

FAIRPLAY

England & Wales · Charity number 1128629

Details

Status	Registered
Legal form	Charitable company
Company number	06826731
Registered	2009-03-18
Register	View on the Charity Commission register

Contact

Address	Fairplay Alexandra Road West Chesterfield S40 1NP
Phone	01246203963
Email	office@fair-play.co.uk
Website	www.fair-play.co.uk

Activities

Objects: A. TO PROVIDE THE NECESSARY FACILITIES FOR THE CARE, RECREATION AND EDUCATION OF CHILDREN AND YOUNG PEOPLE WITH SPECIAL NEEDS AND THEIR CARERS AND SIBLINGS.B. TO DEVELOP MEDIATION AND ADVOCACY SERVICES FOR SUCH PERSONS WHO ARE IN NEED OF THEM.C.0001 TO PROMOTE FOR THE BENEFIT OF THE INHABITANTS OF CHESTERFIELD AND THE SURROUNDING AREA, THE PROVISION OF FACILITIES FOR EDUCATION AND RECREATION, OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES, BY REASON OF THEIR YOUTH, AGE, INFIRMITY OR DISABLEMENT, FINANCIAL HARDSHIP OR SOCIAL AND ECONOMIC CIRCUMSTANCES, OR FOR THE PUBLIC AT LARGE IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITION OF LIFE OF THE SAID INHABITANTS.

Activities: To provide the necessary facilities for the care recreation and education of children and young people with special needs and their carers and siblings.To develop mediation and advocacy services for such persons who are in need of them.To promote the benefit of the inhabitants of Chesterfield and surrounding area the provision of facilities for the education and recreation or other leisure time

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Derbyshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,969,577	£1,735,613	£2,600,883	83
2024-03-31	£1,687,152	£1,600,818	£2,366,919	78
2023-03-31	£1,467,349	£1,326,164	£2,280,585	67
2022-03-31	£1,254,558	£1,219,498	£2,139,400	62
2021-03-31	£881,464	£883,328	£2,135,523	47

Trustees

Name	Role	Appointed
ANGELA SHEPHERD	Chair	
AARON PAUK		
ANGELA CROSSLEY-HOLLAND		
Alison Lesley Gregory		2016-10-14
Andrew James Newton		2023-09-26
Dawn Hawkins		2016-10-14
Esther Leigh Edwards		2025-10-28
Helen Elizabeth Timmins		2026-03-24
Jean Shepherd		2017-10-13
Martin Goacher		2017-10-13
Mary Bond		2019-12-15
Sharon Davis		2022-06-28

FAIRPLAY

England & Wales - Charity number 1128629

Accounts

Company registration number: 06826731

Charity registration number: 1128629

Fairplay

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

MCABA Limited t/a Mitchells
Chartered Accountants and Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay

Contents

Trustees Annual Report (incorporating the Directors' Report)	1 to 9
Independent Auditor's report to the members	10 to 13
Statement of Financial Activities	14 to 15
Statement of Financial Position	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 to 30

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Trustees

Angela Shepherd, Chair

Angela Crossley-Holland, Vice Chair

Aaron Pauk, Treasurer

Dawn Hawkins

Jean Shepherd

Andrew Newton

Alison Gregory

Andrew Bell

Mary Bond

Sharon Davis

Martin Goacher

Melissa Mercuri (Resigned 8 September 2025)

Esther Edwards (Appointed 28 October 2025)

Secretary

Dawn Hawkins

Senior Management Team

Heather Fawbert, CEO

Charity Registration Number

1128629

Company Registration Number

06826731

Registered Office

Fairplay
Alexandra Road West
CHESTERFIELD
S40 1NP

Auditor

MCABA Limited t/a Mitchells
Chartered Accountants and Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

Structure, governance and management

a. Constitution

The organisation is a company limited by guarantee and was incorporated on 23 February 2009 and gained charitable status on 18 March 2009. The charity is governed by its Memorandum and Articles of Association. There have been no amendments since incorporation.

b. Methods of appointment or election of trustees

The trustees are voted onto the committee at each annual general meeting. Each year a third of the board of trustees must retire using a yearly rotation of the longest serving members. They may then be re-elected. The total number of places on the committee is twelve. All Fairplay members are eligible to vote either as an individual or organisation. The trustees meet every six to eight weeks and have overall responsibility for the organisation's systems, procedures and controls, financial or otherwise.

c. Policies adopted for the induction and training of trustees

The directors seek to maintain a suitable balance of skills and interests among those serving on the board and may, recruit or co-opt new members if a retirement call or a skill shortfall requires action. Subject to the maximum number allowed, new directors receive online training and a face-to-face induction meeting with the Chief Executive.

d. Organisational structure and decision making

1. The charity and its property shall be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee shall be trustees of the charity and in the constitution are together called "the trustees".

2. The trustees will consist of no more than twelve voting members in total.

3. The trustees shall meet at least every eight weeks.

4. The organisation is managed by the Chief Executive who has overall responsibility for the smooth running of Fairplay. A management report covering both strategic and operational issues is submitted to the trustees at the board meeting.

The Chief Executive takes responsibility for monitoring and evaluating contracts and projects as well as responsibility for risk assessments and health and safety.

Fairplay's Senior Finance Officer takes overall responsibility for the day-to-day accounting and payroll for the organisation. The Senior Finance Officer and Treasurer prepare the annual budgets and financial reports for the trustee/board meetings and the annual general meeting.

e. Staff team and volunteers

The core staff are contracted with 6 full-time (37 hours) employees and 12 part-time (ranging from 10 hours to 34 hours per week).

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

Non-core staff contracts range from 6 hours to full-time.

Sessional workers are effectively on zero-hours contracts and work from 3 hours per week upwards.

80 staff were employed at 31 March 2025.

The working week is very flexible due to the organisation's activities with many staff working evenings and weekends.

Fairplay provides services from a purpose-built centre in Chesterfield and welcomes members living in the Chesterfield, Bolsover, North East Derbyshire, High Peak and Derbyshire Dales.

The core staff team are based in the organisation's purpose-built centre and the adjacent DCAS Centre which is leased from Derbyshire County Council.

Fairplay strives to provide good quality facilities and activities for families with the support of well-trained staff and volunteers. When a referral is made, a membership form is completed to determine the needs of each child and how best they can be supported. Families are invited to visit the centre to see the excellent facilities and meet with the coordinator.

During 2024/25 Fairplay trained and supported 24 volunteers. Fairplay aims to make volunteering a positive and rewarding experience.

f. Pay policy for key management personnel

Fairplay uses grading tables with grades 0-7 for contracted staff. Management grades are 1-8. This grading system was used by the NHS who initially operated Fairplay's payroll with adjustments to the grading tables only when the board agree to a cost of living pay rise.

Objectives and activities

a. Policies and objectives

The objectives of the charity are: -

1. To provide the necessary facilities for the care, recreation and education of children and young people with special needs and their careers and siblings.
2. To develop mediation and advocacy services for such persons who are in need of them.
3. To promote for the benefit of the inhabitants of Chesterfield and the surrounding area, the provision of facilities for the education and recreation, or other leisure time occupation of individuals who have need of such facilities, by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

The activities and services that Fairplay provide in North Derbyshire are as follows:

1. Holiday play schemes for children aged 5-12 years
2. Groups for young people aged 12-30 years
3. Holiday activity days for young people aged 12-30 years
4. Parent support groups/opportunities
5. Home based support service for children with life-limiting conditions
6. Family trips
7. Under 5's Group
8. Independent Living Group 18-30 years, consisting of Scart, Moving Forward & Enterprise
9. Short breaks at Lea Green Learning and Development Centre in Matlock
10. Independent Living Group plus
11. 1:1 Care
12. Overnight Support for children and young persons with complex needs
13. Derbyshire Information, Advice and Support Service Management Group
14. Employment support opportunities in the community
15. Siblings group
16. Neurodivergent Support Hubs

When young people reach the age of 25, they will be fully supported to find and access suitable services once they leave Fairplay.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

Achievements and performance

a. Review of activities

During the year Fairplay has worked with approximately 300 families who live in North Derbyshire and surrounding areas. The membership consists of children and young people aged 0 to 30 years (dependent on circumstances). Fairplay also works with volunteers aged 14 plus who are recruited from local secondary schools and colleges. They are offered initial volunteer training, which is backed up with additional training when available. Each family pays a yearly membership of £27 to help cover the cost of initial set-up and renewing records of existing members. Renewing the membership on a yearly basis allows the organisation to renew its data base and to ensure mailings are only sent to families who still require the service.

Fairplay is proud to work in partnership with many organisations. Currently the chief executive is involved with MyPlace Network. This further enables Fairplay to be prominent in raising awareness of children and young people with disabilities at a national level. For many years Fairplay has worked closely with the local community through its work in schools and colleges and its links with the local voluntary sector.

Our services are usually split into age groups starting with family support and pre-school activities for the under 5's and play schemes for 5-12-year-olds. After the age of 12 there are a variety of projects for young people including youth clubs, girls' night and Saturday Social. For young people aged 18-30 years there is the Independent Living Project that meets weekdays using the DCAS Centre (adjacent to the main Fairplay building) as a base to go off and do many exciting activities. The Independent Living Group Plus offers support to young people with complex health care needs.

Fairplay brings lots of children and young people together and enables them to take part in a wide variety of activities alongside their friends and peers. A safe supportive environment is created where young people can try out many exciting activities designed to increase confidence and self-esteem.

Young People's Group

The Young People's Group is for young people aged 12-30 years (although new members aged 25 or over are not accepted, existing members can remain in the group until they reach the age of 30). The groups remain very popular with an ever-increasing membership. The activities that have been made available to the young people are:

- Girls' night (aged 12-30 years)
- Inters club (12-18 years)
- Chesterfield Youth Club (18-30 years)
- Youth Activity Days in school holidays (18-30 years)
- Saturday Social Club (12-30 years)
- Friday Night Social (12-30 years)

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

Children's Schemes

All schemes for children aged 5-12 years, including holiday play schemes and Saturday Club are well attended with an emphasis on getting active and trips out to a variety of places. Young people aged 12-25/30 years are invited to join the youth groups at the Fairplay Centre.

Lea Green Learning and Development Centre

Weekend trips to Lea Green provide young people with the opportunity to spend time in a different environment, away from home.

Home Based Support and Continuing Care

Fairplay, in conjunction with the Clinical Commissioning Groups and Chesterfield Royal Hospital NHS Foundation Trust, provides a Home Based Support Service for children and young people with complex health needs. This support is offered to the family in the house or out in the community. Support is also offered for those children overnight at the fully equipped Fairplay Centre.

The Home Based Support Service also provides its members with the opportunity to meet all together once a month at the Fairplay Centre. In all, 10 children and young people currently receive support from this service.

Fairplay has been able to offer the siblings of Home Based Support children the opportunity to take part in trips out throughout the year. The group have enjoyed many trips and also took part in a camping residential.

Parent Support Groups

Throughout 2024/25 Fairplay continued providing information and support to families on a wide variety of subjects that matter to them. Fairplay also provides networking opportunities for parents and professionals

Fundraising

Fairplay holds a number of fundraising events throughout the year. These consist of physical challenges, 30K in a day and music events.

Financial review

a. Results for the year

Total income for the year ended 31 March 2025 was £1,969,577 (2024: £1,687,152) and total expenditure was £1,735,613 (2024: £1,600,818), resulting in a surplus of £233,964 (2024: £86,334).

The total of unrestricted reserves as at 31 March 2025 is £2,592,448 (2024: £2,355,521) and the total of restricted reserves at that date is £8,435 (2024: £11,398).

Free reserves as at 31 March 2025 (after deducting the net book value of tangible fixed assets) were £1,111,641 (2024: £938,873).

