



MALAGO PLAY ASSOCIATION LIMITED
TRUSTEES REPORT

YEAR ENDED 30 JUNE 2021

Charity number 1106744

Company Number 4473436

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Company Information

Trustees

The directors of the charitable company ("the charity") are its trustees for the purpose of the charity law and throughout this report are collectively referred to as the trustees. The trustees who served during the year and since the year are as follows:

Dr Z Bell (Chair)
Miss L Mills (Secretary)
Mrs L Glynn (Outgoing Treasurer)
Mrs S Randow (Incoming Treasurer)
Mr J Jordan
Mr T Drew
Mrs J Purslow
Mr C Bonura
Mrs C Granville
Mr A James

Registered office

Responsible body/registered person address: (MPA Ltd)
Scrapstore House, 21 Sevier St, Bristol BS2 9LB

Independent Examiner

M Grant
Linden Accountants
21 Sevier Street
St Werburghs
Bristol
BS2 9LB

Bankers

Unity Trust Bank PLC
Birmingham
B1 2HB

CCLA
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Charity Registration number: 1106744

Company Registration number: 4473436

Annual report of the Trustees

Structure, Governance and Management

The organisation is a charitable company, limited by guarantee. It was incorporated on 29 June 2002.

Our Aims and objectives

Our Aim is to ensure that Moose Playscheme provides excellent Out of School care (after school and during the school holidays) for 4-11 year olds. We aim to provide the necessary facilities for the daily care, recreation and education of children during Out of School hours and school holidays.

We aim to provide a wide range of fun and interesting activities, ensuring each individual child's time in the club is safe, happy and productive.

In order to continually improve the service that Moose Playscheme provides to the community, the directors and Moose Staff receive support, guidance and regular training from BAND (Bristol Association for Neighbourhood Daycare Ltd).

Key Objectives

Our main objective for the year was:

- **To safeguard the future of Moose, providing a high quality after school and holiday care provision for the community**

From the 1 July 2020 the Playscheme was still unable to open due to Government Coronavirus restrictions that meant Out of School clubs could only operate on School sites and only take children from one School. This made it impossible for the Playscheme to operate as we took children from two separate feeder schools. The Playscheme did reopen in accordance with Government guidelines and safety procedures when these restrictions were lifted for the last two weeks in August to run the holiday playscheme, but did so at an operational loss.

Moose remained open for the Autumn term, but again operated at a loss. In retrospect, we should not have opened during the Autumn term, but we wanted to try to remain open to support the key workers and the community. Regretfully, the number of staff needed to operate in a covid secure way with the low booking numbers meant that we made a substantial loss which depleted our reserves. We negotiated reduced rent and applied for additional funding and made use of the furlough scheme to mitigate this as much as we could. When we closed again in January 2021 (Government imposed national lockdown), we asked Linden Accountants to prepare financial reports in order to help us to plan for re-opening. Erring on the side of caution, the reports showed that we would need approximately £35,000 in order to wind up Moose, and this report was the catalyst to begin crisis planning. The anonymous donation via BAND came in at this point and certainly helped to keep us motivated to take swift action.

The board of directors met every week during February and March 2021 to begin planning and developing strategies to prevent insolvency and to save Moose. Initially, we ringfenced customer deposits and carried out a cashflow analysis to determine how long Moose could be kept solvent during the 3rd lockdown. We projected that we could continue trading until Easter but would need

to apply for additional grants to support this. Lead by C Bonura & J Jordan, the directors teams wrote several grant applications once we had a clear understanding of the eligibility /criteria and prioritised the applications which are likely to be successful with the greatest impact to Moose. The Bristol City Council grant in particular had paid out 3 times and made a significant difference to our financial position for which we were exceptionally grateful.

We made the conscious decision to not use the CCLA funds until we knew that we had a financially secure operating model moving forwards being aware that if we used the funds without such a plan, we would be in breach of our roles as trustees. It was clear that we could not operate and break even during the period of covid restrictions (due to the constraints on our operating procedures and the reduced numbers of bookings) with the existing business model. If we continued with our current business model, after Easter we would not be able to afford to keep the staff on furlough and would need to plan for closure.

To avoid closure, we looked at several operating models which included variables such as using staff from the schools to support transfers, location changes, reduced staffing (for example redundancy or a move to zero hours contracts) and raising fees. We also completed several grant applications and took actions to continue this method of raising funds. We approached both feeder schools, N Bailey (Headmaster, Victoria Park Primary School "VPPS") was very supportive and offered the use of the school facilities with the aim to prevent Moose folding.

