

BRITISH ASSOCIATION OF PLAY THERAPISTS

England & Wales · Charity number 1115673

Details

Other names	THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED, BAPT
Status	Registered
Legal form	Charitable company
Company number	05477406
Registered	2006-08-03
Register	View on the Charity Commission register

Contact

Address	Cottons Chartered Accountants 1 Billing Road Northampton NN1 5AL
---------	---

Phone	07955204068
-------	-------------

Email	info@bapt.uk.com
-------	--

Website	www.bapt.info
---------	--

Activities

Objects: TO RELIEVE THE NEEDS OF CHILDREN SUFFERING EMOTIONAL AND BEHAVIOURAL DIFFICULTIES BY PROMOTING THE ART AND SCIENCE OF PLAY THERAPY AND PROMOTING HIGH STANDARDS IN THE PRACTICE OF PLAY THERAPY FOR THE PUBLIC BENEFIT.

Activities: Our main activities are to have a membership that is registered to ensure appropriate standards of Play Therapy training, continual professional development and supervision to protect the children, young people and adults and for the public benefit. We also have a website; accredit courses in Play Therapy; have a code of ethics; have an annual conference and provide publicity about our work.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL.
- Northern Ireland
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£134,906	£128,050	-	-
2023-09-30	£130,317	£77,153	-	-
2022-09-30	£113,563	£84,974	-	-
2021-09-30	£96,119	£59,201	-	-
2020-09-30	£123,823	£78,181	-	-

Trustees

Name	Role	Appointed
Alexandra Kelly		2022-07-08
Andrew O'Mahony		2014-10-01
Esther Schencks		2022-07-08
Helen Jane Forrester		2025-07-05
Jane Jephcott		2025-07-05
Jeanne McLaughlin		2024-02-08
Jo Hill		2019-03-15
Julie Miller		2025-07-05
Maggie Fearn		2023-06-24
Paul John Kilgallon		2023-03-11
SARAH HICKSON		
Tracy Lanigan		2022-07-08

Accounts

Charity registration number 01115673 (England and Wales)

Company registration number 05477406

THE BRITISH ASSOCIATION OF PLAY THERAPISTS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

LEGAL AND ADMINISTRATIVE INFORMATION

Current Trustees

Ms S Boyle
Ms S Hickson
Ms J Hill
Ms J McLaughlin (Appointed 8 February 2024)
Ms M Fearn
Ms AL Greenwood
Ms E Schencks
Ms A Machon
Mr P Kilgallon
Ms T Lanigan
Ms S Murray
Mr A O'Mahony

Senior management

S Hickson Chair
J McLaughlin Vice Chair

Charity number (England and Wales)

01115673

Company number

05477406

Registered office

1 Billing Road
Northampton
United Kingdom
NN1 5AL

Independent examiner

Cottons Accountants LLP
1 Billing Road
Northampton
United Kingdom
NN1 5AL

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Current trustees present their annual report and financial statements for the year ended 30 September 2024.

The legal name of the charity is The British Association of Play Therapists.

The charity is also known by its operating name, BAPT.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To relieve the needs of children, young people and adults suffering emotional and behavioural difficulties by promoting the art and science of play therapy and promoting high standards in the practice of play therapy for the public benefit.

Public benefit

The Current trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Funds are raised to support and maintain the association's existing social activities, and to continue to provide services including education, training and advice, and the provision of information. The executive committee is empowered to invest surplus funds in such investments, securities, and property as they see fit. Apart from funds invested in this manner, and shown as such on the balance sheet, the assets of the charity are held for the purpose of realising its stated aims.

Our membership of the Professional Standards Authority (PSA) since November 2014 has helped to enhance the status of BAPT.

To assist in achieving the key objectives of the charity, we:

- Have a website and use a range of Social Media platforms to help publicise Play Therapy
- Accredited courses in Play Therapy
- Have policies to ensure standards of Play Therapy
- Produce booklets for children, families and professionals
- Hold an Annual Conference
- Attend and exhibit at conferences and exhibitions
- Provide free advice to beneficiaries
- Provide training for Continued Professional Development
- Encourage, support and publicise research into Play Therapy practice
- Publish a newsletter/bulletins; and
- Publish the British Journal of Play Therapy

Our main activities are to have a membership that is registered to ensure appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults and for public benefit.

Volunteers

We would like to recognise the valuable contribution made by our volunteers of their time, given in support of all areas of our activities, and without which some areas could not operate.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

BAPTs achievements are as follows:

- We continue to remain Accredited with the PSA;
- We remain the only PSA Accredited Register solely for Play Therapists;
- We continue to offer Portfolio Route to membership for non BAPT trained Play Therapists;
- We have an International Offering to qualified play therapists who live and work abroad;
- We continue to hold Conferences each year, albeit virtually in 2020 and 2021. Since 2022, the Annual Conference has returned to in-person meetings;
- We have increased our memberships numbers;
- We issue a BAPT journal;
- We continue to have 2 Lay members on the Board who are a major asset to the organisation;
- We continue to work alongside the universities whose courses we accredit to ensure accredited training continues to produce highly trained Play Therapists;
- We continue to be part of the Accredited Registers Collaborative and to work with other organisations; and
- We continue to uphold legal requirements to file what is needed at Companies House and Charity Commission.

Through our main activities we have ensured that our members acquire appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults under their care. This in turn benefits those end users and the wider public.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. Specific changes in fixed assets are detailed in the notes to the accounts.

Reserves policy

The association adopts a policy of budgeting to monitor receipt of, and application of funds. By careful management we strive to ensure a sufficient level of funds for contingencies to meet our various requirements. The association has a reserves policy in common with all charities, which would provide a cushion if some of our varied sources of income that are available to the association were to fall short of their budget targets. As a result, our levels of liquidity are purposely maintained at a sufficient level to ensure our commitments are covered.

From an analysis of our situation, it remains clear that the association needs to continue to generate additional income, the opportunities for grants and corporate donations will be further explored. The trustees are working hard to take advantage of any opportunities that lie before us.

The board of trustees is satisfied that the charity's assets in the general purposes fund are available and adequate to fulfil its obligations.

Structure, governance and management

The charity is a company limited by guarantee, registered under the Companies Act.

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 10 November 2023.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

The Current trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Ms D Benson	(Resigned 8 October 2024)
Ms S Boyle	
Ms A Greenwood	
Ms S Hickson	
Ms J Hill	
Mr P Kilgallon	
Ms T Lanigan	
Ms A Lee	(Resigned 18 May 2024)
Ms A Machon	
Ms J McLaughlin	(Appointed 8 February 2024)
Ms S Murray	
Mr A O'Mahony	
Ms E Schencks	
Ms T Faa Thompson	(Resigned 18 May 2024)
Ms M Fearn	

Recruitment and appointment of trustees

The trustees are the honorary officers, members of the Executive Committee, and the holding trustees, who have served throughout the year.

Trustees shall be elected for three years commencing at the AGM they are elected. After the three-year term has elapsed, they will be eligible to stand for re-election at the AGM for a further three-year term. After 2 consecutive three-year terms, trustees shall be eligible to stand for re-election for a further term of one year. No elected trustee will serve on the Board of trustees for more than seven consecutive years from the date of their first election unless they are nominated by a non-retiring trustee. The exceptions to this 7-year limitation are the roles of Company Secretary or Treasurer, whereby the trustee holding either of these roles can stand for re-election every 3 years, without limitation. The usual nomination and re-election procedure will apply.

A majority is required at an AGM or an EGM to appoint or elect a member to the executive committee/board of directors, who are the managing trustees. Members are invited to nominate trustees prior to the AGM. All full members of the association present at the meeting are able to take part in this vote.

None of the Current trustees has any beneficial interest in the company. All of the Current trustees are members of the company.

Induction and training of trustees

New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate to their role.

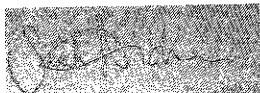
THE BRITISH ASSOCIATION OF PLAY THERAPISTS

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

Disclosure of information to auditor

Each of the Current trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Current Trustees.



Ms S Hickson
Trustee

17 May 2025

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

INDEPENDENT EXAMINER'S REPORT

TO THE CURRENT TRUSTEES OF THE BRITISH ASSOCIATION OF PLAY THERAPISTS

I report to the Current trustees on my examination of the financial statements of The British Association Of Play Therapists (the charity) for the year ended 30 September 2024.

Responsibilities and basis of report

As the Current trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006;
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Cottons Accountants LLP

1 Billing Road
Northampton
NN1 5AL
United Kingdom
17 May 2025

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income and endowments from:			
Donations and legacies	3	98,069	89,586
Charitable activities	4	33,421	38,516
Investments	5	3,047	1,738
Other income	6	369	477
Total income		<u>134,906</u>	<u>130,317</u>
Expenditure on:			
Charitable activities	7	128,050	77,153
Total expenditure		<u>128,050</u>	<u>77,153</u>
Net income and movement in funds		6,856	53,164
Reconciliation of funds:			
Fund balances at 1 October 2023		<u>242,491</u>	<u>189,327</u>
Fund balances at 30 September 2024		<u>249,347</u>	<u>242,491</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

BALANCE SHEET

AS AT 30 SEPTEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	14	23,403		21,736	
Cash at bank and in hand		233,770		229,938	
		<u>257,173</u>		<u>251,674</u>	
Creditors: amounts falling due within one year	15	(7,827)		(9,183)	
Net current assets			<u>249,346</u>		<u>242,491</u>
The funds of the charity					
Unrestricted funds	16		<u>249,346</u>		<u>242,491</u>
			<u>249,346</u>		<u>242,491</u>

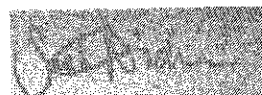
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2024.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Current trustees on 17 May 2025



Ms S Hickson
Trustee

Company registration number 05477406 (England and Wales)

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

Charity information

The British Association Of Play Therapists is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Billing Road, Northampton, NN1 5AL, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Current trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Current trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Current trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All fixed assets costing more than £1,000 are capitalised.
A regular annual review of the likelihood of asset impairment is undertaken.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by Trustees for particular purposes. There are no such funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no such funds at the balance sheet date.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Current trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Small donations individually less than £1,000	26	17
Membership subscriptions as donations	85,916	77,898
Membership donations - Gift Aid claims	12,127	11,671
	<u>98,069</u>	<u>89,586</u>

4 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Membership subscriptions and sponsorships	30,378	37,150
Shop income	880	402
Other income	2,163	964
	<u>33,421</u>	<u>38,516</u>
Other trading activities		

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>3,047</u>	<u>1,738</u>

6 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Royalties	<u>369</u>	<u>477</u>