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

b. Principal funding

Funding secured for the year ended 31 March 2025:

- * NHS North Derbyshire CCG - primarily Young People's Group and Home-Based Support funding;
- * NHS and Derbyshire Autism Services - Neurodiverse Hub;
- * Children in Need;
- * Fee income.
- * Income from donations and fundraising events

c. Reserves policy

The trustees' policy is to hold reserves equal to six months running costs plus provision for potential redundancy costs in the event of closure, which at 31 March 2025 are considered to amount to £1,119,736 (2024: £947,712). In the current funding environment, the trustees consider it prudent to aim to hold reserves at this level to enable Fairplay to continue to offer its services for at least six months following any unforeseen loss of funding or disaster. At 31 March 2025 free reserves were marginally below this level. The trustees will continue to seek to maintain a level of free reserves in future periods that will ensure that the reserves policy continues to be successfully met.

d. Going concern

After making appropriate enquiries and preparing financial forecasts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

e. Principal risks and uncertainties

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established which is regularly updated. Appropriate systems or procedures have been established to mitigate the risks the charity faces. Fairplay is inspected by the Care Quality Commission, thereby providing additional assurance that our services are well maintained and meet required standards. Our CQC rating during this accounting period was 'good'.

Independent advice has been outsourced for pensions to minimise the risk of claims against the organisation. Insurance cover is reviewed on a yearly basis and cover extended where needed.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

Plans for future periods

Fairplay plans to continue to offer all of its current services. The overnight weekend provision is continuing on a monthly basis at Lea Green Learning and Development Centre.

Other future developments include:

- * Expanding the training opportunities for office staff;
- * Creating new resources for use in training and for parents and volunteers;
- * Development of new income streams for example selling training;
- * Increase the services of the Independent Living Group Plus;
- * Strengthen links with national organisations i.e. UK Youth;
- * Strengthen links with local businesses;
- * Information on fundraising practices.
- * Develop the Neurodiverse Hub

Fairplay has a current fundraising policy and a copy is available from the registered office. Fairplay do not engage in door-to-door fundraising. Members of the public are not approached but are invited to donate via signage for each event. There have been no complaints received regarding Fairplay's fundraising activities or practices during the year. Fundraisers external to Fairplay receive an acknowledgement and receipt for money raised.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * observe the methods and principles in the applicable Charities SORP;
- * make judgments and accounting 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.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) - continued

Year ended 31 March 2025

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- * so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- * they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by:

Aaron Pauk
Trustee/Treasurer

Angela Shepherd
Trustee/Chair

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay

Year ended 31 March 2025

Opinion

We have audited the financial statements of Fairplay (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay - continued

Year ended 31 March 2025

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay - continued

Year ended 31 March 2025

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities SORP (FRS 102) issued in October 2019, the Companies Act 2006, the Charities Act 2011, UK corporate taxation law, employment law and health and safety legislation.
- We obtained an understanding of how the charity is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review and inquiry into legal fees incurred in the year.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay - continued

Year ended 31 March 2025

- Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
- Assessing the extent of compliance with the relevant laws and regulations governing the charity and the sector it operates within. This included a review of any potential breaches during and since the year end; and
- Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew McDaid, BFP FCA (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants and Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date:

Fairplay

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	114,641	-	114,641	29,613
Charitable activities	3	1,667,042	147,757	1,814,799	1,629,584
Other trading activities	4	16,086	-	16,086	26,561
Investment income	5	24,051	-	24,051	1,394
Total income		<u>1,821,820</u>	<u>147,757</u>	<u>1,969,577</u>	<u>1,687,152</u>
Expenditure on:					
Raising funds	6	(5,580)	-	(5,580)	(4,038)
Charitable activities	7	(1,585,589)	(144,444)	(1,730,033)	(1,596,780)
Total expenditure		<u>(1,591,169)</u>	<u>(144,444)</u>	<u>(1,735,613)</u>	<u>(1,600,818)</u>
Net income		230,651	3,313	233,964	86,334
Transfers between funds		6,276	(6,276)	-	-
Net movement in funds		236,927	(2,963)	233,964	86,334
Reconciliation of funds					
Total funds brought forward		<u>2,355,521</u>	<u>11,398</u>	<u>2,366,919</u>	<u>2,280,585</u>
Total funds carried forward	18	<u>2,592,448</u>	<u>8,435</u>	<u>2,600,883</u>	<u>2,366,919</u>

The statement of financial activities includes all gains and losses recognised in the year.

All of the charity's activities derive from continuing operations during the above two periods.

Fairplay

(Registration number: 06826731) Statement of Financial Position as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	1,480,807	1,416,648
Current assets			
Stocks	13	130	928
Debtors	14	126,826	173,006
Cash at bank and in hand	15	1,112,464	875,123
		<u>1,239,420</u>	<u>1,049,057</u>
Creditors: Amounts falling due within one year	16	<u>(119,344)</u>	<u>(98,786)</u>
Net current assets		<u>1,120,076</u>	<u>950,271</u>
Net assets		<u>2,600,883</u>	<u>2,366,919</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	8,435	11,398
Unrestricted income funds			
Unrestricted funds		<u>2,592,448</u>	<u>2,355,521</u>
Total funds	18	<u>2,600,883</u>	<u>2,366,919</u>

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

These financial statements were approved by the trustees, and authorised for issue on
and signed on their behalf by:

.....
Aaron Pauk
Trustee, Treasurer

.....
Angela Shepherd
Trustee, Chair

The notes on pages 17 to 29 form an integral part of these financial statements.

Fairplay

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		233,964	86,334
Adjustments to cash flows from non-cash items			
Depreciation		32,699	25,714
Loss on disposal of tangible fixed assets		1	2
Investment income		(24,051)	(1,394)
		242,613	110,656
Working capital adjustments			
Decrease in stocks		798	182
Decrease/(increase) in debtors		48,825	(19,966)
Increase/(decrease) in creditors		20,248	(47,707)
Increase in deferred income		310	18,753
		312,794	61,918
Cash flows from investing activities			
Interest receivable and similar income		21,406	1,394
Purchase of tangible fixed assets		(96,859)	(9,704)
		(75,453)	(8,310)
Net cash flows from investing activities		(75,453)	(8,310)
Net increase in cash and cash equivalents		237,341	53,608
Cash and cash equivalents at 1 April		875,123	821,515
Cash and cash equivalents at 31 March		1,112,464	875,123
Reconciliation of net cash flow to movement in net funds			
Increase in cash		237,341	53,608
Net funds at 1 April 2024		875,123	821,515
Net funds at 31 March 2025		1,112,464	875,123

All of the cash flows are derived from continuing operations during the above two periods.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025

1.1 General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Road West, Chesterfield, Derbyshire, S40 1NP.

1.2 Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

1.3 Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared and presented in sterling, which is the functional currency of the charity.

The charity meets the definition of a public benefit company under FRS 102.

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence, the Trustees have prepared the financial statements on the going concern basis.

Judgements and key sources of estimation uncertainty

Critical accounting estimates and assumptions:

In the process of applying the charity's accounting policies, the trustees are required to make certain estimates, judgements and assumptions that they believe are reasonable based upon the information available. These estimates and assumptions affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods presented.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be relevant to the company.

Actual results may differ from the estimates, the effect of which is recognised in the period in which the facts that give rise to the revision become known.

The estimate and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Leases

Determining whether leases entered into by the company as a lessee are operating or finance leases requires judgement. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee based on the evaluation of the terms and conditions of the arrangements on a lease by lease basis.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees to further any of the charity's purposes and have not been designated for other purposes.

Restricted funds are funds which have been subjected to restrictions on their expenditure as imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such restricted funds are charged against the specific fund.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations is recognised when the donation is received. All voluntary income, including general donations, associated Gift Aid, and legacies are presented as income from donations and legacies.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions. A grant is presented as income from charitable activities if it is a payment to secure the provision of specific goods or services, such as a service level agreement with a local authority.
- Fee income in respect of services provided to service users are recognised in line with the delivery of the underlying services.
- Income from the sale of merchandise is recognised at the point of sale.
- Income from donated facilities and services are recognised in the accounts when received at a value which is the amount that the charity would have been willing to pay to obtain the service or facility of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.
- Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to projects. Gifts donated for resale are included as income when they are sold.
- Income from fundraising events is recognised upon receipt of the proceeds of the event.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the underlying lease.

Tangible assets

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recorded at cost, which includes all costs incurred to bring the asset into its intended working condition or location, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the extent of the underlying lease
Fixtures and fittings	-	33% straight line
Motor vehicles	-	20% straight line
Office equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and other costs incurred in bringing the stock into its present location and condition.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of financial activities.

Defined contribution plans

The charity operates a defined contribution pension scheme and the pension charge in the financial statements represents the amounts payable by the charity in respect of the financial period.

1.4 Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

2 Income from donations and legacies

	Unrestricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	18,488	18,488	-
Donations from individuals	20,064	20,064	18,805
Gift aid reclaimed	1,226	1,226	-
Grants, including capital grants;			
Government grants	10,809	10,809	10,808
Grants from other charities	3,000	3,000	-
Other income from donations and legacies	61,054	61,054	-
	<hr/>	<hr/>	<hr/>
	114,641	114,641	29,613

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	147,757	147,757	120,576
Fees	1,659,411	-	1,659,411	1,485,921
Sundry income	7,631	-	7,631	23,087
	1,667,042	147,757	1,814,799	1,629,584

4 Income from other trading activities

	Unrestricted funds £	Total funds £	Total 2024 £
Trading income;			
Sales of goods and services	1,550	1,550	1,689
Local fundraising and street collection income	14,536	14,536	24,872
	16,086	16,086	26,561

5 Investment income

	Unrestricted funds £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	24,051	24,051	1,394

6 Expenditure on raising funds

Cost of generating donations and legacies

	Unrestricted funds £	Total 2025 £	Total 2024 £
Other direct costs of generating voluntary income	5,580	5,580	4,038
Note			

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

7 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Care, recreation & education (CRE)	1,413,558	130,572	1,544,130	1,387,341
Support costs - premises	93,359	2,535	95,894	128,068
Support costs - Comms & IT	17,232	4,311	21,543	23,846
Support costs - Office	42,632	4,945	47,577	35,255
Support costs - Governance	18,808	2,081	20,889	22,270
	172,031	13,872	185,903	209,439
	1,585,589	144,444	1,730,033	1,596,780

8 Net incoming/outgoing resources

Net incoming resources for the year are stated after charging/(crediting):

	2025 £	2024 £
Audit fees	10,200	9,900
Depreciation of fixed assets	32,390	25,714

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	1,185,034	1,070,345
Social security costs	71,239	52,221
Pension costs	66,373	62,351
	1,322,646	1,184,917

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	83	78

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

9 Staff costs (continued)

54 (2024 - 50) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £66,373 (2024 - £62,351).

The number of employees whose emoluments fell within the following bands was:

	2025	2024
	No	No
£60,001 - £70,000	1	-

The total employee benefits of the key management personnel of the charity were £108,347 (2024 - £102,098).

10 Taxation

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

11 Trustees remuneration and expenses

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

12 Tangible fixed assets

	Long Leasehold Property £	Equipment £	Motor vehicles £	Fixtures & fittings £	Total £
Cost					
At 1 April 2024	1,651,776	131,090	37,400	9,975	1,830,241
Additions	-	12,259	84,600	-	96,859
Disposals	-	(685)	-	-	(685)
At 31 March 2025	1,651,776	142,664	122,000	9,975	1,926,415
Depreciation					
At 1 April 2024	246,717	120,878	36,950	9,048	413,593
Charge for the year	16,685	7,599	7,499	916	32,699
Eliminated on disposals	-	(684)	-	-	(684)
At 31 March 2025	263,402	127,793	44,449	9,964	445,608
Net book value					
At 31 March 2025	1,388,374	14,871	77,551	11	1,480,807
At 31 March 2024	1,405,059	10,586	450	553	1,416,648

Included within the net book value of land and buildings above is £Nil (2024 - £Nil) in respect of freehold land and buildings and £1,388,374 (2024 - £1,405,059) in respect of leaseholds.