After the analysis it was clear that in order to prevent closure, we would need to implement all of the above strategies, we took the decision to move to relocate Moose to VPPS. This operating model would use reduced staffing numbers and would need approximately 27 bookings per day to break even, including not paying rent to VPPS for at least the 1st year. This was an exceptionally difficult decision to make, we were certain that if we did not move and take all the actions outlined above Moose will fold and move into insolvency.

We were, and still are very clear as a directors' team that without S Sheppard there can be no Moose. Once it was confirmed that S Sheppard felt that we could operate Moose from VPPS, the board of directors approached the Church (A Lear) about being released from the notice period from the rental agreement.

Following this we approached N Bailey to confirm that we would accept his offer and E Male (from BAND) to begin the Ofsted reregistration to facilitate the move to our new location at VPPS.

Staff

The Playscheme will continue to evaluate its staffing requirements and identify and facilitate any training needs. Play workers have opportunities to develop their ongoing professional development, and are encouraged to attend courses to suit their personal interests.

Policies and Practices

All our policies and practices are subject to an annual review and with the move to the new premises will be amended to bring them in line with legislation and/or address issues that arise out of our incident review process.

Acknowledgments

We must begin by thanking all of the staff and volunteers for all their help and support during the year in such globally challenging circumstances. In particular, we are immensely grateful to the Moose staff, led by S Sheppard, whom have remained loyal to the playscheme throughout despite the challenging global and personal circumstances. We were delighted to see that the team continued to look for professional development opportunities throughout the enforced closures so that once, when back operational, the team could spring back into action and hit the ground running. We acknowledge that our team has a wealth of experience embedded in Moose's excellent practices which will once again shine through at our new site. We are appreciative of all the hard work undertaken by the team to ensure that we be in a position to provide excellent Out of School care in our community once again. S Sheppard has worked tirelessly throughout the pandemic to ensure that Moose is a workplace where staff feel supported and feel valued which has fantastic outcomes for the children who attend Moose; all recognised by directors, parents and children.

We continue to find working with Linden Accountants very valuable and value all guidance given by C Pullen and associates to streamline Moose accounting (wages, pay invoices, book keeping, prepare year-end accounting and later the furlough scheme) procedures which has helped to provide a greater overview of our financial position and feel we are able to be more proactive with our financial planning.

We are very grateful for the continued guidance that BAND offer us, in particular from E Male our support worker. We are very appreciative for her support, guidance and professionalism and acknowledge the additional support she has given in relation to operating in COVID-19 secure manner including the additional time she has spent working with S Sheppard carrying out rigorous risk assessments and putting new procedures in place whilst operating at the church and aiding the set up at VPPS ready for a staggered term 6 opening. The support, advice and guidance that E Male has offered both the board of directors and the Moose team has been invaluable.

We would also like to thank our parents who were very supportive of our move to the new site as evidenced through a parental survey undertaken towards the end of June which validated our decision to move forwards with our new operating model.

In conclusion, we consider this has been a difficult year facing the challenges presented by the global pandemic, however we are confident that we have a new operating model at a new site that will support our aim to that Moose Playscheme provides excellent Out of School care for our community.

Reserves Policy and Risk Management

The trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future. The actual level of reserves will be periodically reviewed. The trustees have examined the major risks to which the charity is exposed and systems will continue to be established to mitigate those risks.

Annual report of the Chair

I must begin by thanking all of the staff and volunteers for all their help and support during the year during such challenging circumstances; without whom Moose Playscheme would not be possible, and would not be preparing to open once more; the willingness of all to go further and offer more time to support the Playscheme in uncertain times has been humbling.

We are all very proud to have worked together with the support of BAND, the Church and Victoria Park Primary School throughout the pandemic to keep the playscheme on its feet. We are all looking forward to opening the playscheme at VPPS and recognise that there is still much to do to make this a possibility.

We are very much grateful to the PCC at the Church for releasing us from the rental agreement and understand that this was a very difficult decision for the PCC to make as Moose is a significant source of income for them and this in turn would have a significant impact on their future.

We are also very grateful for the time and resources N Bailey is offering Moose to operate on site at VPPS, with no rental charge for the first year. VPPS are not in a position to be able to run after school provision such as Moose, and our second feeder school, St Mary Redcliffe, have now taken the decision to close their after-school provision moving forwards as it is not viable. Without Moose, the community would be left with no afterschool provision. This is very much a community effort to keep Moose operational and we look forward to developing our relationships with the schools further.