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Expenditure on charitable activities									
	Direct spending	Premises expenses	Administrative overheads	Financial costs	Governance costs	Charitable trading	Total			
	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £	2024 £			
Direct costs										
Staff costs	32,436	-	-	-	-	-	32,436			
Marketing and advertising of charitable services	13,121	-	-	-	-	-	13,121			
Cost of publication sales	-	-	-	-	-	3,983	3,983			
Membership card costs	-	-	-	-	-	1,354	1,354			
Annual conference costs	-	-	-	-	-	39,292	39,292			
	<u>45,557</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,629</u>	<u>90,186</u>			
Share of support and governance costs (see note 8)										
Support	-	4,627	25,924	1,227	-	-	31,778			
Governance	-	-	-	-	6,086	-	6,086			
	<u>45,557</u>	<u>4,627</u>	<u>25,924</u>	<u>1,227</u>	<u>6,086</u>	<u>44,629</u>	<u>128,050</u>			
Analysis by fund										
Unrestricted funds	<u>45,557</u>	<u>4,627</u>	<u>25,924</u>	<u>1,227</u>	<u>6,086</u>	<u>44,629</u>	<u>128,050</u>			

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

Expenditure on charitable activities										(Continued)			
Previous year:		Direct spending		Premises expenses		Administrative overheads		Financial Governance costs		Charitable trading		Total	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£		£	
		2023		2023		2023		2023		2023		2023	
		£		£		£		£		£			

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2024

8 Support costs allocated to activities

	2024 £	2023 £
Operating lease charges	1,227	1,870
Room hire	4,627	6,290
Telephone, fax and internet	773	695
Stationery and printing	1,000	163
Receptionist services	3,042	3,686
Membership subscriptions	16,875	8,239
Software licences and IT expenses	2,639	2,877
Liability and contents insurance	1,005	686
Sundry expenses	589	303
Governance costs	6,086	5,904
	<u>37,863</u>	<u>30,713</u>
Analysed between:		
Premises expenses	4,627	6,290
Administrative overheads	25,923	16,649
Financial costs	1,227	1,870
Governance costs	6,086	5,904
	<u>37,863</u>	<u>30,713</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,758	2,551
Bank charges	<u>1,227</u>	<u>1,870</u>

10 Current Trustees

None of the Current trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Engaged on management and administration	<u>1</u>	<u>1</u>

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

		(Continued)	
11	Employees	2024 £	2023 £
	Employment costs		
	Wages and salaries	32,436	25,682
There were no employees whose annual remuneration was more than £60,000.			
12	Taxation		
The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.			
13	Tangible fixed assets		Plant and equipment £
	Cost		
	At 1 October 2023		890
	At 30 September 2024		890
	Depreciation and impairment		
	At 1 October 2023		890
	At 30 September 2024		890
	Carrying amount		
	At 30 September 2024		-
	At 30 September 2023		-
14	Debtors	2024 £	2023 £
	Amounts falling due within one year:		
	Trade debtors	1,654	999
	Prepayments and accrued income	21,749	20,737
		23,403	21,736

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	2,206	6,683
Other creditors	281	-
Accruals and deferred income	5,340	2,500
	<u>7,827</u>	<u>9,183</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2023 £	Incoming resources £	Resources expended £	At 30 September 2024 £
General funds	<u>242,491</u>	<u>134,906</u>	<u>(128,050)</u>	<u>249,347</u>
Previous year:	At 1 October 2022 £	Incoming resources £	Resources expended £	At 30 September 2023 £
General funds	<u>189,327</u>	<u>130,317</u>	<u>(77,153)</u>	<u>242,491</u>

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

17 Analysis of net assets between funds

	Unrestricted funds
	2024 £
At 30 September 2024:	
Current assets/(liabilities)	<u>249,346</u>
	<u>249,346</u>

THE BRITISH ASSOCIATION OF PLAY THERAPISTS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

17 Analysis of net assets between funds

(Continued)

Unrestricted
funds

2023
£

At 30 September 2023:

Current assets/(liabilities)

242,491

242,491

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Accounts

Charlty registration number 01115673

Company registration number 05477406 (England and Wales)

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms D Benson	
	Ms S Boyle	
	Ms A Greenwood	
	Ms S Hickson	
	Ms J Hill	
	Mr P Kilgallon	(Appointed 11 March 2023)
	Ms T Lanigan	
	Ms A Lee	
	Ms A Machon	
	Ms J McLaughlin	
	Ms S Murray	
	Mr A O'Mahony	
	Ms E Schencks	
	Ms T Faa-Thompson	
	Ms M Fearn	
Senior management	D Benson	Chair
	S Hickson	Vice Chair
Charlty number	01115673	
Company number	05477406	
Principal address	1 Beacon Mews South Road Weybridge Surrey United Kingdom KT13 9DZ	
Registered office	1 Billing Road Northampton United Kingdom NN1 5AL	
Independent examiner	Cottons Accountants LLP 1 Billing Road Northampton United Kingdom NN1 5AL	

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

CONTENTS

	Page
Trustees' report	1 - 4
Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The trustees present their annual report and financial statements for the year ended 30 September 2023.

The legal name of the charity is The British Association of Play Therapists.

The charity is also known by its operating name, BAPT.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To relieve the needs of children, young people and adults suffering emotional and behavioural difficulties by promoting the art and science of play therapy and promoting high standards in the practice of play therapy for the public benefit.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

Funds are raised to support and maintain the association's existing social activities, and to continue to provide services including education, training and advice, and the provision of information. The executive committee is empowered to invest surplus funds in such investments, securities, and property as they see fit. Apart from funds invested in this manner, and shown as such on the balance sheet, the assets of the charity are held for the purpose of realising its stated aims.

Our membership of the Professional Standards Authority (PSA) since November 2014 has helped to enhance the status of BAPT.

To assist in achieving the key objectives of the charity, we:

- Have a website, Pinterest page, use Twitter, Instagram and have a Facebook BAPT members page and general page, which help to publicise Play Therapy
- Accredited courses in Play Therapy
- Have policies to ensure standards of Play Therapy
- Produce booklets for children, families and professionals
- Hold an Annual Conference
- Attend and exhibit at conferences and exhibitions
- Provide free advice to beneficiaries
- Provide training for Continued Professional Development
- Encourage, support and publicise research into Play Therapy practice
- Publish a newsletter; and
- Publish the British Journal of Play Therapy

Our main activities are to have a membership that is registered to ensure appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults and for public benefit.

Volunteers

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

We would like to recognise the valuable contribution made by our volunteers of their time, given in support of all areas of our activities, and without which some areas could not operate.

Achievements and performance

Significant activities and achievements against objectives

BAPT's achievements are as follows:

- We continue to remain Accredited with PSA;
- We remain the only PSA Accredited Register solely for Play Therapists;
- We continue to offer Portfolio Route to membership for non BAPT trained Play Therapists;
- We continue to hold Conferences each year, albeit virtually in 2020 and 2021. Since 2022, the Annual Conference has returned to in-person meetings;
- We have increased our memberships numbers;
- We issue a BAPT e-newsletter a BAPT Journal;
- We continue to have 2 Lay members on the Board who are a major asset to the organisation;
- We continue to work alongside the universities whose courses we accredit to ensure accredited training continues to produce highly trained Play Therapists;
- We continue to be part of the Accredited Registers Collaborative and to work with other organisations; and
- We continue to uphold legal requirements to file what is needed at Companies House and Charity Commission.

Through our main activities we have ensured that our members acquire appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults under their care. This in turn benefits those end users and the wider public.

Financial review

The trustees consider the financial performance by the charity during the year to have been satisfactory. Specific changes in fixed assets are detailed in the notes to the accounts.

Reserves policy

The association adopts a policy of budgeting to monitor receipt of, and application of funds. By careful management we strive to ensure a sufficient level of funds for contingencies to meet our various requirements. The association has a reserves policy in common with all charities, which would provide a cushion if some of our varied sources of income that are available to the association were to fall short of their budget targets. As a result, our levels of liquidity are purposely maintained at a sufficient level to ensure our commitments are covered.

From an analysis of our situation, it remains clear that the association needs to continue to generate additional income, the opportunities for grants and corporate donations will be further explored. The trustees are working hard to take advantage of any opportunities that lie before us.

The board of trustees is satisfied that the charity's assets in the general purposes fund are available and adequate to fulfil its obligations.

Structure, governance and management

The charity is a company limited by guarantee, registered under the Companies Act.

The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The governing document is dated 10 June 2005.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Ms D Benson

Ms S Boyle

Ms A Greenwood

Ms S Hickson

Ms J Hill

Mr P Kligallon

(Appointed 11 March 2023)

Ms T Lanigan

Ms A Lee

Ms A Machon

Ms J McLaughlin

Ms S Murray

Mr A O'Mahony

Ms E Schencks

Ms T Faa-Thompson

Ms J James

(Resigned 31 December 2022)

Ms M Fearn

Recruitment and appointment of trustees

The trustees are the honorary officers, members of the Executive Committee, and the holding trustees, who have served throughout the year.

Trustees shall be elected for three years commencing at the AGM they are elected. After the three-year term has elapsed, they will be eligible to stand for re-election at the AGM for a further three-year term. After 2 consecutive three-year terms, trustees shall be eligible to stand for re-election for a further term of one year. No elected trustee will serve on the Board of trustees for more than seven consecutive years from the date of their first election unless they are nominated by a non-retiring trustee. The exceptions to this 7-year limitation are the roles of Company Secretary or Treasurer, whereby the trustee holding either of these roles can stand for re-election every 3 years, without limitation. The usual nomination and re-election procedure will apply.

A majority is required at an AGM or an EGM to appoint or elect a member to the executive committee/board of directors, who are the managing trustees. Members are invited to nominate trustees prior to the AGM. All full members of the association present at the meeting are able to take part in this vote.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company.

Induction and training of trustees

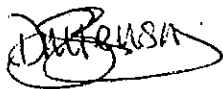
New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate to their role.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 SEPTEMBER 2023

A handwritten signature in black ink, appearing to read 'D Benson', enclosed within a hand-drawn oval.