13 Stock

	2025 £	2024 £
Stocks	130	928

14 Debtors

	2025 £	2024 £
Trade debtors	85,178	135,834
Prepayments	14,350	13,603
Accrued income	3,871	-
Other debtors	23,427	23,569
	126,826	173,006

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

15 Cash and cash equivalents

	2025	2024
	£	£
Cash on hand	53	127
Cash at bank	1,112,411	874,996
	<u>1,112,464</u>	<u>875,123</u>

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1,056	3,735
Accruals	99,225	76,298
Deferred income	19,063	18,753
	<u>119,344</u>	<u>98,786</u>

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Within one year	16,030	19,026
Between one and five years	62,661	63,929
After more than five years	1,151,436	1,166,198
	<u>1,230,127</u>	<u>1,249,153</u>

During the pre-comparative period amendments were made to an existing lease to reflect full usage of a building by the charity which had previously been sub-leased back to its owners. The lease in question has 83 years to run at the financial year-end. Accounting disclosures in these financial statements reflect the continued treatment of this lease as an operating lease, in light of inherent uncertainties involved in assessing future rental payments and the net present value of future minimum financial commitments under the lease for the purposes of determining whether the lease would qualify as a finance lease. This approach has been taken to ensure that the financial statements show a true and fair view and do not give a misleading representation of the financial position of the charity.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General fund	2,355,521	1,809,693	(1,590,951)	6,276	2,580,539
<i>Designated</i>					
MyPlace Youth Conferences	-	12,127	(218)	-	11,909
Total unrestricted funds	2,355,521	1,821,820	(1,591,169)	6,276	2,592,448
Restricted funds					
High Peak	2,647	12,743	(14,213)	-	1,177
Young Persons' Group	5,872	17,636	(16,468)	(600)	6,440
Super Siblings' Group	232	-	-	(232)	-
The Clothworkers Foundation	2,388	-	(2,388)	-	-
Jubilee Art	259	-	(259)	-	-
Children in Need 2021	-	5,054	(4,706)	(348)	-
DVA Counselling	-	1,750	(1,750)	-	-
Music Equipment Fund (EVA)	-	2,500	(2,572)	72	-
Home Based Support	-	61,346	(57,360)	(3,168)	818
National Lottery Community Fund	-	937	(937)	-	-
The Hub	-	45,791	(43,791)	(2,000)	-
Total restricted funds	11,398	147,757	(144,444)	(6,276)	8,435
Total funds	2,366,919	1,969,577	(1,735,613)	-	2,600,883

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 – continued

18 Funds (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	2,264,081	1,566,576	(1,474,294)	(842)	2,355,521
Restricted					
High Peak	2,653	12,744	(12,750)	-	2,647
Young Persons' Group	8,941	17,116	(20,185)	-	5,872
Super Siblings' Group	232	-	-	-	232
The Clothworkers Foundation	4,179	-	(1,791)	-	2,388
Jubilee Art	499	-	(240)	-	259
Children in Need 2021	-	9,351	(9,351)	-	-
DVA Counselling	-	350	(350)	-	-
Home Based Support	-	59,471	(60,513)	1,042	-
The Hub	-	17,184	(17,184)	-	-
CBC Community Grant	-	3,360	(3,360)	-	-
DVA Health & Wellbeing	-	1,000	(800)	(200)	-
Total restricted funds	<u>16,504</u>	<u>120,576</u>	<u>(126,524)</u>	<u>842</u>	<u>11,398</u>
Total funds	<u>2,280,585</u>	<u>1,687,152</u>	<u>(1,600,818)</u>	<u>-</u>	<u>2,366,919</u>

The specific purposes for which the funds are to be applied are as follows:

High Peak: To provide holiday play schemes in High Peak.

Young Persons Group: To provide a Chesterfield Youth Club and holiday activity days.

Super Siblings Group - To fund support for the siblings of service users.

The Clothworkers Foundation - To provide funding to furnish a Wellness Room.

Foundation Derbyshire Jubilee Art - To fund the creation of artwork for the Platinum Jubilee.

Children in Need 2021 - To provide funding for Inters, Girls Night and Youth Forum sessions.

Derbyshire Voluntary Action Counselling – To provide a counselling service to families

Music Equipment Fund (EVA) – To fund the provision of musical instruments for activity groups.

Home Based Support: To provide the Home Based Support Group the opportunity to take part in activity days throughout the year.

National Lottery Community Fund Volunteers - To fund the recruitment of new volunteers.

Chesterfield Borough Council Community Grant – To provide volunteer opportunities for young people with learning disabilities

Derbyshire Voluntary Action Health and Wellbeing – To fund activities to support a Health and Wellness day

Derbyshire Autism Services (The Hub) – To fund the delivery of the Middle Area Neurodiverse Children's Hubs

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

18 Funds (continued)

Transfers between funds

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

19 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	2025 Total funds £
Tangible fixed assets	1,480,807	-	1,480,807
Current assets	1,230,985	8,435	1,239,420
Current liabilities	(119,344)	-	(119,344)
Total net assets	2,592,448	8,435	2,600,883

	Unrestricted Funds £	Restricted Funds £	2024 Total funds £
Tangible fixed assets	1,414,001	2,647	1,416,648
Current assets	1,028,808	20,249	1,049,057
Current liabilities	(87,288)	(11,498)	(98,786)
Total net assets	2,355,521	11,398	2,366,919

20 Third party funds

In the comparative period the company received funds of £12,127 from MyPlace Network Limited and agreed to hold those funds as agent for that company. As these funds were not within the control of Fairplay, they were not recognised as an asset in the comparative financial statements. In the year under review MyPlace Network Limited was dissolved and the funds became within the control of Fairplay. The related funds were designated by the trustees to be used for their original purpose, for the facilitation of youth conferences and related activities.

Fairplay

Notes to the Financial Statements for the Year Ended 31 March 2025 - continued

21 Related party transactions

The following payments were made to members of trustees' or the senior management team's close family members:

Lauren Boden - Team Member sessional £4,903 (2024: £4,140)

Elaine Pauk - Children's Co-ordinator £12,343 (2024: £11,698)

Dione Shore - Team Member sessional £Nil (2024: £4,072)

The charity entered into transactions with MyPlace Network Limited, a company in which the Chief Executive was a director. The charity charged MyPlace Network Limited £Nil (2024: £5,043) in respect of services provided by the Chief Executive. No amounts were owed to the charity by MyPlace Network Limited at either the comparative year-end or upon that company's dissolution in July 2024.

During the year property maintenance services were provided to the charity to the value of £14,388 (2024: £23,314) by the partner of the Chief Executive. At 31 March 2025, an amount of £Nil (2024: £1,095) was owed by the charity to the partner of the Chief Executive.

No trustee or other person related to committee members had any personal interest in any contract or transaction entered into by the charity during the current or comparative year. Children of committee members use the centre on the same terms and conditions as other users.

FAIRPLAY

England & Wales - Charity number 1128629

Accounts

COMPANY REGISTRATION NUMBER: 06826731
CHARITY REGISTRATION NUMBER: 1128629

Fairplay
Company Limited by Guarantee
Financial Statements
31 March 2024

MCABA Limited t/a Mitchells
Chartered accountants & statutory auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	10
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Statement of cash flows	16
Notes to the financial statements	17

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Fairplay
Charity registration number	1128629
Company registration number	06826731
Principal office and registered office	Alexandra Road West Chesterfield Derbyshire S40 1NP
The trustees	Peter Barr (Resigned 28 April 2023) Aaron Pauk Treasurer Mary Bond Angela Crossley-Holland Vice-Chair Martin Goacher Alison Gregory Dawn Hawkins Angela Shepherd Chair Jean Shepherd Sharon Davis Melissa Mercuri Andrew Bell (Appointed 26 September 2023) Andrew Newton (Appointed 26 September 2023)
Chief executive officer	Heather Fawbert
Company secretary	Dawn Hawkins
Auditor	MCABA Limited t/a Mitchells Chartered Accountants & Statutory Auditor 91-97 Saltergate Chesterfield Derbyshire S40 1LA
Bankers	Unity Trust Bank Plc 4 Brindley Place Birmingham B1 2JB

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

a. Constitution

The organisation is a company limited by guarantee and was incorporated on 23 February 2009 and gained charitable status on 18 March 2009. The charity is governed by its Memorandum and Articles of Association. There have been no amendments since incorporation.

b. Methods of appointment or election of trustees

The trustees are voted onto the committee at each annual general meeting. Each year a third of the board of trustees must retire using a yearly rotation of the longest serving members. They may then be re-elected. The total number of places on the committee is twelve. All Fairplay members are eligible to vote either as an individual or organisation. The trustees meet every six to eight weeks and have overall responsibility for the organisation's systems, procedures and controls, financial or otherwise.

c. Policies adopted for the induction and training of trustees

The directors seek to maintain a suitable balance of skills and interests among those serving on the board and may, recruit or co-opt new members if a retirement call or a skill shortfall requires action. Subject to the maximum number allowed, new directors receive online training and a face-to-face induction meeting with the Chief Executive.

d. Organisational structure and decision making

1. The charity and its property shall be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee shall be trustees of the charity and in the constitution are together called "the trustees".
2. The trustees will consist of no more than twelve voting members in total.
3. The trustees shall meet at least every eight weeks.
4. The organisation is managed by the Chief Executive who has overall responsibility for the smooth running of Fairplay. A management report covering both strategic and operational issues is submitted to the trustees at the board meeting.

The Chief Executive takes responsibility for monitoring and evaluating contracts and projects as well as responsibility for risk assessments and health and safety.

Fairplay's Senior Finance Officer takes overall responsibility for the day-to-day accounting and payroll for the organisation. The Senior Finance Officer and Treasurer prepare the annual budgets and financial reports for the trustee/board meetings and the annual general meeting.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management *(continued)*

e. Staff team and volunteers

The core staff are contracted with 6 full-time (37 hours) employees and 11 ranging from 10 hours to 34 hours per week.

Non-core staff contracts range from 6 hours to full-time.

Sessional workers are effectively on zero-hours contracts and work from 3 hours per week upwards.

78 staff were employed at 31 March 2024.

The working week is very flexible due to the organisation's activities with many staff working evenings and weekends.

Fairplay provides services from a purpose-built centre in Chesterfield and welcomes members living in the Chesterfield, Bolsover, North East Derbyshire, High Peak and Derbyshire Dales.

The core staff team are based in the organisation's purpose-built centre and the adjacent DCAS Centre which is leased from Derbyshire County Council.

Fairplay strives to provide good quality facilities and activities for families with the support of well-trained staff and volunteers. When a referral is made, a membership form is completed to determine the needs of each child and how best they can be supported. Families are invited to visit the centre to see the excellent facilities and meet with the coordinator.

During 2023/24 Fairplay trained and supported 27 volunteers. Fairplay aims to make volunteering a positive and rewarding experience.

f. Pay policy for key management personnel

Fairplay uses grading tables with grades 0-7 for contracted staff. Management grades are 1-8. This grading system was used by the NHS who initially operated Fairplay's payroll with adjustments to the grading tables only when the board agree to a cost of living pay rise.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

a. Policies and objectives

The objectives of the charity are: -

1. To provide the necessary facilities for the care, recreation and education of children and young people with special needs and their careers and siblings.
2. To develop mediation and advocacy services for such persons who are in need of them.
3. To promote for the benefit of the inhabitants of Chesterfield and the surrounding area, the provision of facilities for the education and recreation, or other leisure time occupation of individuals who have need of such facilities, by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The activities and services that Fairplay provide in North Derbyshire are as follows:

1. Holiday play schemes for children aged 5-12 years
2. Groups for young people aged 12-30 years
3. Holiday activity days for young people aged 12-30 years
4. Parent support groups/opportunities
5. Home based support service for children with life-limiting conditions
6. Family trips
7. Under 5's Group
8. Independent Living Group 18-30 years, consisting of Scart, Moving Forward & Enterprise
9. Short breaks at Lea Green Learning and Development Centre in Matlock
10. Independent Living Group plus
11. 1:1 Care
12. Overnight Support for children and young persons with complex needs
13. Derbyshire Information, Advice and Support Service Management Group
14. Employment support in the Fairplay Gift Emporium
15. Siblings group
16. Neurodiverse Support Hubs

When young people reach the age of 24, they will be fully supported to find and access suitable services once they leave Fairplay.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

a. Review of activities

During the year Fairplay has worked with approximately 300 families who live in North Derbyshire and surrounding areas. The membership consists of children and young people aged 0 to 30 years (dependent on circumstances). Fairplay also works with volunteers aged 14 plus who are recruited from local secondary schools and colleges. They are offered initial volunteer training, which is backed up with additional training when available. Each family pays a yearly membership of £24 to help cover the cost of initial set-up and renewing records of existing members. Renewing the membership on a yearly basis allows the organisation to renew its data base and to ensure mailings are only sent to families who still require the service.