We have an excellent board of directors who all bring different viewpoints and skills to the team which has really helped to move the Playscheme forwards and whose wealth of experience has been invaluable during the COVID-19 global pandemic. Our board of directors have met very regularly during this period over a significant number of hours and have collectively had to make some very difficult decisions relating to staffing structures, contractual changes and financial planning.

We are confident that we now have a workable business model for Moose which would not have been possible without such a dedicated team who each brought invaluable insight and guidance into the crisis planning. In particular, I must thank L Glynn (outgoing treasurer) and highlight the significant work that she, alongside S Randow (incoming treasurer) have put into our financial recovery framework. I am also very grateful to C Granville for her HR support and guidance.

I am also so pleased to have the continued support and guidance from E Male from BAND, and am so grateful for all the support guidance she gives both the directors team and S Sheppard moving Moose over to its new premises which is no easy task.

S Sheppard has been a part of Moose since its very beginning, she has done an outstanding job bringing her team together in the most challenging of circumstances this year to provide after school care for the children in our community. When we were closed and needing to make the difficult decisions behind the scenes, we had S Sheppard at the core of our discussions; without S Sheppard, there would be no Moose. She is an integral member of the team and we appreciate that the move to VPPS has not been easy for her, however I and directors, continue to be impressed by her continued professionalism, dedication and determination to make Moose even more successful in its new location despite the personal challenge.

I am very clear that despite all the work put in by all staff and volunteers to get Moose to where we are now is just the beginning, however, we are ready to continue to work for and behalf of the community.

As such our objectives moving forwards are:

- Safeguard the future of Moose, providing a high quality after school and holiday care provision for the community
- To embed new practices at our new settings to maintain high quality after school child care
- To build reserves to secure the future of the playscheme (approx. £30-35,000 based on business closing figures, Lindens Feb 21)
- Build secure relationships with VPPS & SMR

Dr Z Bell
Chair person

Independent Examiners report

Respective responsibilities of trustees and examiner

The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.145 of the Charities Act 2011) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under the company law and is eligible for independent examination; it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

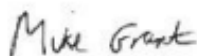
(1) which gives me reasonable cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael Grant

Linden Accountants, Scrapstore House, 21 Sevier Street, St Werburghs, Bristol, BS2 9LB



Michael Grant

Date15th March 2022.....

Statement of financial activities

MALAGO PLAY ASSOCIATION LIMITED**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)****YEAR ENDED 30TH JUNE 2021**

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Note	£	£	£	£
Incoming resources					
<i>Income from charitable activities</i>	2	53,112	0	53,112	75,801
<i>Other income</i>		3	0	3	80
Total income and endowments		53,115	0	53,115	75,881
Resources expended					
<i>Costs of generating funds</i>		0	0	0	0
<i>Expenditure on charitable activities</i>	3	67,072	0	67,072	85,021
Total resources expended		67,072	0	67,072	85,021
Net income/(expenditure)		(13,957)	0	(13,957)	(9,139)
Transfers between funds		0	0	0	0
Net movement in funds		(13,957)	0	(13,957)	(9,139)
Total funds at 1st July 2020	9	29,899	0	29,899	39,038
Total funds at 30th June 2021	10	15,942	0	15,942	29,899

All of the activities of the charity are classed as continuing

Balance Sheet**MALAGO PLAY ASSOCIATION LIMITED****BALANCE SHEET****YEAR ENDED 30TH JUNE 2021**

	Note	2021 £	2020 £
Fixed assets	6	677	975
Current assets			
Debtors and prepayments	7	1,430	5,821
Cash at bank and in hand		20,852	27,045
		<u>22,282</u>	<u>32,866</u>
Creditors : Amounts falling due within one year	8	<u>7,017</u>	<u>3,942</u>
Net current assets		15,264	28,924
Net assets		<u>15,942</u>	<u>29,899</u>
Funds			
Restricted funds			0
Unrestricted funds		0	29,899
	10	<u>15,942</u>	<u>29,899</u>
		<u>15,942</u>	<u>29,899</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

- (i) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 396, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

Feb 22

These financial statements were approved by the trustees on and are signed on their behalf by:

Z Bell

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Notes to the financial statements**MALAGO PLAY ASSOCIATION LIMITED****NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30TH JUNE 2021**

1 Accounting policies

- a) The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 SORP) issued in July 2014, and applicable UK Accounting Standards and the Charities Act 2011.
- b) Income from donations/grants is included as income when these are receivable, except as follows:
 - i) When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods.
 - ii) When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-condition have been met.
- c) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- d) Most expenditure is directly attributable to specific activities, and have been included in those cost categories. Support cost have been allocated 100% towards the charitable activities of the charity.
- e) Rentals applicable to operating lease agreements where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight-line basis over the period of the lease.
- f) Unrestricted funds can be used in accordance with the charitable objects at the discretion of the trustees.
- g) Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- h) Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment - 20% straight line