Ms D Benson
Trustee

17 May 2024

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

I report to the trustees on my examination of the financial statements of The British Association Of Play Therapists Limited (the charity) for the year ended 30 September 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

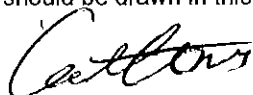
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Cottons Accountants LLP

1 Billing Road
Northampton
NN1 5AL
United Kingdom

Dated: 17 May 2024

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

FOR THE YEAR ENDED 30 SEPTEMBER 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
	Notes		
Income and endowments from:			
Donations and legacies	3	89,586	94,026
Charitable activities	4	38,516	19,084
Investments	5	1,738	81
Other income	6	477	372
Total Income		130,317	113,563
Expenditure on:			
Charitable activities	7	77,153	84,978
Total expenditure		77,153	84,978
Net income and movement in funds		53,164	28,585
Reconciliation of funds:			
Fund balances at 1 October 2022		189,327	160,745
Fund balances at 30 September 2023		242,491	189,330

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

BALANCE SHEET

AS AT 30 SEPTEMBER 2023

		2023	2022
	Notes	£	£
Current assets			
Debtors	15	21,736	1,541
Cash at bank and in hand		229,938	192,559
		<u> </u>	<u> </u>
		251,674	194,100
Creditors: amounts falling due within one year	16	(9,183)	(4,770)
		<u> </u>	<u> </u>
Net current assets		242,491	189,330
		<u> </u>	<u> </u>
Net assets excluding pension liability		242,491	189,330
		<u> </u>	<u> </u>
The funds of the charity			
Unrestricted funds		242,491	189,330
		<u> </u>	<u> </u>
		242,491	189,330
		<u> </u>	<u> </u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 September 2023.

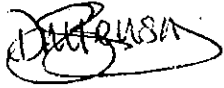
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 18 May 2024

A handwritten signature in black ink, appearing to read 'D Benson', enclosed within a hand-drawn oval.

Ms D Benson
Trustee

Company registration number 05477406 (England and Wales)

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies

Charity information

The British Association Of Play Therapists Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is 1 Billing Road, Northampton, NN1 5AL, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	25% reducing balance
---------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

All fixed assets costing more than £1,000 are capitalised.

A regular annual review of the likelihood of asset impairment is undertaken.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Fund Accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by Trustees for particular purposes. There are no such funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no such funds at the balance sheet date.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

Unrestricted	Unrestricted
funds	funds
2023	2022
£	£

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Small donations individually less than £1,000	17	27
Membership subscriptions as donations	77,898	83,128
Membership donations - Gift Aid claims	<u>11,671</u>	<u>10,871</u>
	<u>89,586</u>	<u>94,026</u>

4 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Conference fees	37,150	18,031
Publications/information packs	402	331
Miscellaneous income	<u>964</u>	<u>722</u>
Other trading activities	<u>38,516</u>	<u>19,084</u>

5 Income from investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	<u>1,738</u>	<u>81</u>

6 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Royalties		
477	372	
	<u></u>	<u></u>

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

7 Expenditure on charitable activities

	Direct spending	Premises expenses	Administrati ve overheads	Fii
	2023	2023	2023	
	£	£	£	
Direct costs				
Staff costs	25,682	-	-	
Marketing and advertising of charitable services	9,703	-	-	
Cost of publication sales	-	-	-	
Membership card costs	-	-	-	
Annual conference costs	-	-	-	
	<u>35,385</u>	<u>-</u>	<u>-</u>	
Share of support and governance costs (see note 8)				
Support	-	6,290	16,649	
Governance	<u>-</u>	<u>-</u>	<u>-</u>	
	<u>35,385</u>	<u>6,290</u>	<u>16,649</u>	
Analysis by fund				
Unrestricted funds	<u>35,385</u>	<u>6,290</u>	<u>16,649</u>	

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

- 12 -

7 Expenditure on charitable activities

Previous year:

	Direct spending not included costs	Employee costs in direct	Premises expenses	Administrati ve overheads	Fi
	2022	2022	2022	2022	
	£	£	£	£	
Direct costs					
Staff costs	17,710	-	-	-	
Marketing and advertising of charitable services	486	-	-	-	
Cost of publication sales	-	-	-	-	
Membership card costs	-	-	-	-	
Annual conference costs	-	-	-	-	
	<u>18,196</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Share of support and governance costs (see note 8)					
Support	-	1,250	4,693	29,028	
Governance	-	-	-	-	
	<u>18,196</u>	<u>1,250</u>	<u>4,693</u>	<u>29,028</u>	

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

Analysis by fund

Unrestricted funds

18,196

1,250

4,693

29,028

=====

=====

=====

=====

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

8 Support costs allocated to activities

	2023	2022
	£	£
Bank charges	1,870	532
Staff training and welfare	-	1,250
Room hire	6,290	4,693
Telephone, fax and internet	695	481
Stationery and printing	163	78
Receptionist services	3,686	140
Membership subscriptions	8,239	19,643
Software licences and IT expenses	2,877	607
Liability and contents insurance	686	1,163
AGM costs	-	6,155
Sundry expenses	303	762
Governance costs	<u>5,904</u>	<u>2,376</u>
	<u>30,713</u>	<u>37,880</u>

Analysed between:

Employee costs not included in direct costs	-	1,250
Premises expenses	6,290	4,693
Administrative overheads	16,649	29,029
Financial costs	1,870	532
Governance costs	<u>5,904</u>	<u>2,376</u>
	<u>30,713</u>	<u>37,880</u>

9 Net movement in funds

	2023	2022
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,551	2,206
Bank charges	1,870	532
	<u> </u>	<u> </u>

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

10 Auditor's remuneration

Fees payable to the charity's auditor and associates:	2023	2022
	£	£
For audit services		
Audit of the financial statements of the charity	2,551	2,206
	<u> </u>	<u> </u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Engaged on management and administration	1	1
	<u> </u>	<u> </u>
Employment costs	2023	2022
	£	£
Wages and salaries	25,682	17,710
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Plant and equipment £
Cost	
At 1 October 2022	<u>890</u>
At 30 September 2023	<u>890</u>
Depreciation and impairment	

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

At 1 October 2022	890
At 30 September 2023	890
Carrying amount At 30 September 2023	-
At 30 September 2022	-

15 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	999	1,541
Prepayments and accrued income	20,737	-
	<u>21,736</u>	<u>1,541</u>

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,683	2,730
Accruals and deferred income	<u>2,500</u>	<u>2,040</u>
	<u>9,183</u>	<u>4,770</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 October 2022	Incoming resources	Resources expended	At 30 September 2023
	£	£	£	£
General funds	189,327	130,317	(77,153)	242,491
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 October 2021	Incoming resources	Resources expended	At 30 September 2022
	£	£	£	£
General funds	160,745	113,563	(84,978)	189,330

THE BRITISH ASSOCIATION OF PLAY THERAPISTS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

These funds are held for meeting the objectives of the charity, and to provide reserves for future activities, and, subject to charity legislation, are free from all restrictions on their use.

18 Analysis of net assets between funds

Unrestricted
funds
2023
£

At 30 September 2023:

Current assets/(liabilities)	242,491
	242,491

18 Analysis of net assets between funds

(Continued)

At 30 September 2022:

Unrestricted
funds
2022
£

Current assets/(liabilities)	189,330
	189,330

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of it being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Accounts

Company Registration Number - 05477406

The Charity Registration Number is :- 01115673

The British Association of Play Therapists Limited

Report and Accounts

30 September 2022

The British Association of Play Therapists Limited

Report and accounts for the year ended 30 September 2022

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	8
Independent Accountant's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	14
Summary of funds	14
Income and Expenditure account	15
Balance sheet	16
Notes to the accounts	17
<i>Pages not forming part of the statutory accounts:</i>	
Detailed statement of financial activities (Income & Expenditure Account)	27

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

The Trustees present their Report and Accounts for the year ended 30 September 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The British Association of Play Therapists Limited

The charity is also known by its operating name, BAPT

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01115673

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts. The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 10 June 2005

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Beacon Mews
South Road, Weybridge
Surrey, KT13 9DZ
Telephone 01932 828638
Email Address info@bapt.uk.com
Web address www.bapt.info

The registered office of the charity for Companies Act purposes is:-

Philips House
Drury Lane, St Leonards on Sea
East Sussex, TN38 9BA

The Trustees in office on the date the report was approved were:-

Donna Benson – Chair & Professional Practice
Sarah Hickson – Vice Chair
Sandra Boyle – Board Member
Tracie Faa Thompson – Training & Education Chair
Maggie Fearn – International Ambassador (co-opted Apr23)
Ann Greenwood – Wales Representative
Jo Hill - Board member
Paul Kilgallon – Lay Member (co-opted Apr23)
Tracy Lanigan – Scotland Representative
Audrey Lee – Membership Secretary
Alex Machon – Membership Renewals
Sonia Murray – Board Member & Portfolio Lead
Andrew O'Mahony - Lay Member
Esther Schencks – Communication & PR Chair

The following persons served as Trustees during the year ended 30 September 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Donna Benson – Chair (Jul22) & Professional Practice
Sarah Hickson – Vice Chair (Jul22) & International Ambassador
Sandra Boyle – Board Member (co-opted Feb22)
Tracie Faa Thompson – Training & Education Chair
Ann Greenwood – Wales Representative
Jo Hill - Board member
Tracy Lanigan – Scotland Representative (co-opted Mar22)
Audrey Lee – Membership Secretary (co-opted Feb22)
Alex Machon – Membership Renewals (co-opted Feb22)
Sonia Murray – Board Member & Portfolio Lead (co-opted Feb22)
Andrew O'Mahony - Lay Member
Esther Schencks – Communication & PR (co-opted Feb22)
Sean Girty - Lay member (resigned Jan22)
Jeanne McLaughlin - Board member (Scotland) (resigned Feb22)
Ruth Lazarus – Chair (resigned May22)
Lynne Borrowdale - Communication & PR (long term sick leave wef Dec22)
Judith James - Company Secretary (resigned Dec22)

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

The trustees are the honorary officers, members of the Executive Committee, and the holding trustees, who have served throughout the year.

Trustees shall be elected for three years commencing at the AGM they are elected. After the three year term has elapsed they will be eligible to stand for re-election at the AGM for a further three year term. After 2 consecutive 3 year terms trustees shall be eligible to stand for re-election for a further term of one year. No elected trustee will serve on the Board of trustees for more than seven consecutive years from the date of their first election unless they are nominated by a non-retiring trustee. The exceptions to this 7 year limitation are the roles of Company Secretary or Treasurer, whereby the trustee holding either of these roles can stand for re-election every 3 years, without limitation. The usual nomination and re-election procedure will apply.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To relieve the needs of children, young people and adults suffering emotional and behavioural difficulties by promoting the art and science of play therapy and promoting high standards in the practice of play therapy for the public benefit.

The main activities undertaken in relation to those purposes during the year.

Funds are raised to support and maintain the association's existing social activities, and to continue to provide services including education, training, advice and the provision of information. The executive committee is empowered to invest surplus funds in such investments, securities and property as they see fit. Apart from funds invested in this manner, and shown as such on the balance sheet, the assets of the charity are held for the purpose of realising its stated aims.