Fairplay is proud to work in partnership with many organisations. Currently the chief executive is involved with MyPlace Network. This further enables Fairplay to be prominent in raising awareness of children and young people with disabilities at a national level. For many years Fairplay has worked closely with the local community through its work in schools and colleges and its links with the local voluntary sector.

Our services are usually split into age groups starting with family support and pre-school activities for the under 5's and play schemes for 5-12-year-olds. After the age of 12 there are a variety of projects for young people including youth clubs, girls' night and Saturday Social. For young people aged 18-30 years there is the Independent Living Project that meets weekdays using the DCAS Centre (adjacent to the main Fairplay building) as a base to go off and do many exciting activities. The Independent Living Group Plus offers support to young people with complex health care needs.

Fairplay brings lots of children and young people together and enables them to take part in a wide variety of activities alongside their friends and peers. A safe supportive environment is created where young people can try out many exciting activities designed to increase confidence and self-esteem.

Young People's Group

The Young People's Group is for young people aged 12-30 years (although new members aged 25 or over are not accepted, existing members can remain in the group until they reach the age of 30). The groups remain very popular with an ever-increasing membership. The activities that have been made available to the young people are:

- Girls' night
- Inters club (aged 12-16 years)
- Chesterfield Youth Club
- Saturday Social Club

Children's Schemes

All schemes for children aged 5-12 years, including holiday play schemes and Saturday Club are well attended with an emphasis on getting active and trips out to a variety of places. Young people aged 12-25/30 years are invited to join the youth groups at the Fairplay Centre.

Lea Green Learning and Development Centre

Weekend trips to Lea Green provide young people with the opportunity to spend time in a different environment, away from home.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

Home Based Support and Continuing Care

Fairplay, in conjunction with the Clinical Commissioning Groups and Chesterfield Royal Hospital NHS Foundation Trust, provides a Home Based Support Service for children and young people with complex health needs. This support is offered to the family in the house or out in the community. Support is also offered for those children overnight at the fully equipped Fairplay Centre.

The Home-Based Support Service also provides its members with the opportunity to meet all together once a month at the Fairplay Centre. In all, 10 children and young people currently receive support from this service.

Fairplay has been able to offer the siblings of Home-Based Support children the opportunity to take part in trips out throughout the year. The group have enjoyed many trips and also took part in a residential to the seaside.

Parent Support Groups

Throughout 2023/24 Fairplay continued providing information and support to families on a wide variety of subjects that matter to them.

Fairplay Gift Emporium

The Fairplay Gift Emporium gives our members aged 18+ the opportunity to gain valuable work experience. However, the operation of the emporium was affected by the COVID-19 pandemic, which restricted opening hours. From April 2023 the Gift Emporium was relocated to the Fairplay centre.

Impact of COVID-19

Whilst the impact of the COVID-19 pandemic has now generally receded, we remain vigilant to any changes in the current position in order to ensure that all of the children and young people who use our services are protected, particularly the more vulnerable and those who are unvaccinated.

Fairplay's activity levels are now back to normal. A significant impact of the pandemic was the reduction in fundraising activities, but these have returned to pre-Covid levels or above and events such as Birkfest and the '30k in a Day' hike are able to take place as normal.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Financial review

a. Results for the year

Total income for the year ended 31 March 2024 was £1,687,152 (2023: £1,467,349) and total expenditure was £1,600,818 (2023: £1,326,164), resulting in a surplus of £86,334 (2023: £141,185).

The total of unrestricted reserves as at 31 March 2024 is £2,355,520 (2023: £2,264,081) and the total of restricted reserves at that date is £11,398 (2023: £16,504).

Free reserves as at 31 March 2024 (after deducting the net book value of tangible fixed assets) were £938,872 (2023: £831,421).

b. Principal funding

Funding secured for the year ended 31 March 2024:

- NHS North Derbyshire CCG - primarily Young People's Group and Home-Based Support funding;
- NHS and Derbyshire Autism Services - Neurodiverse Hub;
- Children in Need;
- Fee income.
- Income from donations and fundraising events

c. Reserves policy

The trustees' policy is to hold reserves equal to six months running costs plus provision for potential redundancy costs in the event of closure, which at 31 March 2024 are considered to amount to £947,712 (2023: £824,258). In the current funding environment, the trustees consider it prudent to aim to hold reserves at this level to enable Fairplay to continue to offer its services for at least six months following any unforeseen loss of funding or disaster. At 31 March 2024 free reserves were marginally below this level. The trustees will continue to seek to maintain a level of free reserves in future periods that will ensure that the reserves policy continues to be successfully met.

d. Going concern

After making appropriate enquiries and preparing financial forecasts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

e. Principal risks and uncertainties

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established which is regularly updated. Appropriate systems or procedures have been established to mitigate the risks the charity faces. Fairplay is inspected by Derbyshire County Council and the Care Quality Commission, thereby providing additional assurance that our services are well maintained and meet required standards. Our CQC rating during this accounting period was 'good'.

Independent advice has been outsourced for some of the charity's services including HR advice and pension advice to minimise the risk of claims against the organisation. Insurance cover is reviewed on a yearly basis and cover extended where needed.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

Fairplay plans to continue to offer all of its current services. The overnight weekend provision is continuing on a monthly basis at Lea Green Learning and Development Centre.

Other future developments include:

- Development of services for young people aged 18-30 through the Independent Living Group (ILG);
- Expanding the training opportunities for office staff;
- Creating new resources for use in training and for parents and volunteers;
- Development of new income streams;
- Increase the services of the Independent Living Group Plus;
- Strengthen links with national organisations i.e. UK Youth;
- Strengthen links with local businesses;
- Information on fundraising practices.
- Develop the Neurodiverse Hub

Fairplay has a current fundraising policy and a copy is available from the registered office. Fairplay do not engage in door-to-door fundraising. Members of the public are not approached but are invited to donate via signage for each event. There have been no complaints received regarding Fairplay's fundraising activities or practices during the year. Fundraisers external to Fairplay receive an acknowledgement and receipt for money raised.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2024

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by:

Aaron Pauk
Trustee

Angela Shepherd
Trustee

Fairplay
Company Limited by Guarantee
Independent Auditor's Report to the Members of Fairplay
Year ended 31 March 2024

Opinion

We have audited the financial statements of Fairplay (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities SORP (FRS 102) issued in October 2019, the Companies Act 2006, the Charities Act 2011, UK corporate taxation law, employment law and health and safety legislation.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review and inquiry into legal fees incurred in the year.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2024

- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
 - Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
 - Assessing the extent of compliance with the relevant laws and regulations governing the company and the sector it operates within. This included a review of any potential breaches during and since the year end; and
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew McDaid BFP FCA (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date:

Fairplay
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Unrestricted funds	Restricted funds	Total funds		
Note	£	£	£		
Income and endowments					
Donations and legacies	5	29,613	120,576	150,189	200,024
Charitable activities	6	1,485,921	–	1,485,921	1,248,912
Other trading activities	7	26,561	–	26,561	14,101
Investment income	8	1,394	–	1,394	–
Other income	9	23,087	–	23,087	4,312
Total income		<u>1,566,576</u>	<u>120,576</u>	<u>1,687,152</u>	<u>1,467,349</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	10	4,038	–	4,038	3,259
Expenditure on charitable activities	11,12	1,470,256	126,524	1,596,780	1,322,905
Total expenditure		<u>1,474,294</u>	<u>126,524</u>	<u>1,600,818</u>	<u>1,326,164</u>
Net income		<u>92,282</u>	<u>(5,948)</u>	<u>86,334</u>	<u>141,185</u>
Transfers between funds		(842)	842	–	–
Net movement in funds		<u>91,440</u>	<u>(5,106)</u>	<u>86,334</u>	<u>141,185</u>
Reconciliation of funds					
Total funds brought forward		2,264,081	16,504	2,280,585	2,139,400
Total funds carried forward		<u>2,355,521</u>	<u>11,398</u>	<u>2,366,919</u>	<u>2,280,585</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 30 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	18	1,416,648	1,432,660
Current assets			
Stocks	19	928	1,110
Debtors	20	173,006	153,040
Cash at bank and in hand		875,123	821,515
		<u>1,049,057</u>	<u>975,665</u>
Creditors: amounts falling due within one year	21	<u>98,786</u>	127,740
Net current assets		950,271	847,925
Total assets less current liabilities		<u>2,366,919</u>	<u>2,280,585</u>
Net assets		<u>2,366,919</u>	<u>2,280,585</u>
Funds of the charity			
Restricted funds		11,398	16,504
Unrestricted funds		2,355,521	2,264,081
Total charity funds	24	<u>2,366,919</u>	<u>2,280,585</u>

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

These financial statements were approved by the board of trustees and authorised for issue on

_____ and are signed on behalf of the board by:

Aaron Pauk
Trustee

Angela Shepherd
Trustee

The notes on pages 17 to 30 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net income	86,334	141,185
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	25,714	25,913
Other interest receivable and similar income	(1,394)	–
Loss on disposal of tangible fixed assets	2	123
<i>Changes in:</i>		
Stocks	182	1,568
Trade and other debtors	(19,966)	(15,774)
Trade and other creditors	(28,954)	(4,918)
Cash generated from operations	61,918	148,097
Interest received	1,394	–
Net cash from operating activities	<u>63,312</u>	<u>148,097</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,704)	(6,693)
Net cash used in investing activities	<u>(9,704)</u>	<u>(6,693)</u>
Net increase in cash and cash equivalents	53,608	141,404
Cash and cash equivalents at beginning of year	<u>821,515</u>	<u>680,111</u>
Cash and cash equivalents at end of year	<u>875,123</u>	<u>821,515</u>

The notes on pages 17 to 30 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Road West, Chesterfield, Derbyshire, S40 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared and presented in sterling, which is the functional currency of the charity.

The charity meets the definition of a public benefit company under FRS 102.

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence, the Trustees have prepared the financial statements on the going concern basis.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

Critical accounting estimates and assumptions:

In the process of applying the charity's accounting policies, the trustees are required to make certain estimates, judgements and assumptions that they believe are reasonable based upon the information available. These estimates and assumptions affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods presented.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be relevant to the company.

Actual results may differ from the estimates, the effect of which is recognised in the period in which the facts that give rise to the revision become known.

The estimate and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Leases

Determining whether leases entered into by the company as a lessee are operating or finance leases requires judgement. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee based on the evaluation of the terms and conditions of the arrangements on a lease by lease basis.

Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees to further any of the charity's purposes and have not been designated for other purposes.

Restricted funds are funds which have been subjected to restrictions on their expenditure as imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such restricted funds are charged against the specific fund.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations is recognised when the donation is received.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.
- Fee income in respect of services provided to service users are recognised in line with the delivery of the underlying services.
- Income from the sale of merchandise is recognised at the point of sale.
- Income from donated facilities and services are recognised in the accounts when received at a value which is the amount that the charity would have been willing to pay to obtain the service or facility of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.
- Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to projects. Gifts donated for resale are included as income when they are sold.
- Income from fundraising events is recognised upon receipt of the proceeds of the event.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the underlying lease.

Tangible assets

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recorded at cost, which includes all costs incurred to bring the asset into its intended working condition or location, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the extent of the underlying lease
Fixtures and fittings	-	33% straight line
Motor vehicles	-	20% straight line
Office equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and other costs incurred in bringing the stock into its present location and condition.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of financial activities.

