

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

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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

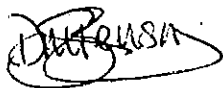
New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate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



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).

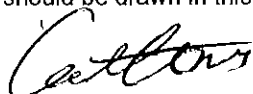
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 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.

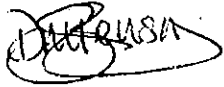
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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
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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

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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

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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 At 30 September 2022:

(Continued)

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.