Our membership of the Professional Standards Authority (PSA) since November 2014 has helped to enhance the status of BAPT.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

To assist in achieving the key objectives of the charity, we:

- have a website, Pinterest page, use Twitter, Instagram and have a Facebook BAPT Members page and general page, which help to publicise Play Therapy
- accredit courses in play therapy
- have policies to ensure standards of play therapy
- produce booklets for children, families and professionals
- hold an annual conference
- attend and exhibit at conferences and exhibitions
- provide free advice to beneficiaries.
- provide training for Continued Professional Development
- encourage, support and publicise research into Play Therapy practice
- publish a magazine and newsletter
- publish a British Journal of Play Therapy

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Our main activities are to have a membership that is registered to ensure appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults and for public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

We would like to recognise the valuable contribution made by our volunteers of their time, given in support of all areas of our activities, and without which some areas could not operate.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

The main achievements and performance of the charity during the year.

Our achievements are the following:

- we continue to remain Accredited with the PSA;
- we remain the only PSA Accredited Register solely for Play Therapists;
- we continue to offer Portfolio Route to membership for Non BAPT trained Play Therapists;
- we continue to hold Conferences each year, albeit virtually in 2020 & 2021. The Annual Conference in 2022 was held face to face unlike in previous years;
- we held the AGM face to face for the first time since the Covid-19 Pandemic to ensure we upheld our legal requirements and also enable members to raise any questions;
- we have increased our Membership numbers;
- we issue a BAPT e-Newsletter and BAPT Journal;
- we continue to have 2 Lay members on the Board who are a major asset to the organisation;
- we continue to work alongside the Universities whose courses we accredit to ensure accredited training continues to produce highly trained Play Therapists;
- we continue to be part of the Accredited Registers Collaborative and to work with other organisations; and
- we continue to uphold legal requirements to file what is needed at Companies House and Charity Commission.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which it has benefited wider society.

Through our main activities we have ensured that our members acquire appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults under their care. This in turn benefits those end users and the wider public.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

A majority is required at an AGM or an EGM to appoint or elect a member to the executive committee/board of directors, who are the managing trustees. Members are invited to nominate trustees prior to the AGM. All members of the association present at the meeting are able to take part in this vote.

The policies and procedures for the induction and training of trustees.

New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate to their role.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Judith James (company secretary and senior administrator) up until her retirement at the end of December 2022.

Donna Benson - Chair

The trustees' bankers and advisors

Bankers HSBC - 41 Market Place, Loughborough LE11 3EJ

Solicitors Borneo Linnells - Dixon House, 77-97 Harpur Street, Bedford MK40 2SY

Financial review

The charity's financial position at the end of the year ended 30 September 2022

The financial position of the charity at 30 September 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	28,589	36,918
Unrestricted Revenue Funds available for the general purposes of the charity	189,330	160,741
Total Funds	189,330	160,741

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

Financial review of the position at the reporting date, 30 September 2022.

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The association adopts a policy of budgeting to monitor receipt of, and application of, funds. By careful management we strive to ensure a sufficient level of funds for contingencies to meet our various requirements. The association has a reserves policy in common with all charities, which would provide a cushion if some of our varied sources of income that are available to the association were to fall short of their budget targets. As a result, our levels of liquidity are purposely maintained at a sufficient level to ensure our commitments are covered.

From an analysis of our situation it remains clear that the association needs to continue to generate additional income, the opportunities for grants and corporate donations will be further explored. The trustees are working hard to take advantage of any opportunities that lie before us.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in the general purposes fund are available and adequate to fulfil its obligations.

Details of The Independent Examiner

Mr J Bevis

Fellow of ACCA

Ace Accounting (Sussex) Ltd

Philips House

Drury Lane

St Leonards on Sea

TN38 9BA

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate 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 and comply with regulations made under the Charities Act. 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.

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

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2022

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements 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.

This report was approved by the board of trustees on 24th June 2023

A handwritten signature in dark ink, appearing to read 'D Benson', enclosed within a large, loopy circular flourish.

D Benson
Director and Trustee

The British Association of Play Therapists Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 26 for the year ended 30 September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The British Association of Play Therapists Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Mr J Bevis - Independent Examiner

FCCA

Ace Accounting (Sussex) Ltd
Philips House
Drury Lane
St Leonards on Sea
TN38 9BA

This report was signed on 15th June 2023

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2022**

***Statement of Financial Activities (including the Income and Expenditure Account for
the year ended 30 September 2022, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	94,026	-	94,026	76,119
Charitable activities	A2	19,084	-	19,084	19,582
Investments	A4	81	-	81	7
Other	A5	372	-	372	411
Total income	A	113,563	-	113,563	96,119
Expenditure on:					
Charitable activities	B2	84,974	-	84,974	59,524
Other	B3	-	-	-	(323)
Total expenditure	B	84,974	-	84,974	59,201
Net income for the year		28,589	-	28,589	36,918
Net income after transfers	A-B-C	28,589	-	28,589	36,918
Net movement in funds		28,589	-	28,589	36,918
Reconciliation of funds:-	E				
Total funds brought forward		160,741	-	160,741	123,823
Total funds carried forward		189,330	-	189,330	160,741

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2022**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income from:				
Donations & Legacies	A1	76,119	-	76,119
Charitable activities	A2	19,582	-	19,582
Investments	A4	7	-	7
Other	A5	411	-	411
Total income	A	96,119	-	96,119
Expenditure on:				
Charitable activities	B2	59,524	-	59,524
Other	B3	(323)	-	(323)
Total expenditure	B	59,201	-	59,201
Net income for the year		36,918	-	36,918
Net income after transfers		36,918	-	36,918
Net movement in funds		36,918	-	36,918
Reconciliation of funds:-	E			
Total funds brought forward		123,823	-	123,823
Total funds carried forward		160,741	-	160,741

All activities derive from continuing operations

**The British Association of Play Therapists Limited - Resources applied in the year
ended 30 September 2021 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	28,589	36,918
Net resources available to fund charitable activities	28,589	36,918

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2022**

Movements in revenue and capital funds for the year ended 30 September 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	160,741	-	160,741	123,823
Recognised gains and losses before transfers	28,589	-	28,589	36,918
	189,330	-	189,330	160,741
Closing revenue funds	189,330	-	189,330	160,741

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	189,330	-	189,330	160,741

The notes attached on pages 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2022**

**The British Association of Play Therapists Limited
Income and Expenditure Account for the year ended 30 September 2022 as required
by the Companies Act 2006**

	2022 £	2021 £
Income		
Income from operations	113,111	95,701
Investment income		
Interest receivable	80	7
Other operating income	372	411
Gross income in the year before exceptional items	113,563	96,119
Exceptional items:		
Gross income in the year including exceptional items	113,563	96,119
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	82,768	57,260
Depreciation and amortisation	-	-
Governance costs	2,206	2,264
Other expenditure	-	(323)
Total expenditure in the year	84,974	59,201
Net income before tax in the financial year	28,589	36,918
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	28,589	36,918
Retained surplus for the financial year	28,589	36,918

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 26 form an integral part of these accounts.

The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2022

		SORP		2022	2021
	Note	Ref		£	£
Current assets		B			
Debtors	9	B2	1,541	6,456	
Cash at bank and in hand		B4	192,559	191,230	
Total current assets			<u>194,100</u>	<u>197,686</u>	
Creditors: amounts falling due within one year	10	C1	<u>(4,770)</u>	<u>(36,945)</u>	
Net current assets				189,330	160,741
The total net assets of the charity			<u>189,330</u>	<u>160,741</u>	

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14	D3		189,330	160,741
Total charity funds				<u>189,330</u>	<u>160,741</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The members have not required the 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 charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements 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.

D Benson

Trustee

Approved by the board of trustees on 24th June 2023

The notes attached on pages 17 to 26 form an integral part of these accounts.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Measurement and estimation - Where appropriate, the trustees have exercised their judgement in measuring the value of income and expenditure and of assets and liabilities. There have been no material items requiring disclosure in the current or previous year.

Risks and future assumptions

The charity is a public benefit entity.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The association has policies and procedures in place designed to minimize any potential risk to the association. A review of all current risk assessments is carried out annually, or earlier should this be considered necessary. Risk assessments are introduced for any new activities undertaken by the association.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2022

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	25 % on written down value
---------------------	----------------------------

All fixed assets costing more than £1000 are capitalised.

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are measured at the balance sheet date using generally accepted accounting principles and are analysed between those falling due within one year and those due after more than one year.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are no such funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no such funds at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 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.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2022

4 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	-	-

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

<i>Salary costs</i>	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	17,710	15,240
Total salaries, wages and related costs	17,710	15,240

<i>Numbers of full time employees or full time equivalents</i>	2022	2021
The average number of total staff employed in the year was	1	1
The average number of part time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2022

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 October 2021	-	889	-	889
At 30 September 2022	-	889	-	889
Depreciation				
At 1 October 2021	-	889	-	889
At 30 September 2022	-	889	-	889
Net book value				
At 30 September 2022	-	-	-	-

9 Debtors

	2022	2021
	£	£
Prepayments and accrued income	1,541	6,456

10 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,730	17,752
Accruals	2,040	19,193
	4,770	36,945

11 Income and Expenditure account summary

	2022	2021
	£	£
At 1 October 2021	160,741	123,823
Surplus after tax for the year	28,589	36,918
At 30 September 2022	189,330	160,741

12 No related party transactions

There were no transactions with related parties in the year.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2022

13 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	197,686		-	197,686
Current Liabilities	(36,945)	-	-	(36,945)
	160,741	-	-	160,741
At 1 October 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	197,686	-	-	197,686
Current Liabilities	(36,945)	-	-	(36,945)
	160,741	-	-	160,741

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2021 £	Movement in funds in 2022 See Note 15 £	Transfers between funds in 2022 £	Funds carried forward to 2023 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	160,741	28,589	-	189,330
Total unrestricted and designated funds	160,741	28,589	-	189,330
Total charity funds	160,741	28,589	-	189,330

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2022 £	Expenditure 2022 £	Other Gains & Losses 2022 £	Movement in funds 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	113,563	(84,974)	-	28,589

Gains and losses are detailed in the notes if appropriate.