Defined contribution plans

The charity operates a defined contribution pension scheme and the pension charge in the financial statements represents the amounts payable by the charity in respect of the financial period.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	18,805	130	18,935
Grants			
NHS North Derbyshire CCG	10,808	89,201	100,009
Children in Need	–	9,351	9,351
Derbyshire Voluntary Action Health and Wellbeing	–	1,000	1,000
Derbyshire Voluntary Action Counselling	–	350	350
CBC Community Grant	–	3,360	3,360
National Lottery Community Fund	–	–	–
The Clothworkers Foundation	–	–	–
Foundation Derbyshire Jubilee Art	–	–	–
The Hub	–	17,184	17,184
	<u>29,613</u>	<u>120,576</u>	<u>150,189</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	67,739	–	67,739
Grants			
NHS North Derbyshire CCG	10,809	87,744	98,553
Children in Need	–	10,882	10,882
Derbyshire Voluntary Action Health and Wellbeing	–	–	–
Derbyshire Voluntary Action Counselling	–	–	–
CBC Community Grant	–	–	–
National Lottery Community Fund	–	10,000	10,000
The Clothworkers Foundation	–	7,850	7,850
Foundation Derbyshire Jubilee Art	–	5,000	5,000
The Hub	–	–	–
	<u>78,548</u>	<u>121,476</u>	<u>200,024</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fees for provision of services	<u>1,485,921</u>	<u>1,485,921</u>	<u>1,248,912</u>	<u>1,248,912</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fundraising	24,872	24,872	11,001	11,001
Shop sales	1,689	1,689	3,100	3,100
	<u>26,561</u>	<u>26,561</u>	<u>14,101</u>	<u>14,101</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>1,394</u>	<u>1,394</u>	<u>–</u>	<u>–</u>

9. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Sundry income	<u>23,087</u>	<u>23,087</u>	<u>4,312</u>	<u>4,312</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Costs of raising funds

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Fundraising costs	4,038	4,038	3,259	3,259

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Care, recreation and education services	1,284,422	102,919	1,387,341
Support costs	185,834	23,605	209,439
	<u>1,470,256</u>	<u>126,524</u>	<u>1,596,780</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Care, recreation and education services	1,066,561	101,898	1,168,459
Support costs	134,988	19,458	154,446
	<u>1,201,549</u>	<u>121,356</u>	<u>1,322,905</u>

12. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Care, recreation and education services	1,387,341	187,169	1,574,510	1,305,291
Governance costs	–	22,270	22,270	17,614
	<u>1,387,341</u>	<u>209,439</u>	<u>1,596,780</u>	<u>1,322,905</u>

13. Analysis of support costs

	Care, recreation & education services	Total 2024	Total 2023
	£	£	£
Premises	128,068	128,068	87,567
Communications and IT	23,846	23,846	20,240
General office	35,255	35,255	29,025
Governance costs	22,270	22,270	17,614
	<u>209,439</u>	<u>209,439</u>	<u>154,446</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	25,714	25,913

15. Auditors' remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	8,250	7,500

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	1,070,345	876,138
Social security costs	52,221	45,549
Employer contributions to pension plans	62,351	54,163
	<u>1,184,917</u>	<u>975,850</u>

The average head count of employees during the year was 78 (2023: 67).

No employee received employee benefits of more than £60,000 during the year (2023: None).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £102,098 (2023: £100,224).

17. Trustee remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31 March 2024 (2023: None).

No trustees were reimbursed for expenses incurred in the course of their duties in the year ended 31 March 2024 (2023: None).

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 Apr 2023	1,651,776	10,237	37,400	122,035	1,821,448
Additions	–	–	–	9,704	9,704
Disposals	–	(262)	–	(649)	(911)
At 31 Mar 2024	<u>1,651,776</u>	<u>9,975</u>	<u>37,400</u>	<u>131,090</u>	<u>1,830,241</u>
Depreciation					
At 1 Apr 2023	230,032	8,045	36,050	114,661	388,788
Charge for the year	16,685	1,264	900	6,865	25,714
Disposals	–	(261)	–	(648)	(909)
At 31 Mar 2024	<u>246,717</u>	<u>9,048</u>	<u>36,950</u>	<u>120,878</u>	<u>413,593</u>
Carrying amount					
At 31 Mar 2024	<u>1,405,059</u>	<u>927</u>	<u>450</u>	<u>10,212</u>	<u>1,416,648</u>
At 31 Mar 2023	<u>1,421,744</u>	<u>2,192</u>	<u>1,350</u>	<u>7,374</u>	<u>1,432,660</u>

19. Stocks

	2024 £	2023 £
Finished goods and goods for resale	<u>928</u>	<u>1,110</u>

20. Debtors

	2024 £	2023 £
Trade debtors	135,834	114,516
Prepayments and accrued income	13,603	18,205
Other debtors	23,569	20,319
	<u>173,006</u>	<u>153,040</u>

21. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	95,051	72,400
Social security and other taxes	–	11,504
Other creditors	3,735	43,836
	<u>98,786</u>	<u>127,740</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Deferred income

	2024	2023
	£	£
At 1 April 2023	24,909	38,750
Amount released to income	(24,909)	(38,750)
Amount deferred in year	<u>18,753</u>	<u>24,909</u>
At 31 March 2024	<u><u>18,753</u></u>	<u><u>24,909</u></u>

Deferred income at the year-end date relates to income for events occurring after that date.

23. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £62,351 (2023: £54,163).

24. Analysis of charitable funds

Unrestricted funds

	At 1				At 31
	Apr 2023	Income	Expenditure	Transfers	Mar 2024
	£	£	£	£	£
General funds	<u>2,264,081</u>	<u>1,566,576</u>	<u>(1,474,295)</u>	<u>(842)</u>	<u>2,355,520</u>
	At 1				At 31
	Apr 2022	Income	Expenditure	Transfers	Mar 2023
	£	£	£	£	£
General funds	<u>2,124,010</u>	<u>1,345,873</u>	<u>(1,204,808)</u>	<u>(994)</u>	<u>2,264,081</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

24. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 Apr 2023	Income	Expenditure	Transfers	At 31 Mar 2024
	£	£	£	£	£
High Peak	2,653	12,744	(12,750)	–	2,647
Young Persons Group	8,941	17,116	(20,185)	–	5,872
Home Based Support Children in Need 2021	–	59,471	(60,513)	1,042	–
Super Siblings Group	–	9,351	(9,351)	–	–
Super Siblings Group	232	–	–	–	232
The Clothworkers Foundation	4,179	–	(1,791)	–	2,388
Foundation Derbyshire Jubilee Art	499	–	(240)	–	259
Derbyshire Voluntary Action Counselling	–	350	(350)	–	–
CBC Community Grant	–	3,360	(3,360)	–	–
Derbyshire Voluntary Action Health and Wellbeing	–	1,000	(800)	(200)	–
Derbyshire Autism Services (The Hub)	–	17,184	(17,184)	–	–
	<u>16,504</u>	<u>120,576</u>	<u>(126,524)</u>	<u>842</u>	<u>11,398</u>

	At 1 Apr 2022	Income	Expenditure	Transfers	At 31 Mar 2023
	£	£	£	£	£
High Peak	2,608	12,742	(12,697)	–	2,653
Young Persons Group	9,666	16,986	(17,711)	–	8,941
Home Based Support Children in Need 2021	–	58,016	(59,010)	994	–
Super Siblings Group	–	10,882	(10,882)	–	–
Super Siblings Group	3,116	–	(2,884)	–	232
National Lottery Community Fund Volunteers	–	10,000	(10,000)	–	–
The Clothworkers Foundation	–	7,850	(3,671)	–	4,179
Foundation Derbyshire Jubilee Art	–	5,000	(4,501)	–	499
	<u>15,390</u>	<u>121,476</u>	<u>(121,356)</u>	<u>994</u>	<u>16,504</u>

25. Charitable funds

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

High Peak: To provide holiday play schemes in High Peak.

Young Persons Group: To provide a Chesterfield Youth Club and holiday activity days.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

25. Charitable funds *(continued)*

Purposes of restricted funds *(continued)*

Home Based Support: To provide the Home Based Support Group the opportunity to take part in activity days throughout the year.

Children in Need 2021 - To provide funding for Inters, Girls Night and Youth Forum sessions.

Super Siblings Group - To fund support for the siblings of service users.

National Lottery Community Fund Volunteers - To fund the recruitment of new volunteers.

The Clothworkers Foundation - To provide funding to furnish a Wellness Room.

Foundation Derbyshire Jubilee Art - To fund the creation of artwork for the Platinum Jubilee.

Derbyshire Voluntary Action Counselling – To provide a counselling service to families

Chesterfield Borough Council Community Grant – To provide volunteer opportunities for young people with learning disabilities

Derbyshire Voluntary Action Health and Wellbeing – To fund activities to support a Health and Wellness day

Derbyshire Autism Services (The Hub) – To fund the delivery of the Middle Area Neurodiverse Children's Hubs

Transfers between funds

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,414,001	2,647	1,416,648
Current assets	1,028,808	20,249	1,049,057
Creditors less than 1 year	(87,288)	(11,498)	(98,786)
Net assets	<u>2,355,521</u>	<u>11,398</u>	<u>2,366,919</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,432,660	–	1,432,660
Current assets	951,010	24,655	975,665
Creditors less than 1 year	(119,589)	(8,151)	(127,740)
Net assets	<u>2,264,081</u>	<u>16,504</u>	<u>2,280,585</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

27. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>821,515</u>	<u>53,608</u>	<u>875,123</u>

28. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024	2023
	£	£
Not later than 1 year	19,026	19,509
Later than 1 year and not later than 5 years	63,929	61,048
Later than 5 years	<u>1,166,198</u>	<u>1,181,460</u>
	<u>1,249,153</u>	<u>1,262,017</u>

During the comparative period amendments were made to an existing lease to reflect full usage of a building by the charity which had previously been sub-leased back to its owners. The lease in question has 84 years to run at the financial year-end. Accounting disclosures in these financial statements reflect the continued treatment of this lease as an operating lease, in light of inherent uncertainties involved in assessing future rental payments and the net present value of future minimum financial commitments under the lease for the purposes of determining whether the lease would qualify as a finance lease. This approach has been taken to ensure that the financial statements show a true and fair view and do not give a misleading representation of the financial position of the charity.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

29. Related parties

The following payments were made to members of trustees' or the senior management team's close family members:

Lauren Boden - £4,140 (2023: £4,557) salary as team member;

Elaine Pauk - £11,698 (2023: £11,919) salary as children's co-ordinator

Dion Shore - £4,072 (2023: £3,463) salary as team member

During the year, the charity entered into transactions with MyPlace Network Limited, a company of which the Chief Executive is a director. The charity charged MyPlace Network Limited £5,043 (2023: £ nil) in respect of services provided by the Chief Executive. Additionally the charity paid and subsequently recharged to MyPlace Network Limited costs of £ nil (2023: £7,768, for which a premium of £ nil (2023: £1,069) was charged to that company. No amounts were owed to the charity by MyPlace Network Limited at either the current or comparative year-end.

In the year under review the company received funds of £12,127 from MyPlace Network Limited and agreed to hold those funds as agent for that company. As these funds are not within the control of Fairplay, they have not been recognised as an asset in these financial statements. There have been no other subsequent receipts or payments of funds from MyPlace Network Limited under this arrangement in the financial year.

During the year services were provided to the charity to the value of £23,314 (2023: £15,212) by the partner of the Chief Executive. At 31 March 2024, an amount of £1,095 (2023: £ nil) was owed by the charity to the partner of the Chief Executive.

No trustee or other person related to committee members had any personal interest in any contract or transaction entered into by the charity during the current or comparative year. Children of committee members use the centre on the same terms and conditions as other users.