Fixtures & Fittings - 20% straight line

MALAGO PLAY ASSOCIATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30TH JUNE 2021****2 Income from Charitable activities**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Fees received - cash and cheque	30,857	0	30,857	7,331
Fees received - vouchers	0	0	0	25,951
Fees received - direct	0	0	0	30,119
Job Retention Scheme Grants	21,134	0	21,134	12,400
Donations received	1,120	0	1,120	0
	<u>53,112</u>	<u>0</u>	<u>53,112</u>	<u>75,801</u>

3 Expenditure on Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Consumables	691	0	691	2,716
Trips and activities	0	0	0	1,557
Salaries and wages	53,181	0	53,181	61,147
<u>Support costs</u>				
Rent, light and heat	3,900	0	3,900	6,300
Postage	0	0	0	17
Office costs	655	0	655	671
Telephone & internet	607	0	607	432
Computers & software	159	0	159	463
Staff entertainment & training	366	0	366	552
Subscriptions	0	0	0	249
Small equipment	0	0	0	525
Bookkeeping and professional fees	2,918	0	2,918	1,921
Sundry expenses	0	0	0	389
Bank and card charges	1,689	0	1,689	722
Pension costs	843	-	843	792
Recruitment fees (Eyears)	0	-	0	15
Bad debt written off	450	0	450	4,964
<u>Governance costs</u>				
Independent examination fees	660	0	660	660
Depreciation	299	0	299	274
Insurance	653	0	653	654
	<u>67,072</u>	<u>0</u>	<u>67,072</u>	<u>85,021</u>

MALAGO PLAY ASSOCIATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30TH JUNE 2021**

4 Staff costs and numbers

The aggregate payroll costs were:

	2021	2020
	£	£
Wages & salaries	53,181	61,147
	<u>53,181</u>	<u>61,147</u>

Particulars of employees:

The average number of staff employed by the charity during the financial year amounted to:

	£ No.
Project Staff	2
Support staff	5
	<u>7</u>

No employee received emoluments of more than £60,000.

5 Taxation

The charity is exempt from corporation tax on its charitable activities.

MALAGO PLAY ASSOCIATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30TH JUNE 2021****6 Tangible fixed assets**

	Office Equipment £	Fixtures & Fittings £	Total £
Cost			
<i>At 1 July 2020</i>	3,359	1,166	4,525
Additions	0	0	0
<i>At 30 June 2021</i>	<u>3,359</u>	<u>1,166</u>	<u>4,525</u>
Depreciation			
<i>At 1 July 2020</i>	<u>2,480</u>	<u>1,070</u>	<u>3,550</u>
Charge for the period	266	32	298
<i>At 30 June 2021</i>	<u>2,746</u>	<u>1,102</u>	<u>3,848</u>
Net book value			
<i>At 30 June 2021</i>	<u>613</u>	<u>64</u>	<u>677</u>
<i>At 30 June 2020</i>	<u>879</u>	<u>96</u>	<u>975</u>

7 Debtors

	2021 £	2020 £
Prepayments	1,283	887
Other debtors	0	736
Accrued income	147	4,198
	<u>1,430</u>	<u>5,821</u>

8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	1,250	1,080
Creditors	432	1,150
Other creditors	803	1,712
Sundry creditors (parent payments in advance)	4,532	0
	<u>7,017</u>	<u>3,942</u>

MALAGO PLAY ASSOCIATION LIMITED**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 30TH JUNE 2021****9 Movement in funds**

	At 01-Jul 2020 £	Income £	Expenditure £	Transfers Prv year adj £	At 30-Jun 2021 £
Restricted funds	0	0	0	0	0
			0		
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unrestricted funds					
General funds	29,899	53,115	(67,072)	0	15,942
	<u>29,899</u>	<u>53,115</u>	<u>(67,072)</u>	<u>0</u>	<u>15,942</u>
Total funds	<u>29,899</u>	<u>53,115</u>	<u>(67,072)</u>	<u>0</u>	<u>15,942</u>

10 Analysis of net assets between funds

	Tangible Fixed assets £	Other Net assets £	Total £
Restricted funds	0	0	0
Unrestricted funds			
General funds	677	15,264	15,942
	<u>677</u>	<u>15,264</u>	<u>15,942</u>

11 Company limited by guarantee

The company is limited by guarantee and as such has no issued share capital. In the event of the company being wound up the liability of the members is limited to £1 each.