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	27	-	27	23
L St Louis	-	-	-	-
Total donations and gifts from individuals	27	-	27	23
Membership subscriptions as donations	83,128	-	83,128	65,477
Gift Aid				
Membership donations - Gift Aid claims	10,871	-	10,871	10,619
Total Gift Aid	10,871	-	10,871	10,619
Total Donations and Legacies	A1 94,026	-	94,026	76,119

19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	19,084	-	19,084	19,582
Total Primary purpose and ancillary trading	19,084	-	19,084	19,582

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Total income from charitable trading	19,084	-	19,084	19,582
Total from charitable activities	A2 19,084	-	19,084	19,582

21 Investment income

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Bank Interest Receivable	-	-	-	-
Non Bank interest receivable	81	-	81	7
Total investment income	A4 81	-	81	7

22 Other income and gains

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Summary of Other income				
Royalties from the exploitation of intellectual property rights	372	-	372	411
Sundry other income	-	-	-	-
Total other income	A5 372	-	372	372

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2022	Current year Restricted Funds £ 2022	Current year Total Funds £ 2022	Prior Year Total Funds £ 2021
Gross wages and salaries - charitable activities	17,710	-	17,710	15,240
Travel and Subsistence - Charitable Activities	-	-	-	-
Marketing and advertising of charitable services	486	-	486	2,734
Total direct spending	B2a 18,196	-	18,196	17,974

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

24 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Annual conference costs	25,502	-	25,502	13,707
Cost of publication sales	2,901	-	2,901	2,918
Membership card costs	500	-	500	1,500
Total charitable trading costs	B2b 28,903	-	28,903	18,125

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

25 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<i>Employee costs not included in direct costs</i>				
Staff training and welfare	1,250	-	1,250	-
<i>Premises Expenses</i>				
Room Hire	4,693	-	4,693	4,694
<i>Administrative overheads</i>				
Telephone, fax and internet	481	-	481	381
Stationery and printing	78	-	78	306
Receptionist services	140	-	140	-
Membership subscriptions	19,642	-	19,642	13,301
Software licences and IT expenses	777	-	777	791
Liability and contents insurance	1,163	-	1,163	873
AGM costs	6,155	-	6,155	-
Sundry expenses	762	-	762	263
<i>Financial costs</i>				
Bank charges	528	-	528	552
Depreciation & Amortisation	-	-	-	-
Support costs before reallocation	35,669	-	35,669	21,161
Total support costs	35,669	-	35,669	21,161

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	2,206	-	2,206	2,264
Total Governance costs	2,206	-	2,206	2,264

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2022 as required by the SORP 2015

27 Total Charitable expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	18,196	-	18,196	17,974
Total charitable trading costs	B2b	28,903	-	28,903	18,125
Total support costs	B2d	35,669	-	35,669	21,161
Total Governance costs	B2e	2,206	-	2,206	2,264
Total charitable expenditure	B2	84,974	-	84,974	59,524

28 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Loss from fraud		-	-	-	(323)
Non charity expenditure	B3b	-	-	-	(323)

29 Total of other expenditure

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Non charity expenditure		-	-	-	(323)
Total other expenditure	B3	-	-	-	(323)

The British Association of Play Therapists Limited

Detailed income & expenditure account for the for the year ended 30 September 2022

This schedule does not form part of the statutory accounts

	30/09/2022		30/09/2021	
	£	£	£	£
INCOME				
Membership and conference fees		101,160		82,105
Advertising income		-		-
Publications/information packs		331		2,470
Royalties received		372		411
Gift Aid		10,871		10,619
Donations received		27		23
Interest receivable		80		7
Miscellaneous income		722		484
		<u>113,563</u>		<u>96,119</u>
EXPENDITURE				
Conference costs	25,502		13,707	
Cost of publication sales	2,901		2,918	
Membership card costs	500		1,500	
Rent/Room hire	4,693		4,693	
Insurance	1,163		873	
PSA fee	18,627		12,517	
AGM costs	6,155		-	
General membership subscriptions	1,015		784	
Receptionist services	140		-	
Printing, postage and stationery	78		306	
Telephone	481		381	
Software licences and IT expenses	777		791	
Wages and salaries (administrator costs)	17,710		15,240	
Training and welfare	1,250		-	
Loss from fraud	-		(323)	
Sundry expenses	762		264	
Bank charges	528		552	
Accountancy charges	2,206		2,264	
Website costs	486		2,734	
Depreciation	<u>-</u>		<u>-</u>	
		84,974		59,201
NET (OUTGOING)/INCOMING RESOURCES FOR THE PERIOD		<u>28,589</u>		<u>36,918</u>
OTHER RECOGNISED GAINS AND LOSSES				
Investment gains/(losses)		-		-
NET INCOMING RESOURCES FOR THE PERIOD RETAINED		<u>28,589</u>		<u>36,918</u>
Balance brought forward		160,741		123,823
BALANCE CARRIED FORWARD		<u>£ 189,330</u>		<u>£ 160,741</u>

Accounts

Company Registration Number - 05477406

The Charity Registration Number is :- 01115673

The British Association of Play Therapists Limited

Report and Accounts

30 September 2021

The British Association of Play Therapists Limited

Report and accounts for the year ended 30 September 2021

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	8
Independent Accountant's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	14
Summary of funds	14
Income and Expenditure account	15
Balance sheet	16
Notes to the accounts	17
<i>Pages not forming part of the statutory accounts:</i>	
Detailed statement of financial activities (Income & Expenditure Account)	27

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

The Trustees present their Report and Accounts for the year ended 30 September 2021, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The British Association of Play Therapists Limited

The charity is also known by its operating name, BAPT

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01115673

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 10 June 2005

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Beacon Mews

South Road, Weybridge

Surrey, KT13 9DZ

Telephone 01932 828638 Email Address info@bapt.uk.com Web address www.bapt.info

The registered office of the charity for Companies Act purposes is:-

Philips House

Drury Lane, St Leonards on Sea

East Sussex, TN38 9BA

The Trustees in office on the date the report was approved were:-

Ruth Lazarus - Chair

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Donna Benson - Professional Practice

Lynne Borrowdale - Communication & PR (long term sick leave wef 9/12/22)

Ann Greenwood - Board member (appointed 26/6/21)

Tracie Faa Thompson - Board member (appointed 26/6/21)

The following persons served as Trustees during the year ended 30 September 2021 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Ruth Lazarus - Chair

Harriet Armstrong - Vice Chair (resigned 26/6/21)

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Donna Benson - Professional Practice

Dr Sue Elmer - Research (resigned 26/6/21)

Sean Girty - Lay member (resigned 10/1/22)

Jeanne McLaughlin - Board member (Scotland) (resigned 18/2/22)

Lynne Borrowdale - Communication & PR (long term sick leave wef 9/12/22)

Ann Greenwood - Board member (appointed 26/6/21)

Tracie Faa Thompson - Board member (appointed 26/6/21)

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

The trustees are the honorary officers, members of the Executive Committee, and the holding trustees, who have served throughout the year.

Trustees shall be elected for three years commencing at the AGM they are elected. After the three year term has elapsed they will be eligible to stand for re-election at the AGM for a further three year term. After 2 consecutive 3 year terms trustees shall be eligible to stand for re-election for a further term of one year. No elected trustee will serve on the Board of trustees for more than seven consecutive years from the date of their first election unless they are nominated by a non-retiring trustee. The exceptions to this 7 year limitation are the roles of Company Secretary or Treasurer, whereby the trustee holding either of these roles can stand for re-election every 3 years, without limitation. The usual nomination and re-election procedure will apply.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To relieve the needs of children, young people and adults suffering emotional and behavioural difficulties by promoting the art and science of play therapy and promoting high standards in the practice of play therapy for the public benefit.

The main activities undertaken in relation to those purposes during the year.

Funds are raised to support and maintain the association's existing social activities, and to continue to provide services including education, training, advice and the provision of information. The executive committee is empowered to invest surplus funds in such investments, securities and property as they see fit. Apart from funds invested in this manner, and shown as such on the balance sheet, the assets of the charity are held for the purpose of realising its stated aims.

Our membership of the Professional Standards Authority (PSA) since November 2014 has helped to enhance the status of BAPT.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

To assist in achieving the key objectives of the charity, we:

- have a website, Pinterest page, use Twitter, Instagram and have a Facebook BAPT Members page and general page, which help to publicise Play Therapy
- accredit courses in play therapy
- have policies to ensure standards of play therapy
- produce booklets for children, families and professionals
- hold an annual conference
- attend and exhibit at conferences and exhibitions
- provide free advice to beneficiaries.
- provide training for Continued Professional Development
- encourage, support and publicise research into Play Therapy practice
- publish a magazine and newsletter
- publish a British Journal of Play Therapy

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Our main activities are to have a membership that is registered to ensure appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults and for public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

We would like to recognise the valuable contribution made by our volunteers of their time, given in support of all areas of our activities, and without which some areas could not operate.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

The main achievements and performance of the charity during the year.

Our achievements are the following:

- 1) We continue to remain Accredited with PSA.
- 2) Remain the Only PSA Accredited Register solely for Play therapists.
- 3) Continue to offer Portfolio Route to membership for Non BAPT trained PT's.
- 4) Continue to hold Conferences each year, albeit virtually in 2020 & 2021 - it was important to continue to provide training & support for members and Non-members alike, despite the Covid 19 pandemic.
- 5) Held a virtual/online AGM to ensure we upheld the legal requirements that we have and also enable members to raise any questions.
- 6) Increase in Membership.
- 7) BAPT Magazine/Newsletter and BAPT Journal.
- 8) We continue to have 2 Lay members on the Board who are a major asset to the Organisation.
- 9) Continue to work alongside the Universities whose courses we accredit to ensure accredited training continues to produce highly trained PT's.
- 10) Continue to be part of the Accredited registers Collaborative and to work with other Organisations.
- 11) Continue to uphold legal requirements to file what is needed at Companies House and Charity Commission.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which it has benefited wider society.

Through our main activities we have ensured that our members acquire appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults under their care. This in turn benefits those end users and the wider public.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

A majority is required at an AGM or an EGM to appoint or elect a member to the executive committee/board of directors, who are the managing trustees. Members are invited to nominate trustees prior to the AGM. All members of the association present at the meeting are able to take part in this vote.

The policies and procedures for the induction and training of trustees.

New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate to their role.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Judith James (company secretary and senior administrator)

The trustees' bankers and advisors

Bankers HSBC - 41 Market Place, Loughborough LE11 3EJ

Solicitors Borneo Linnells - Dixon House, 77-97 Harpur Street, Bedford MK40 2SY

Financial review

The charity's financial position at the end of the year ended 30 September 2021

The financial position of the charity at 30 September 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
Net income	36,918	27,735
Unrestricted Revenue Funds available for the general purposes of the charity	160,741	123,823
Total Funds	160,741	123,823

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

Financial review of the position at the reporting date, 30 September 2021 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The association adopts a policy of budgeting to monitor receipt of, and application of, funds. By careful management we strive to ensure a sufficient level of funds for contingencies to meet our various requirements. The association has a reserves policy in common with all charities, which would provide a cushion if some of our varied sources of income that are available to the association were to fall short of their budget targets. As a result, our levels of liquidity are purposely maintained at a sufficient level to ensure our commitments are covered.

From an analysis of our situation it remains clear that the association needs to continue to generate additional income, the opportunities for grants and corporate donations will be further explored. The trustees are working hard to take advantage of any opportunities that lie before us.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in the general purposes fund are available and adequate to fulfil its obligations.

Details of The Independent Examiner

Mrs S Edwards

Member of AFA FMAAT

Ace Accounting (Sussex) Ltd

Philips House

Drury Lane

St Leonards on Sea

TN38 9BA

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate 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 and comply with regulations made under the Charities Act. 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.