FAIRPLAY

England & Wales - Charity number 1128629

Accounts

COMPANY REGISTRATION NUMBER: 06826731
CHARITY REGISTRATION NUMBER: 1128629

Fairplay
Company Limited by Guarantee
Financial Statements
31 March 2023

MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	10
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Statement of cash flows	16
Notes to the financial statements	17
The following pages do not form part of the financial statements	
Detailed statement of financial activities	31

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Fairplay

Charity registration number 1128629

Company registration number 06826731

Principal office and registered office Alexandra Road West
Chesterfield
Derbyshire
S40 1NP

The trustees

Peter Barr	(Resigned 28 April 2023)
Aaron Pauk	Treasurer
Mary Bond	
Angela Crossley-Holland	
Martin Goacher	
Alison Gregory	
Dawn Hawkins	
Angela Shepherd	Chair
Jean Shepherd	
Rachael South	(Resigned 2 September 2022)
Sharon Davis	(Appointed 28 June 2022)
Melissa Mercuri	(Appointed 28 June 2022)
Andrew Bell	(Appointed 26 September 2023)
Andrew Newton	(Appointed 26 September 2023)

Chief executive officer Heather Fawbert

Company secretary Dawn Hawkins

Auditor MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Bankers Unity Trust Bank Plc
4 Brindley Place
Birmingham
B1 2JB

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Structure, governance and management

a. Constitution

The organisation is a company limited by guarantee and was incorporated on 23 February 2009 and gained charitable status on 18 March 2009. The charity is governed by its Memorandum and Articles of Association. There have been no amendments since incorporation.

b. Methods of appointment or election of trustees

The trustees are voted onto the committee at each annual general meeting. Each year a third of the board of trustees must retire using a yearly rotation of the longest serving members. They may then be re-elected. The total number of places on the committee is twelve. All Fairplay members are eligible to vote either as an individual or organisation. The trustees meet every six to eight weeks and have overall responsibility for the organisation's systems, procedures and controls, financial or otherwise. At present there are ten trustees and the charity is actively seeking to recruit two additional trustees to fill the existing vacancies.

c. Policies adopted for the induction and training of trustees

The directors seek to maintain a suitable balance of skills and interests among those serving on the board and may, recruit or co-opt new members if a retirement call or a skill shortfall requires action. Subject to the maximum number allowed, new directors receive an induction pack, and a face-to-face induction meeting with the chief executive.

d. Organisational structure and decision making

1. The charity and its property shall be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee shall be trustees of the charity and in the constitution are together called "the trustees".
2. The trustees will consist of no more than twelve voting members in total.
3. The trustees shall meet at least every eight weeks.
4. The organisation is managed by the chief executive who has overall responsibility for the smooth running of Fairplay. A management report covering both strategic and operational issues is submitted to the trustees at the board meeting.

The chief executive takes responsibility for monitoring and evaluating contracts and projects as well as responsibility for risk assessments and health and safety.

Fairplay's finance officer takes overall responsibility for the day-to-day accounting and payroll for the organisation. The finance officer and treasurer prepare the annual budgets and financial reports for the trustee/board meetings and the annual general meeting.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

e. Staff team and volunteers

The chief executive, the co-ordinator team leader and two co-ordinators are all full-time. The finance officer works 34 hours per week. Two admin workers and an HR officer work between 20 and 30 hours per week. The majority of the remainder of the organisation's staff are contracted for hours ranging from 6 hours to full-time (37 hours per week). The hours of sessional workers work can be anything from 3 hours upwards.

The working week is very flexible due to the organisation's activities with many staff working evenings and weekends.

Fairplay provides services from a purpose-built centre in Chesterfield and welcomes members living in the Chesterfield, Bolsover, North East Derbyshire, High Peak and Derbyshire Dales.

The core staff team are based in the organisation's centre in Chesterfield.

Fairplay strives to provide good quality facilities and activities for families with the support of well-trained staff and volunteers. When a referral is made, a home visit usually takes place by the coordinator for that geographical area. A membership form is completed to determine the needs of each child and how best they can be supported. Sometimes families prefer to visit the centre to see the excellent facilities and meet with the coordinator there.

During 2022/23 Fairplay trained and supported 21 volunteers. Fairplay aims to make volunteering a positive and rewarding experience.

f. Pay policy for key management personnel

Fairplay uses grading tables with grades 0-7 for contracted staff. Management grades are 1-8. This grading system was used by the NHS who initially operated Fairplay's payroll with adjustments to the grading tables only when the board agree to a cost of living pay rise.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

a. Policies and objectives

The objectives of the charity are: -

1. To provide the necessary facilities for the care, recreation and education of children and young people with special needs and their careers and siblings.
2. To develop mediation and advocacy services for such persons who are in need of them.
3. To promote for the benefit of the inhabitants of Chesterfield and the surrounding area, the provision of facilities for the education and recreation, or other leisure time occupation of individuals who have need of such facilities, by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The activities and services that Fairplay provide in North Derbyshire are as follows:

1. Holiday play schemes for children aged 5-12 years
2. Groups for young people aged 12-30 years
3. Holiday activity days for young people aged 12-30 years
4. Parent support groups/opportunities
5. Home based support service for children with life-limiting conditions
6. Family trips
7. Under 5's Group
8. Independent Living Group 16-30 years, consisting of Scart, Moving Forward & Enterprise
9. Short breaks at Lea Green Learning and Development Centre in Matlock
10. Independent Living Group plus
11. 1:1 Care
12. Overnight Support for children and young persons with complex needs
13. Derbyshire Information, Advice and Support Service Management Group
14. Employment support in the Fairplay Gift Emporium
15. Signing Choir
16. Siblings group

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

a. Review of activities

During the year Fairplay has worked with approximately 300 families who live in North Derbyshire. The membership consists of children and young people aged 0 to 30 years (dependent on circumstances). Fairplay also works with volunteers aged 14 plus who are recruited from local secondary schools and colleges. They are offered initial volunteer training, which is backed up with additional training when available. Each family pays a yearly membership of £21 to help cover the cost of initial set-up and renewing records of existing members. Renewing the membership on a yearly basis allows the organisation to renew its data base and to ensure mailings are only sent to families who still require the service.

Fairplay is proud to work in partnership with many organisations. Currently the chief executive sits on the board of MyPlace Network Limited. This further enables Fairplay to be prominent in raising awareness of children and young people with disabilities at a national level. For many years Fairplay has worked closely with the local community through its work in schools and colleges and its links with the local voluntary sector.

Our services are usually split into age groups starting with family support and pre-school activities for the under 5's and play schemes for 5-12-year-olds. After the age of 12 there are a variety of projects for young people including youth clubs, girls' night and Saturday Social. For young people aged 16-30 years there is the Independent Living Project that meets weekdays using the DCAS Centre (adjacent to the main Fairplay building) as a base to go off and do many exciting activities. The Independent Living Group Plus offers support to young people with complex health care needs.

Fairplay brings lots of children and young people together and enables them to take part in a wide variety of activities alongside their friends and peers. A safe supportive environment is created where young people can try out many exciting activities designed to increase confidence and self-esteem.

Young People's Group

The Young People's Group is for young people aged 12-30 years (although new members aged 25 or over are not accepted, existing members can remain in the group until they reach the age of 30). The groups remain very popular with an ever-increasing membership. The activities that have been made available to the young people are:

- Girls' night
- Inters club (aged 12-16 years)
- Chesterfield Youth Club
- Saturday Social Club

Children's Schemes

All schemes for children aged 5-12 years, including holiday play schemes and Saturday Club are well attended with an emphasis on getting active and trips out to a variety of places. Young people aged 12-18 years are invited to join the youth groups at the Fairplay Centre.

Lea Green Learning and Development Centre

Weekend trips to Lea Green provide young people with the opportunity to spend time in a different environment, away from home.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance *(continued)*

Home Based Support and Continuing Care

Fairplay, in conjunction with the Clinical Commissioning Groups and Chesterfield Royal Hospital NHS Foundation Trust, provides a Home-Based Support Service for children and young people with complex health needs. This support is offered to the family in the house or out in the community. Support is also offered for those children overnight at the fully equipped Fairplay Centre.

The Home-Based Support Service also provides its members with the opportunity to meet all together once a month at the Fairplay Centre. In all, 9 children and young people currently receive support from this service.

Fairplay has been able to offer the siblings of Home-Based Support children the opportunity to take part in trips out throughout the year. The group have enjoyed many trips and also took part in a residential to the seaside.

Parent Support Groups

Throughout 2022/23 Fairplay continued providing information and support to families on a wide variety of subjects that matter to them.

Fairplay Gift Emporium

The Fairplay Gift Emporium gives our members aged 18+ the opportunity to gain valuable work experience. However, the operation of the emporium was affected by the COVID-19 pandemic, which restricted opening hours. From April 2023 the Gift Emporium was relocated to the Fairplay centre.

b. Impact of COVID-19

Whilst the impact of the COVID-19 pandemic has now generally receded, we remain vigilant to any changes in the current position in order to ensure that all of the children and young people who use our services are protected, particularly the more vulnerable and those who are unvaccinated.

Fairplay's activity levels are now back to normal. A significant impact of the pandemic was the reduction in fundraising activities, but during 2022/23 these have returned to pre-Covid levels and events such as Birkfest and the '30k in a Day' hike were able to take place.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

a. Results for the year

Total income for the year ended 31 March 2023 was £1,467,349 (2022: £1,196,097) and total expenditure was £1,326,164 (2022: £1,161,037), resulting in a surplus of £141,185 (2022: £35,060).

The total of unrestricted reserves as at 31 March 2023 is £2,264,081 (2022: £2,124,010) and the total of restricted reserves at that date is £16,504 (2022: £15,390).

Free reserves as at 31 March 2023 (after deducting the net book value of tangible fixed assets) were £831,421 (2022: £672,007).

b. Principal funding

Funding secured for the year ended 31 March 2023:

- NHS North Derbyshire CCG - primarily Young People's Group and Home-Based Support funding;
- Children in Need;
- The Clothworkers Foundation
- Foundation Derbyshire Jubilee Art
- National Lottery Community Fund
- Fee income.
- Income from donations and fundraising events

c. Reserves policy

The trustees' policy is to hold reserves equal to six months running costs plus provision for potential redundancy costs in the event of closure, which at 31 March 2023 are considered to amount to £824,258 (2022: £724,415). In the current funding environment, the trustees consider it prudent to aim to hold reserves at this level to enable Fairplay to continue to offer its services for at least six months following any unforeseen loss of funding or disaster. At 31 March 2023 free reserves exceeded this level for the first time in recent years. The trustees will continue to seek to maintain a level of free reserves in future periods that will ensure that the reserves policy continues to be successfully met.

d. Going concern

After making appropriate enquiries and preparing financial forecasts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2023

Financial review *(continued)*

e. Principal risks and uncertainties

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established which is regularly updated. Appropriate systems or procedures have been established to mitigate the risks the charity faces. Fairplay is inspected by Derbyshire County Council and the Care Quality Commission, thereby providing additional assurance that our services are well maintained and meet required standards. Our CQC rating during this accounting period was 'good'.

Independent advice has been outsourced for some of the charity's services including HR advice and pension advice to minimise the risk of claims against the organisation. Insurance cover is reviewed on a yearly basis and cover extended where needed

Plans for future periods

Fairplay plans to continue to offer all of its current services. The overnight weekend provision is continuing on a monthly basis at Lea Green Learning and Development Centre.

Other future developments include:

- Development of services for young people aged 16-30 through the Independent Living Group (ILG);
- Expanding the training opportunities for office staff;
- Creating new resources for use in training and for parents and volunteers;
- Development of new income streams;
- Increase the services of the Independent Living Group Plus;
- Strengthen links with national organisations i.e., UK Youth;
- Strengthen links with local businesses;
- Information on fundraising practices.

Fairplay have a fundraising sub-committee which meets on a bi-monthly basis to decide on future fundraising events and review events that have taken place.