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

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2021

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 26.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements 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.

This report was approved by the board of trustees on

R Lazarus
Director and Trustee

The British Association of Play Therapists Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2021

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 26 for the year ended 30 September 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The British Association of Play Therapists Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Mrs S Edwards - Independent Examiner

AFA FMAAT

Ace Accounting (Sussex) Ltd
Philips House
Drury Lane
St Leonards on Sea
TN38 9BA

This report was signed on

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2021**

***Statement of Financial Activities (including the Income and Expenditure Account for
the year ended 30 September 2021, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2021 £	2021 £	2021 £	2020 £
Income & Endowments from:					
Donations & Legacies	A1	76,119	-	76,119	70,196
Charitable activities	A2	19,582	-	19,582	34,402
Investments	A4	7	-	7	131
Other	A5	411	-	411	1,187
Total income	A	96,119	-	96,119	105,916
Expenditure on:					
Charitable activities	B2	59,524	-	59,524	69,696
Other	B3	(323)	-	(323)	8,485
Total expenditure	B	59,201	-	59,201	78,181
Net income for the year		36,918	-	36,918	27,735
Net income after transfers	A-B-C	36,918	-	36,918	27,735
Net movement in funds		36,918	-	36,918	27,735
Reconciliation of funds:-					
	E				
Total funds brought forward		123,823	-	123,823	96,088
Total funds carried forward		160,741	-	160,741	123,823

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2021**

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Income from:				
Donations & Legacies	A1	70,196	-	70,196
Charitable activities	A2	34,402	-	34,402
Investments	A4	131	-	131
Other	A5	1,187	-	1,187
Total income	A	105,916	-	105,916
Expenditure on:				
Charitable activities	B2	69,696	-	69,696
Other	B3	8,485	-	8,485
Total expenditure	B	78,181	-	78,181
Net income for the year		27,735	-	27,735
Net income after transfers		27,735	-	27,735
Net movement in funds		27,735	-	27,735
Reconciliation of funds:-	E			
Total funds brought forward		96,088	-	96,088
Total funds carried forward		123,823	-	123,823

All activities derive from continuing operations

**The British Association of Play Therapists Limited - Resources applied in the year
ended 30 September 2021 towards fixed assets for Charity use:-**

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	36,918	27,735
Net resources available to fund charitable activities	36,918	27,735

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2021**

Movements in revenue and capital funds for the year ended 30 September 2021

Revenue accumulated funds

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last year Total Funds 2020 £
Accumulated funds brought forward	123,823	-	123,823	96,088
Recognised gains and losses before transfers	36,918	-	36,918	27,735
	160,741	-	160,741	123,823
Closing revenue funds	160,741	-	160,741	123,823

Summary of funds

	Unrestricted and Designated funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Last Year Total Funds 2020 £
Revenue accumulated funds	160,741	-	160,741	123,823

The notes attached on pages 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2021**

**The British Association of Play Therapists Limited
Income and Expenditure Account for the year ended 30 September 2021 as required
by the Companies Act 2006**

	2021 £	2020 £
<i>Income</i>		
Income from operations	95,701	104,598
Investment income		
Interest receivable	7	131
Other operating income	411	1,187
Gross income in the year before exceptional items	96,119	105,916
<i>Exceptional items:</i>		
Gross income in the year including exceptional items	96,119	105,916
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	57,260	67,801
Depreciation and amortisation	-	23
Governance costs	2,264	1,872
Other expenditure	(323)	8,485
Total expenditure in the year	59,201	78,181
Net income before tax in the financial year	36,918	27,735
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	36,918	27,735
Retained surplus for the financial year	36,918	27,735

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 17 to 26 form an integral part of these accounts.

The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2021

	SORP		2021	2020
	Note	Ref	£	£
Current assets		B		
Debtors	9	B2	6,456	9,690
Cash at bank and in hand		B4	191,230	129,771
Total current assets			<u>197,686</u>	<u>139,461</u>
Creditors: amounts falling due within one year	10	C1	<u>(36,945)</u>	<u>(15,638)</u>
Net current assets			160,741	123,823
The total net assets of the charity			<u>160,741</u>	<u>123,823</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	160,741	123,823
Total charity funds			<u>160,741</u>	<u>123,823</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The members have not required the 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 charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements 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.

R Lazarus

Trustee

Approved by the board of trustees on

The notes attached on pages 17 to 26 form an integral part of these accounts.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Measurement and estimation - Where appropriate, the trustees have exercised their judgement in measuring the value of income and expenditure and of assets and liabilities. There have been no material items requiring disclosure in the current or previous year.

Risks and future assumptions

The charity is a public benefit entity.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The association has policies and procedures in place designed to minimize any potential risk to the association. A review of all current risk assessments is carried out annually, or earlier should this be considered necessary. Risk assessments are introduced for any new activities undertaken by the association.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	25 % on written down value
---------------------	----------------------------

All fixed assets costing more than £1000 are capitalised.

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are measured at the balance sheet date using generally accepted accounting principles and are analysed between those falling due within one year and those due after more than one year.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are no such funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no such funds at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 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.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2021

4 Net surplus before tax in the financial year

	2021	2020
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	-	23
------------------------------------	---	----

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	15,240	19,419
Total salaries, wages and related costs	15,240	19,419

Numbers of full time employees or full time equivalents	2021	2020
The average number of total staff employed in the year was	1	1
The average number of part time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2021

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 October 2020	-	889	-	889
At 30 September 2021	-	889	-	889
Depreciation				
At 1 October 2020	-	889	-	889
At 30 September 2021	-	889	-	889
Net book value				
At 30 September 2021	-	-	-	-

9 Debtors

	2021	2020
	£	£
Prepayments and accrued income	6,456	9,690

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	17,752	4,618
Accruals	19,193	11,020
	36,945	15,638

11 Income and Expenditure account summary

	2021	2020
	£	£
At 1 October 2020	123,823	96,088
Surplus after tax for the year	36,918	27,735
At 30 September 2021	160,741	123,823

12 No related party transactions

There were no transactions with related parties in the year.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2021

13 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	197,686		-	197,686
Current Liabilities	(36,945)	-	-	(36,945)
	160,741	-	-	160,741
At 1 October 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	139,461	-	-	139,461
Current Liabilities	(15,638)	-	-	(15,638)
	123,823	-	-	123,823

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 15 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	123,823	36,918	-	160,741
Total unrestricted and designated funds	123,823	36,918	-	160,741
Total charity funds	123,823	36,918	-	160,741

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	96,119	(59,201)	-	36,918

Gains and losses are detailed in the notes if appropriate.

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Donations and gifts from individuals				
Small donations individually less than £1000	23	-	23	-
L St Louis	-	-	-	1,000
Total donations and gifts from individuals	23	-	23	1,000
Membership subscriptions as donations	65,477	-	65,477	59,692
Gift Aid				
Membership donations - Gift Aid claims	10,619	-	10,619	9,504
Total Gift Aid	10,619	-	10,619	9,504
Total Donations and Legacies	76,119	-	76,119	70,196

A1

19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	19,582	-	19,582	34,402
Total Primary purpose and ancillary trading	19,582	-	19,582	34,402

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	19,582	-	19,582	34,402
Total from charitable activities	A2 19,582	-	19,582	34,402

21 Investment income

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Bank Interest Receivable	-	-	-	106
Non Bank interest receivable	7	-	7	25
Total investment income	A4 7	-	7	131

22 Other income and gains

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Summary of Other income				
Royalties from the exploitation of intellectual property rights	411	-	411	987
Sundry other income	-	-	-	200
Total other income	A5 411	-	411	1,187

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Gross wages and salaries - charitable activities	15,240	-	15,240	19,419
Travel and Subsistence - Charitable Activities	-	-	-	1,638
Marketing and advertising of charitable services	2,734	-	2,734	2,562
Total direct spending	B2a 17,974	-	17,974	23,619

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

24 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Annual conference costs	13,707	-	13,707	13,161
Cost of publication sales	2,918	-	2,918	7,866
Membership card costs	1,500	-	1,500	500
Total charitable trading costs	B2b 18,125	-	18,125	21,527

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

25 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<i>Employee costs not included in direct costs</i>				
Staff welfare	-	-	-	363
<i>Premises Expenses</i>				
Room Hire	4,694	-	4,694	7,064
<i>Administrative overheads</i>				
Telephone, fax and internet	381	-	381	572
Stationery and printing	306	-	306	462
Membership subscriptions	13,301	-	13,301	10,827
Software licences and IT expenses	791	-	791	1,438
Liability and contents insurance	873	-	873	828
Sundry expenses	263	-	263	48
<i>Financial costs</i>				
Bank charges	552	-	552	1,053
Depreciation & Amortisation in total for the	-	-	-	23
Support costs before reallocation	21,161	-	21,161	22,678
Total support costs	21,161	-	21,161	22,678

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	2,264	-	2,264	1,872
Total Governance costs	2,264	-	2,264	1,872

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

27 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	B2a	17,974	-	17,974	23,619
Total charitable trading costs	B2b	18,125	-	18,125	21,527
Total support costs	B2d	21,161	-	21,161	22,678
Total Governance costs	B2e	2,264	-	2,264	1,872
Total charitable expenditure	B2	59,524	-	59,524	69,696

28 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Loss from fraud		(323)	-	(323)	8,485
Non charity expenditure	B3b	(323)	-	(323)	8,485

29 Total of other expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Non charity expenditure		(323)	-	(323)	8,485
Total other expenditure	B3	(323)	-	(323)	8,485

The British Association of Play Therapists Limited

Detailed income & expenditure account for the for the year ended 30 September 2021

This schedule does not form part of the statutory accounts

	30/09/2021		30/09/2020	
	£	£	£	£
INCOME				
Membership and conference fees		82,105		91,785
Advertising income		-		1,000
Publications/information packs		2,470		1,309
Royalties received		411		987
Gift Aid		10,619		9,504
Donations received		23		1,000
Interest receivable		7		131
Miscellaneous income		484		200
		96,119		105,916
EXPENDITURE				
Conference costs	13,707		13,161	
Cost of publication sales	2,918		7,866	
Membership card costs	1,500		500	
Rent/Room hire	4,693		7,064	
Insurance	873		828	
PSA fee	12,517		10,285	
General membership subscriptions	784		542	
Travel expenses	-		1,638	
Printing, postage and stationery	306		462	
Telephone	381		572	
Software licences and IT expenses	791		1,438	
Wages and salaries (administrator costs)	15,240		19,419	
Training and welfare	-		363	
Loss from fraud	(323)		8,485	
Sundry expenses	264		48	
Bank charges	552		1,053	
Accountancy charges	2,264		1,872	
Website costs	2,734		2,562	
Depreciation	-		23	
		59,201		78,181
NET (OUTGOING)/INCOMING RESOURCES FOR THE PERIOD				
		36,918		27,735
OTHER RECOGNISED GAINS AND LOSSES				
Investment gains/(losses)		-		-
NET INCOMING RESOURCES FOR THE PERIOD RETAINED				
		36,918		27,735
Balance brought forward		123,823		96,088
BALANCE CARRIED FORWARD				
		£ 160,741		£ 123,823