Fairplay has a current fundraising policy and a copy is available from the registered office. Fairplay do not engage in door-to-door fundraising. Members of the public are not approached but are invited to donate via signage for each event. There have been no complaints received regarding Fairplay's fundraising activities or practices during the year. Fundraisers external to Fairplay receive an acknowledgement and receipt for money raised.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Aaron Pauk
Trustee

Angela Shepherd
Trustee

Fairplay
Company Limited by Guarantee
Independent Auditor's Report to the Members of Fairplay
Year ended 31 March 2023

Opinion

We have audited the financial statements of Fairplay (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2023

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities SORP (FRS 102) issued in October 2019, the Companies Act 2006, the Charities Act 2011, UK corporate taxation law, employment law and health and safety legislation.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review and inquiry into legal fees incurred in the year.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2023

- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
 - Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
 - Assessing the extent of compliance with the relevant laws and regulations governing the company and the sector it operates within. This included a review of any potential breaches during and since the year end; and
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew McDaid BFP FCA (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	78,548	121,476	200,024	131,366
Charitable activities	6	1,248,912	–	1,248,912	1,054,573
Other trading activities	7	14,101	–	14,101	7,060
Other income	8	4,312	–	4,312	3,098
Total income		<u>1,345,873</u>	<u>121,476</u>	<u>1,467,349</u>	<u>1,196,097</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising funds	9	3,259	–	3,259	521
Expenditure on charitable activities	10,11	1,201,549	121,356	1,322,905	1,160,516
Total expenditure		<u>1,204,808</u>	<u>121,356</u>	<u>1,326,164</u>	<u>1,161,037</u>
Net income		<u>141,065</u>	<u>120</u>	<u>141,185</u>	<u>35,060</u>
Transfers between funds		(994)	994	–	–
Net movement in funds		<u>140,071</u>	<u>1,114</u>	<u>141,185</u>	<u>35,060</u>
Reconciliation of funds					
Total funds brought forward		2,124,010	15,390	2,139,400	2,104,340
Total funds carried forward		<u>2,264,081</u>	<u>16,504</u>	<u>2,280,585</u>	<u>2,139,400</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Financial Position
31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	17		1,432,660	1,452,003
Current assets				
Stocks	18	1,110		2,678
Debtors	19	153,040		137,266
Cash at bank and in hand		821,515		680,111
		<u>975,665</u>		<u>820,055</u>
Creditors: amounts falling due within one year	20	<u>127,740</u>		<u>132,658</u>
Net current assets			<u>847,925</u>	<u>687,397</u>
Total assets less current liabilities			<u>2,280,585</u>	<u>2,139,400</u>
Net assets			<u>2,280,585</u>	<u>2,139,400</u>
Funds of the charity				
Restricted funds			16,504	15,390
Unrestricted funds			2,264,081	2,124,010
Total charity funds	23		<u>2,280,585</u>	<u>2,139,400</u>

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

These financial statements were approved by the board of trustees and authorised for issue on

....., and are signed on behalf of the board by:

Aaron Pauk
Trustee and Treasurer

Angela Shepherd
Trustee and Chair

The notes on pages 17 to 29 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income	141,185	35,060
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	25,913	29,928
Loss on disposal of tangible fixed assets	123	114
<i>Changes in:</i>		
Stocks	1,568	(1,001)
Trade and other debtors	(15,774)	(55,427)
Trade and other creditors	(4,918)	61,144
Cash generated from operations	<u>148,097</u>	<u>69,818</u>
Net cash from operating activities	<u>148,097</u>	<u>69,818</u>
Cash flows from investing activities		
Purchase of tangible assets	(6,693)	(5,751)
Net cash used in investing activities	<u>(6,693)</u>	<u>(5,751)</u>
Net increase in cash and cash equivalents	141,404	64,067
Cash and cash equivalents at beginning of year	<u>680,111</u>	<u>616,044</u>
Cash and cash equivalents at end of year	<u>821,515</u>	<u>680,111</u>

The notes on pages 17 to 29 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Road West, Chesterfield, Derbyshire, S40 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared and presented in sterling, which is the functional currency of the charity.

The charity meets the definition of a public benefit company under FRS 102.

Going concern

The Trustees are of the opinion that the charity can continue to meet its obligations as they fall due for the foreseeable future due to the current level of financial reserves and expectations of future income. As a consequence, the Trustees have prepared the financial statements on the going concern basis.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

Critical accounting estimates and assumptions:

In the process of applying the charity's accounting policies, the trustees are required to make certain estimates, judgements and assumptions that they believe are reasonable based upon the information available. These estimates and assumptions affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods presented.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be relevant to the company.

Actual results may differ from the estimates, the effect of which is recognised in the period in which the facts that give rise to the revision become known.

The estimate and assumptions that have a significant risk of causing material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Leases

Determining whether leases entered into by the company as a lessee are operating or finance leases requires judgement. These decisions depend on an assessment of whether the risks and rewards of ownership have been transferred from the lessor to the lessee based on the evaluation of the terms and conditions of the arrangements on a lease by lease basis.

Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees to further any of the charity's purposes and have not been designated for other purposes.

Restricted funds are funds which have been subjected to restrictions on their expenditure as imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such restricted funds are charged against the specific fund.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations is recognised when the donation is received.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.
- Fee income in respect of services provided to service users are recognised in line with the delivery of the underlying services.
- Income from the sale of merchandise is recognised at the point of sale.
- Income from donated facilities and services are recognised in the accounts when received at a value which is the amount that the charity would have been willing to pay to obtain the service or facility of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.
- Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to projects. Gifts donated for resale are included as income when they are sold.
- Income from fundraising events is recognised upon receipt of the proceeds of the event.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events and non-charitable trading activities.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the underlying lease.

Tangible assets

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recorded at cost, which includes all costs incurred to bring the asset into its intended working condition or location, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	Over the extent of the underlying lease
Fixtures and fittings	-	33% straight line
Motor vehicles	-	20% straight line
Office equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and other costs incurred in bringing the stock into its present location and condition.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of financial activities.

Defined contribution plans

The charity operates a defined contribution pension scheme and the pension charge in the financial statements represents the amounts payable by the charity in respect of the financial period.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	67,739	–	67,739
Grants			
NHS North Derbyshire CCG	10,809	87,744	98,553
Children in Need	–	10,882	10,882
Chesterfield Borough Council	–	–	–
National Lottery Community Fund	–	10,000	10,000
Redbrick Foundation	–	–	–
St James' Place	–	–	–
The Clothworkers Foundation	–	7,850	7,850
Foundation Derbyshire Jubilee Art	–	5,000	5,000
Other donations and legacies			
Coronavirus SSP rebate scheme grant	–	–	–
	<u>78,548</u>	<u>121,476</u>	<u>200,024</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	26,017	–	26,017
Grants			
NHS North Derbyshire CCG	10,809	82,231	93,040
Children in Need	–	5,046	5,046
Chesterfield Borough Council	2,667	–	2,667
National Lottery Community Fund	–	–	–
Redbrick Foundation	–	1,000	1,000
St James' Place	–	2,500	2,500
The Clothworkers Foundation	–	–	–
Foundation Derbyshire Jubilee Art	–	–	–
Other donations and legacies			
Coronavirus SSP rebate scheme grant	1,096	–	1,096
	<u>40,589</u>	<u>90,777</u>	<u>131,366</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fees for provision of services	<u>1,248,912</u>	<u>1,248,912</u>	<u>1,054,573</u>	<u>1,054,573</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising	11,001	11,001	4,800	4,800
Shop sales	3,100	3,100	2,260	2,260
	<u>14,101</u>	<u>14,101</u>	<u>7,060</u>	<u>7,060</u>

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sundry income	<u>4,312</u>	<u>4,312</u>	<u>3,098</u>	<u>3,098</u>

9. Costs of raising funds

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising costs	<u>3,259</u>	<u>3,259</u>	<u>521</u>	<u>521</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Care, recreation and education services	1,066,561	101,898	1,168,459
Support costs	134,988	19,458	154,446
	<u>1,201,549</u>	<u>121,356</u>	<u>1,322,905</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Care, recreation and education services	894,135	85,240	979,375
Support costs	167,105	14,036	181,141
	<u>1,061,240</u>	<u>99,276</u>	<u>1,160,516</u>

11. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Care, recreation and education services	1,168,459	136,832	1,305,291	1,139,942
Governance costs	–	17,614	17,614	20,574
	<u>1,168,459</u>	<u>154,446</u>	<u>1,322,905</u>	<u>1,160,516</u>

12. Analysis of support costs

	Care, recreation & education services £	Total 2023 £	Total 2022 £
Premises	87,567	87,567	104,794
Communications and IT	20,240	20,240	24,349
General office	29,025	29,025	31,424
Governance costs	17,614	17,614	20,574
	<u>154,446</u>	<u>154,446</u>	<u>181,141</u>

13. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	<u>25,913</u>	<u>29,928</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2023

14. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>7,500</u>	<u>6,100</u>
Fees payable for the non-audit services	<u>4,140</u>	<u>2,000</u>

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	876,138	777,115
Social security costs	45,549	41,945
Employer contributions to pension plans	<u>54,163</u>	<u>56,612</u>
	<u>975,850</u>	<u>875,672</u>

The average head count of employees during the year was 67 (2022: 62).

No employee received employee benefits of more than £60,000 during the year (2022: None).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £100,224 (2022:£94,373).

16. Trustee remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31 March 2023 (2022: None).

No trustees were reimbursed for expenses incurred in the course of their duties in the year ended 31 March 2023 (2022: None).

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

17. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2022	1,651,776	25,712	37,400	127,503	1,842,391
Additions	–	–	–	6,693	6,693
Disposals	–	(15,475)	–	(12,161)	(27,636)
At 31 March 2023	<u>1,651,776</u>	<u>10,237</u>	<u>37,400</u>	<u>122,035</u>	<u>1,821,448</u>
Depreciation					
At 1 April 2022	213,347	22,256	35,150	119,635	390,388
Charge for the year	16,685	1,264	900	7,064	25,913
Disposals	–	(15,475)	–	(12,038)	(27,513)
At 31 March 2023	<u>230,032</u>	<u>8,045</u>	<u>36,050</u>	<u>114,661</u>	<u>388,788</u>
Carrying amount					
At 31 March 2023	<u>1,421,744</u>	<u>2,192</u>	<u>1,350</u>	<u>7,374</u>	<u>1,432,660</u>
At 31 March 2022	<u>1,438,429</u>	<u>3,456</u>	<u>2,250</u>	<u>7,868</u>	<u>1,452,003</u>

18. Stocks

	2023 £	2022 £
Goods for resale	<u>1,110</u>	<u>2,678</u>

19. Debtors

	2023 £	2022 £
Trade debtors	114,516	105,574
Prepayments and accrued income	18,205	14,787
Other debtors	20,319	16,905
	<u>153,040</u>	<u>137,266</u>

20. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	72,400	87,343
Social security and other taxes	11,504	–
Other creditors	43,836	45,315
	<u>127,740</u>	<u>132,658</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Deferred income

	2023	2022
	£	£
At 1 April 2022	38,750	–
Amount released to income	(38,750)	–
Amount deferred in year	<u>24,909</u>	<u>38,750</u>
At 31 March 2023	<u><u>24,909</u></u>	<u><u>38,750</u></u>

Deferred income at the year-end date relates to income for events occurring after that date.

22. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £54,163 (2022: £56,612).