Accounts

Company Registration Number - 05477406

The Charity Registration Number is :- 01115673

The British Association of Play Therapists Limited

Report and Accounts

30 September 2020

The British Association of Play Therapists Limited

Report and accounts for the year ended 30 September 2020

Contents

	Page
Charity information	1
Trustees' Annual Report	1
Statement of directors' responsibilities	8
Independent Accountant's Report	10
<i>Funds Statements:-</i>	
Statement of Financial Activities	12
Statement of Financial Activities - Prior Year statement	13
Movements in funds	14
Revenue Funds	14
Summary of funds	14
Income and Expenditure account	15
Balance sheet	16
Notes to the accounts	18
<i>Pages not forming part of the statutory accounts:</i>	
Detailed statement of financial activities (Income & Expenditure Account)	28

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

The Trustees present their Report and Accounts for the year ended 30 September 2020, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The British Association of Play Therapists Limited

The charity is also known by its operating name, BAPT

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01115673

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 10 June 2005

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Beacon Mews

South Road, Weybridge

Surrey, KT13 9DZ

Telephone 01932 828638 Email Address info@bapt.uk.com Web address www.bapt.info

The registered office of the charity for Companies Act purposes is:-

Unit 1b, Theaklen House

Theaklen Drive, St Leonards on Sea

East Sussex, TN38 9AZ

The Trustees in office on the date the report was approved were:-

Ruth Lazarus - Chair

Harriet Armstrong - Vice Chair

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Donna Benson - Professional Practice (appointed 19/9/20)

Dr Sue Elmer - Research

Sean Girty - Lay member

Jeanne McLaughlin - Board member (Scotland)

Lynne Borrowdale - Communication & PR

The following persons served as Trustees during the year ended 30 September 2020 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Ruth Lazarus - Chair

Harriet Armstrong - Vice Chair

Jennifer Harrison - Treasurer (resigned 17/6/20)

Audrey Lee - Membership Secretary (resigned 12/9/20)

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Helen Gedge - Training & Education (resigned November 2019)

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Sandhya Saldanha (resigned 12/9/20)

Donna Benson - Professional Practice (appointed 19/9/20)

Dr Sue Elmer - Research

Rebecca Black - Board member (resigned 17/6/20)

Sean Girty - Lay member

Jeanne McLaughlin - Board member (Scotland)

Lynne Borrowdale - Communication & PR

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

The trustees are the honorary officers, members of the Executive Committee, and the holding trustees, who have served throughout the year.

Trustees shall be elected for three years commencing at the AGM they are elected. After the three year term has elapsed they will be eligible to stand for re-election at the AGM for a further three year term. After 2 consecutive 3 year terms trustees shall be eligible to stand for re-election for a further term of one year. No elected trustee will serve on the Board of trustees for more than seven consecutive years from the date of their first election unless they are nominated by a non-retiring trustee. The exceptions to this 7 year limitation are the roles of Company Secretary or Treasurer, whereby the trustee holding either of these roles can stand for re-election every 3 years, without limitation. The usual nomination and re-election procedure will apply.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To relieve the needs of children, young people and adults suffering emotional and behavioural difficulties by promoting the art and science of play therapy and promoting high standards in the practice of play therapy for the public benefit.

The main activities undertaken in relation to those purposes during the year.

Funds are raised to support and maintain the association's existing social activities, and to continue to provide services including education, training, advice and the provision of information. The executive committee is empowered to invest surplus funds in such investments, securities and property as they see fit. Apart from funds invested in this manner, and shown as such on the balance sheet, the assets of the charity are held for the purpose of realising its stated aims.

Our membership of the Professional Standards Authority (PSA) since November 2014 has helped to enhance the status of BAPT.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

To assist in achieving the key objectives of the charity, we:

- have a website, Pinterest page, use Twitter, Instagram and have a Facebook BAPT Members page and general page, which help to publicise Play Therapy
- accredit courses in play therapy
- have policies to ensure standards of play therapy
- produce booklets for children, families and professionals
- hold an annual conference
- attend and exhibit at conferences and exhibitions
- provide free advice to beneficiaries.
- provide training for Continued Professional Development
- encourage, support and publicise research into Play Therapy practice
- publish a magazine and newsletter
- publish a British Journal of Play Therapy

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Our main activities are to have a membership that is registered to ensure appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults and for public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

We would like to recognise the valuable contribution made by our volunteers of their time, given in support of all areas of our activities, and without which some areas could not operate.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

The main achievements and performance of the charity during the year.

Our achievements are the following:

- 1) We continue to remain Accredited with PSA.
- 2) Remain the Only PSA Accredited Register solely for Play therapists.
- 3) Continue to offer Portfolio Route to membership for Non BAPT trained PT's.
- 4) BAPT Book - Published in 2019 - a huge achievement.
- 5) Continue to hold Conferences each year, albeit virtually in 2020 - it was important to continue to provide training & support for members and Non-members alike, despite the Covid 19 pandemic.
- 6) Held a virtual/online AGM to ensure we upheld the legal requirements that we have and also enable members to raise any questions.
- 7) Increase in Membership - we agreed to extend the NQT reduced fee period for the last cohort that qualified in 2019, past the initial 1st year due to the restrictions Covid 19 made on their ability to maintain employment during the shutdown. We are also maintaining the NQT reduced fee for the current cohort who are just graduating, to ease their first year.
- 8) BAPT Magazine has become an online Newsletter - BAPT Journal continues to be published annually.
- 9) We have appointed 3 lay members to the Professional Conduct Panel, who bring a wealth of experience in different but related areas to strengthen the team.
- 10) We continue to have 2 Lay members on the Board who are a major asset to the Organisation.
- 11) Continue to work alongside the Universities whose courses we accredit to ensure accredited training continues to produce highly trained PT's, despite the difficulties that Covid 19 has raised.
- 12) Continue to be part of the Accredited registers Collaborative and to work with other Organisations.
- 13) Continue to uphold legal requirements to file what is needed at Companies House and Charity Commission.
- 14) Despite suffering an online fraud earlier in 2020, BAPT continues to thrive. The following accounts will show that BAPT remains financially sound.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which it has benefited wider society.

Through our main activities we have ensured that our members acquire appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults under their care. This in turn benefits those end users and the wider public.

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

A majority is required at an AGM or an EGM to appoint or elect a member to the executive committee/board of directors, who are the managing trustees. Members are invited to nominate trustees prior to the AGM. All members of the association present at the meeting are able to take part in this vote.

The policies and procedures for the induction and training of trustees.

New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate to their role.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Judith James (company secretary and senior administrator)

The trustees' bankers and advisors

Bankers HSBC - 41 Market Place, Loughborough LE11 3EJ

Solicitors Borneo Linnells - Dixon House, 77-97 Harpur Street, Bedford MK40 2SY

Financial review

The charity's financial position at the end of the year ended 30 September 2020

The financial position of the charity at 30 September 2020 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2020	2019
	£	£
Net income	27,735	19,028
Unrestricted Revenue Funds available for the general purposes of the charity	123,823	96,088
Total Funds	123,823	96,088

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

Financial review of the position at the reporting date, 30 September 2020 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The association adopts a policy of budgeting to monitor receipt of, and application of, funds. By careful management we strive to ensure a sufficient level of funds for contingencies to meet our various requirements. The association has a reserves policy in common with all charities, which would provide a cushion if some of our varied sources of income that are available to the association were to fall short of their budget targets. As a result, our levels of liquidity are purposely maintained at a sufficient level to ensure our commitments are covered.

From an analysis of our situation it remains clear that the association needs to continue to generate additional income, the opportunities for grants and corporate donations will be further explored. The trustees are working hard to take advantage of any opportunities that lie before us.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in the general purposes fund are available and adequate to fulfil its obligations.

Details of The Independent Examiner

Mrs S Edwards

Member of AFA FMAAT

Ace Accounting (Sussex) Ltd

Unit 1b, Theaklen House

Theaklen Drive

St Leonards on Sea

TN38 9AZ

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate 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 and comply with regulations made under the Charities Act. 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.

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

The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2020

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements 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.

This report was approved by the board of trustees on

R Lazarus
Director and Trustee

The British Association of Play Therapists Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2020

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 27 for the year ended 30 September 2020 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The British Association of Play Therapists Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Mrs S Edwards - Independent Examiner

AFA FMAAT

Ace Accounting (Sussex) Ltd
Unit 1b, Theaklen House
Theaklen Drive
St Leonards on Sea
TN38 9AZ

This report was signed on

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2020**

***Statement of Financial Activities (including the Income and Expenditure Account for
the year ended 30 September 2020, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2020 £	2020 £	2020 £	2019 £
Income & Endowments from:					
Donations & Legacies	A1	70,196	-	70,196	69,417
Charitable activities	A2	34,402	-	34,402	30,449
Investments	A4	131	-	131	119
Other	A5	1,187	-	1,187	-
Total income	A	105,916	-	105,916	99,985
Expenditure on:					
Charitable activities	B2	69,696	-	69,696	80,957
Other	B3	8,485	-	8,485	-
Total expenditure	B	78,181	-	78,181	80,957
Net income for the year		27,735	-	27,735	19,028
Net income after transfers	A-B-C	27,735	-	27,735	19,028
Net movement in funds		27,735	-	27,735	19,028
Reconciliation of funds:-					
	E				
Total funds brought forward		96,088	-	96,088	77,060
Total funds carried forward		123,823	-	123,823	96,088

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 27 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2020**

	SORP Ref	Prior Year Unrestricted Funds 2019 £	Prior Year Restricted Funds 2019 £	Prior Year Total Funds 2019 £
Income from:				
Donations & Legacies	A1	69,417	-	69,417
Charitable activities	A2	30,449	-	30,449
Investments	A4	119	-	119
Total income	A	<u>99,985</u>	<u>-</u>	<u>99,985</u>
Expenditure on:				
Charitable activities	B2	80,957	-	80,957
Total expenditure	B	<u>80,957</u>	<u>-</u>	<u>80,957</u>
Net income for the year		19,028	-	19,028
Net income after transfers		<u>19,028</u>	<u>-</u>	<u>19,028</u>
Net movement in funds		<u>19,028</u>	<u>-</u>	<u>19,028</u>
Reconciliation of funds:-	E			
Total funds brought forward		77,060	-	77,060
Total funds carried forward		<u>96,088</u>	<u>-</u>	<u>96,088</u>

All activities derive from continuing operations

**The British Association of Play Therapists Limited - Resources applied in the year
ended 30 September 2020 towards fixed assets for Charity use:-**

	2020 £	2019 £
Funds generated in the year as detailed in the SOFA	27,735	19,028
Net resources available to fund charitable activities	<u>27,735</u>	<u>19,028</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 27 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2020**

Movements in revenue and capital funds for the year ended 30 September 2020

Revenue accumulated funds

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last year Total Funds 2019 £
Accumulated funds brought forward	96,088	-	96,088	77,060
Recognised gains and losses before transfers	27,735	-	27,735	19,028
	123,823	-	123,823	96,088
Closing revenue funds	123,823	-	123,823	96,088

Summary of funds

	Unrestricted and Designated funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £	Last Year Total Funds 2019 £
Revenue accumulated funds	123,823	-	123,823	96,088

The notes attached on pages 18 to 27 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2020**

**The British Association of Play Therapists Limited
Income and Expenditure Account for the year ended 30 September 2020 as required
by the Companies Act 2006**

	2020 £	2019 £
Income		
Income from operations	104,598	99,866
Investment income		
Interest receivable	131	119
Other operating income	1,187	-
Gross income in the year before exceptional items	105,916	99,985
Exceptional items:		
Gross income in the year including exceptional items	105,916	99,985
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	67,801	78,537
Depreciation and amortisation	23	8
Governance costs	1,872	2,412
Other expenditure	8,485	-
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	78,181	80,957
Net income before tax in the financial year	27,735	19,028
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	27,735	19,028
Retained surplus for the financial year	27,735	19,028

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 27 form an integral part of these accounts.

The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2020

	SORP		2020	2019
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	-	23
Current assets		B		
Debtors	9	B2	9,690	9,425
Cash at bank and in hand		B4	129,771	96,746
Total current assets			<u>139,461</u>	<u>106,171</u>
Creditors: amounts falling due within one year	10	C1	<u>(15,638)</u>	<u>(10,106)</u>
Net current assets			123,823	96,065
The total net assets of the charity			<u>123,823</u>	<u>96,088</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	123,823	96,088
----------------------------	----	----	---------	--------

Designated Funds

Total charity funds			<u>123,823</u>	<u>96,088</u>
----------------------------	--	--	----------------	---------------

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

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

The members have not required the 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 charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2020

The financial statements 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.

R Lazarus

Trustee

Approved by the board of trustees on

The notes attached on pages 18 to 27 form an integral part of these accounts.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2020

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Measurement and estimation - Where appropriate, the trustees have exercised their judgement in measuring the value of income and expenditure and of assets and liabilities. There have been no material items requiring disclosure in the current or previous year.

Risks and future assumptions

The charity is a public benefit entity.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The association has policies and procedures in place designed to minimize any potential risk to the association. A review of all current risk assessments is carried out annually, or earlier should this be considered necessary. Risk assessments are introduced for any new activities undertaken by the association.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2020

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	25 % on written down value
---------------------	----------------------------

All fixed assets costing more than £1000 are capitalised.

A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are measured at the balance sheet date using generally accepted accounting principles and are analysed between those falling due within one year and those due after more than one year.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are no such funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no such funds at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 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.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2020

4 Net surplus before tax in the financial year

	2020	2019
	£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	23	8
------------------------------------	----	---

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

<i>Salary costs</i>	2020	2019
	£	£
Gross Salaries excluding trustees and key management personnel	19,419	14,877
Total salaries, wages and related costs	19,419	14,877

<i>Numbers of full time employees or full time equivalents</i>	2020	2019
The average number of total staff employed in the year was	1	1
The average number of part time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2020

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 October 2019	-	889	-	889
At 30 September 2020	-	889	-	889
Depreciation				
At 1 October 2019	-	866	-	866
Charge for the year	-	23	-	23
At 30 September 2020	-	889	-	889
Net book value				
At 30 September 2020	-	-	-	-
At 30 September 2019	-	23	-	23

9 Debtors

	2020	2019
	£	£
Prepayments and accrued income	9,690	9,425

10 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	4,618	-
Accruals	11,020	10,106
	15,638	10,106

11 Income and Expenditure account summary

	2020	2019
	£	£
At 1 October 2019	96,088	77,060
Surplus after tax for the year	27,735	19,028
At 30 September 2020	123,823	96,088

12 No related party transactions

There were no transactions with related parties in the year.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2020

13 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	139,461		-	139,461
Current Liabilities	(15,638)	-	-	(15,638)
	123,823	-	-	123,823
At 1 October 2019	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	23	-	-	23
Current Assets	106,171	-	-	106,171
Current Liabilities	(10,106)	-	-	(10,106)
	96,088	-	-	96,088

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2019 £	Movement in funds in 2020 See Note 15 £	Transfers between funds in 2020 £	Funds carried forward to 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	96,088	27,735	-	123,823
Total unrestricted and designated funds	96,088	27,735	-	123,823
Total charity funds	96,088	27,735	-	123,823

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2020 £	Expenditure 2020 £	Other Gains & Losses 2020 £	Movement in funds 2020 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	105,916	(78,181)	-	27,735

Gains and losses are detailed in the notes if appropriate.

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Donations and gifts from individuals				
L St Louis	1,000	-	1,000	-
Total donations and gifts from individuals	1,000	-	1,000	-
Membership subscriptions as donations	59,692	-	59,692	60,189
Gift Aid				
Membership donations - Gift Aid claims	9,504	-	9,504	9,228
Total Gift Aid	9,504	-	9,504	9,228
Total Donations and Legacies	70,196	-	70,196	69,417

A1

19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	34,402	-	34,402	30,449
Total Primary purpose and ancillary trading	34,402	-	34,402	30,449

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2020	Current year Restricted Funds £ 2020	Current year Total Funds £ 2020	Prior Year Total Funds £ 2019
Total income from charitable trading	34,402	-	34,402	30,449
Total from charitable activities	A2 34,402	-	34,402	30,449

21 Investment income

	Current year Unrestricted Funds £ 2020	Current year Restricted Funds £ 2020	Current year Total Funds £ 2020	Prior Year Total Funds £ 2019
Bank Interest Receivable	106	-	106	119
Non Bank interest receivable	25	-	25	-
Total investment income	A4 131	-	131	119

22 Other income and gains

	Current year Unrestricted Funds £ 2020	Current year Restricted Funds £ 2020	Current year Total Funds £ 2020	Prior Year Total Funds £ 2019
Summary of Other income				
Royalties from the exploitation of intellectual property rights	987	-	987	-
Sundry other income	200	-	200	-
Total other income	A5 1,187	-	1,187	-

23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2020	Current year Restricted Funds £ 2020	Current year Total Funds £ 2020	Prior Year Total Funds £ 2019
Gross wages and salaries - charitable activities	19,419	-	19,419	14,877
Travel and Subsistence - Charitable Activities	1,638	-	1,638	5,067
Marketing and advertising of charitable services	2,562	-	2,562	472
Total direct spending	B2a 23,619	-	23,619	20,416

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

24 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Annual conference costs	13,161	-	13,161	26,307
Cost of publication sales	7,866	-	7,866	-
Membership card costs	500	-	500	-
Total charitable trading costs	B2b 21,527	-	21,527	26,307

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

25 Support costs for charitable activities

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
<i>Employee costs not included in direct costs</i>				
Staff welfare	363	-	363	481
Development costs and staff training	-	-	-	4,115
<i>Premises Expenses</i>				
Room Hire	7,064	-	7,064	6,961
<i>Administrative overheads</i>				
Telephone, fax and internet	572	-	572	474
Stationery and printing	462	-	462	7,040
Membership subscriptions	10,827	-	10,827	10,716
Software licences and IT expenses	1,438	-	1,438	-
Liability and contents insurance	828	-	828	787
Sundry expenses	48	-	48	48
<i>Financial costs</i>				
Bank charges	1,053	-	1,053	1,192
Depreciation & Amortisation in total for the	23	-	23	8
Support costs before reallocation	22,678	-	22,678	31,822
Total support costs	22,678	-	22,678	31,822

The basis of allocation of costs between activities is described under accounting policies

26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Independent Examiner's fees	1,872	-	1,872	2,412
Total Governance costs	1,872	-	1,872	2,412

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2020 as required by the SORP 2015

27 Total Charitable expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Total direct spending	B2a	23,619	-	23,619	20,416
Total charitable trading costs	B2b	21,527	-	21,527	26,307
Total support costs	B2d	22,678	-	22,678	31,822
Total Governance costs	B2e	1,872	-	1,872	2,412
Total charitable expenditure	B2	69,696	-	69,696	80,957

28 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Loss from fraud		8,485	-	8,485	-
Non charity expenditure	B3b	8,485	-	8,485	-

29 Total of other expenditure

		Current year Unrestricted Funds 2020 £	Current year Restricted Funds 2020 £	Current year Total Funds 2020 £	Prior Year Total Funds 2019 £
Non charity expenditure		8,485	-	8,485	-
Total other expenditure	B3	8,485	-	8,485	-

The British Association of Play Therapists Limited

Detailed income & expenditure account for the for the year ended 30 September 2020

This schedule does not form part of the statutory accounts

	30/09/2020		30/09/2019	
	£	£	£	£
INCOME				
Membership and conference fees		91,785		88,094
Advertising income		1,000		900
Publications/information packs		1,309		1,644
Royalties received		987		-
Gift Aid		9,504		9,228
Donations received		1,000		-
Interest receivable		131		119
Miscellaneous income		200		-
		105,916		99,985
EXPENDITURE				
Conference costs	13,161		26,307	
Cost of publication sales	7,866		-	
Membership card costs	500		-	
Development costs	-		4,115	
Rent/Room hire	7,064		6,961	
Insurance	828		787	
PSA fee	10,285		10,033	
General membership subscriptions	542		683	
Travel expenses	1,638		5,067	
Printing, postage and stationery	462		7,040	
Telephone	572		474	
Software licences and IT expenses	1,438		-	
Wages and salaries (administrator costs)	19,419		14,877	
Training and welfare	363		529	
Loss from fraud	8,485		-	
Sundry expenses	48		-	
Bank charges	1,053		1,192	
Accountancy charges	1,872		2,412	
Website costs	2,562		472	
Depreciation	23		8	
		78,181		80,957
NET (OUTGOING)/INCOMING RESOURCES FOR THE PERIOD				
		27,735		19,028
OTHER RECOGNISED GAINS AND LOSSES				
Investment gains/(losses)		-		-
NET INCOMING RESOURCES FOR THE PERIOD RETAINED				
		27,735		19,028
Balance brought forward		96,088		77,060
BALANCE CARRIED FORWARD				
		£ 123,823		£ 96,088