23. Analysis of charitable funds

Unrestricted funds

	At 1	Income	Expenditure	Transfers	At 31
	April 2022	£	£	£	March 2023
	£	£	£	£	£
General funds	<u>2,124,010</u>	<u>1,345,873</u>	<u>(1,204,808)</u>	<u>(994)</u>	<u>2,264,081</u>
	At 1	Income	Expenditure	Transfers	At 31
	April 2021	£	£	£	March 2022
	£	£	£	£	£
General funds	<u>2,080,470</u>	<u>1,105,320</u>	<u>(1,061,761)</u>	<u>(19)</u>	<u>2,124,010</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

23. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
High Peak	2,608	12,742	(12,697)	–	2,653
Young Persons Group	9,666	16,986	(17,711)	–	8,941
Children in Need 18/19	–	–	–	–	–
Home Based Support	–	58,016	(59,010)	994	–
National Lottery Community Fund	–	–	–	–	–
Children in Need 2021	–	10,882	(10,882)	–	–
Super Siblings Group	3,116	–	(2,884)	–	232
National Lottery Community Fund	–	–	–	–	–
Volunteers	–	10,000	(10,000)	–	–
The Clothworkers Foundation	–	7,850	(3,671)	–	4,179
Foundation Derbyshire Jubilee Art	–	5,000	(4,501)	–	499
	<u>15,390</u>	<u>121,476</u>	<u>(121,356)</u>	<u>994</u>	<u>16,504</u>

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
High Peak	2,439	12,742	(12,573)	–	2,608
Young Persons Group	10,555	16,986	(17,875)	–	9,666
Children in Need 18/19	5,809	–	(5,809)	–	–
Home Based Support	–	52,503	(52,515)	12	–
National Lottery Community Fund	5,067	–	(5,074)	7	–
Children in Need 2021	–	5,046	(5,046)	–	–
Super Siblings Group	–	3,500	(384)	–	3,116
National Lottery Community Fund	–	–	–	–	–
Volunteers	–	–	–	–	–
The Clothworkers Foundation	–	–	–	–	–
Foundation Derbyshire Jubilee Art	–	–	–	–	–
	<u>23,870</u>	<u>90,777</u>	<u>(99,276)</u>	<u>19</u>	<u>15,390</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

24. Charitable funds

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

High Peak: To provide holiday play schemes in High Peak.

Young Persons Group: To provide a Chesterfield Youth Club and holiday activity days.

Home Based Support: To provide the Home Based Support Group the opportunity to take part in activity days throughout the year.

Children in Need 2021 - To provide funding for Inters, Girls Night and Youth Forum sessions.

Siblings Group - To fund support for the siblings of service users.

National Lottery Community Fund Volunteers - To provide funding for the recruitment of new volunteers.

The Clothworkers Foundation - To provide funding to furnish a Wellness Room.

Foundation Derbyshire Jubilee Art - To fund the creation of artwork for the Platinum Jubilee.

Transfers between funds

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,432,660	–	1,432,660
Current assets	951,010	24,655	975,665
Creditors less than 1 year	(119,589)	(8,151)	(127,740)
Net assets	<u>2,264,081</u>	<u>16,504</u>	<u>2,280,585</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,452,003	–	1,452,003
Current assets	787,858	32,197	820,055
Creditors less than 1 year	(115,851)	(16,807)	(132,658)
Net assets	<u>2,124,010</u>	<u>15,390</u>	<u>2,139,400</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

26. Analysis of changes in net debt

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	<u>680,111</u>	<u>141,404</u>	<u>821,515</u>

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023	2022
	£	£
Not later than 1 year	19,509	5,247
Later than 1 year and not later than 5 years	61,048	5,141
Later than 5 years	<u>1,181,460</u>	<u>40,500</u>
	<u>1,262,017</u>	<u>50,888</u>

During the year amendments were made to an existing lease to reflect full usage of a building by the charity which had previously been sub-leased back to its owners. The lease in question has 85 years to run at the financial year-end. Accounting disclosures in these financial statements reflect the continued treatment of this lease as an operating lease, in light of inherent uncertainties involved in assessing future rental payments and the net present value of future minimum financial commitments under the lease for the purposes of determining whether the lease would qualify as a finance lease. This approach has been taken to ensure that the financial statements show a true and fair view and do not give a misleading view of the financial position of the charity.

28. Related parties

The following payments were made to members of trustees' or the senior management team's close family members:

Lauren Boden - £4,557 (2022: £1,059) salary as assistant team member;

Elaine Pauk - £11,919 (2022: £13,637) salary as children's co-ordinator

Dion Shore - £3,463 (2022: £3,428) salary as assistant team member

During the year, the charity entered into transactions with MyPlace Network Limited, a company of which the Chief Executive is a director. The charity charged MyPlace Network Limited £ nil (2022: £4,515) in respect of consultancy services provided by the Chief Executive. Additionally the charity paid and subsequently recharged to MyPlace Network Limited costs of £7,768 (2022: £ 10,869, for which a premium of £1,069 (2022: £1,521) was charged to that company. At 31 March 2023 no amounts were owed to the charity by MyPlace Network Limited (2022: £9,133).

During the year services were provided to the charity to the value of £15,212 (2022: £6,763) by the partner of the Chief Executive. At 31 March 2023 no amounts were owed by the charity to the partner of the Chief Executive (2022: £3,665).

No trustee or other person related to committee members had any personal interest in any contract or transaction entered into by the charity during the current or comparative year. Children of committee members use the centre on the same terms and conditions as other users.

Fairplay
Company Limited by Guarantee
Management Information
Year ended 31 March 2023

The following pages do not form part of the financial statements.

Fairplay
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	67,739	26,017
NHS North Derbyshire CCG	98,553	93,040
Children in Need	10,882	5,046
Chesterfield Borough Council	–	2,667
National Lottery Community Fund	10,000	–
Redbrick Foundation	–	1,000
St James' Place	–	2,500
The Clothworkers Foundation	7,850	–
Foundation Derbyshire Jubilee Art	5,000	–
Coronavirus SSP rebate scheme grant	–	1,096
	<u>200,024</u>	<u>131,366</u>
Charitable activities		
Fees for provision of services	<u>1,248,912</u>	<u>1,054,573</u>
Other trading activities		
Fundraising	11,001	4,800
Shop sales	<u>3,100</u>	<u>2,260</u>
	<u>14,101</u>	<u>7,060</u>
Other income		
Sundry income	<u>4,312</u>	<u>3,098</u>
Total income	<u><u>1,467,349</u></u>	<u><u>1,196,097</u></u>

Fairplay

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Costs of raising funds		
Fundraising costs	3,259	521
	<hr/>	<hr/>
Expenditure on charitable activities		
Materials	22,132	18,021
Wages and salaries	876,138	777,115
Employer's NIC	45,549	41,945
Pension costs	54,163	56,612
Rent	22,889	36,716
Rates and water	2,315	2,553
Light and heat	19,953	31,287
Repairs and maintenance	22,513	7,107
Insurance	15,483	13,910
Training	11,118	13,476
Motor vehicle expenses	12,092	8,484
Other motor/travel costs	2,567	900
Legal and professional fees	13,909	14,647
Telephone	7,361	10,577
Depreciation	25,913	29,928
Bank charges	3,705	5,927
Computer software and maintenance	11,684	11,687
Printing and stationery	5,386	6,243
Shop purchases	1,937	1,078
Refreshments	22,699	16,589
Publications and subscriptions	12,239	12,928
Volunteer expenses	2,520	12
Loss on disposal of fixed assets	123	114
Activities, events and trips	80,740	23,184
DBS checks	2,052	1,923
Premises and garden maintenance	25,725	17,553
	<hr/>	<hr/>
	1,322,905	1,160,516
	<hr/>	<hr/>
Total expenditure	1,326,164	1,161,037
	<hr/>	<hr/>
Net income	141,185	35,060
	<hr/>	<hr/>

FAIRPLAY

England & Wales - Charity number 1128629

Accounts

COMPANY REGISTRATION NUMBER: 06826731
CHARITY REGISTRATION NUMBER: 1128629

Fairplay
Company Limited by Guarantee
Financial Statements
31 March 2022

MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2022

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	11
Statement of financial activities (including income and expenditure account)	15
Statement of financial position	16
Statement of cash flows	17
Notes to the financial statements	18

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Fairplay

Charity registration number 1128629

Company registration number 06826731

Principal office and registered office Alexandra Road West
Chesterfield
Derbyshire
S40 1NP

The trustees

Peter Barr	
Aaron Pauk	
Emma Ward	(Resigned 3 September 2021)
Mary Bond	
Angela Crossley-Holland	
Martin Goacher	
Alison Gregory	
Dawn Hawkins	
Angela Shepherd	
Jean Shepherd	
Rachael South	(Resigned 2 September 2022)
Sharon Davis	(Appointed 28 June 2022)
Melissa Mercuri	(Appointed 28 June 2022)

Chief executive officer Heather Fawbert

Company secretary Angela Crossley-Holland

Auditor MCABA Limited t/a Mitchells
Chartered accountants & statutory auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Bankers Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Structure, governance and management

a. Constitution

The organisation is a company limited by guarantee and was incorporated on 23 February 2009 and gained charitable status on 18 March 2009. The charity is governed by its Memorandum and Articles of Association. There have been no amendments since incorporation.

b. Methods of appointment or election of trustees

The trustees are voted onto the committee at each annual general meeting. Each year a third of the board of trustees must retire using a yearly rotation of the longest serving members. They may then be re-elected. The total number of places on the committee is 12. All Fairplay members are eligible to vote either as an individual or organisation. The trustees meet every 6-8 weeks and have overall responsibility for the organisation's systems, procedures and controls, financial or otherwise. At present there are 11 trustees and the charity is actively seeking to recruit a twelfth trustee to fill the existing vacancy.

c. Policies adopted for the induction and training of trustees

The directors seek to maintain a suitable balance of skills and interests among those serving on the board and may, recruit or co-opt new members if a retirement call or a skill shortfall requires action. Subject to the maximum number allowed, new directors receive an induction pack, and a face-to-face induction meeting with the chief executive.

d. Organisational structure and decision making

1. The charity and its property shall be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee shall be trustees of the charity and in the constitution are together called "the trustees".
2. The trustees will consist of no more than twelve voting members in total.
3. The trustees shall meet at least every eight weeks.
4. The organisation is managed by the chief executive who has overall responsibility for the smooth running of Fairplay. A management report covering both strategic and operational issues is submitted to the trustees at the board meeting.

The chief executive takes responsibility for monitoring and evaluating contracts and projects as well as responsibility for risk assessments and health and safety.

Fairplay's finance officer takes overall responsibility for the day-to-day accounting and payroll for the organisation. The finance officer and treasurer prepare the annual budgets and financial reports for the trustee/board meetings and the annual general meeting.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management *(continued)*

e. Staff team and volunteers

The chief executive and the co-ordinator team leader are both full-time. The finance officer and two of the coordinators work 30 hours. A finance assistant or HR officer works 24 hours. One individual of the administration team works 24 hours, and 4 individuals are full time. The majority of the organisation's staff are part-time and sessional workers working from 3 hours per week.

The working week is very flexible due to the organisation's activities with many staff working evenings and weekends.

The work of the coordinators is split into areas with a coordinator covering the districts of Chesterfield, Bolsover and North East Derbyshire and the High Peak and Derbyshire Dales.

The core staff team are based in the organisation's centre in Chesterfield.

Fairplay strives to provide good quality facilities and activities for families with the support of well-trained staff and volunteers. When a referral is made, a home visit usually takes place by the coordinator for that geographical area. A membership form is filled in to determine the needs of the child and how best they can be supported. Sometimes families prefer to visit the centre to see the excellent facilities and meet with the coordinator there.

During 2021/22 Fairplay trained and supported 12 volunteers. Fairplay aims to make volunteering a positive and rewarding experience.

f. Pay policy for key management personnel

Fairplay uses grading tables with grades 0-7 for contracted staff. Management grades are 1-8. This grading system was used by the NHS who initially operated Fairplay's payroll with adjustments to the grading tables only when the board agree to a cost of living pay rise.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities

a. Policies and objectives

Objectives of the charity are: -

1. To provide the necessary facilities for the care, recreation and education of children and young people with special needs and their careers and siblings.
2. To develop mediation and advocacy services for such persons who are in need of them.
3. To promote for the benefit of the inhabitants of Chesterfield and the surrounding area, the provision of facilities for the education and recreation, or other leisure time occupation of individuals who have need of such facilities, by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The activities and services that Fairplay provide in North Derbyshire are as follows:

1. Holiday play schemes for children aged 5-12 years in the North of Derbyshire
2. Groups for young people aged 12-25 years in Bolsover and Chesterfield
3. Holiday activity days for young people aged 13-25 years
4. Parent support groups/opportunities
5. Home based support service for children with life-limiting conditions
6. Family trips and sports
7. Under 5's Group
8. Independent Living Group 16-25 years, consisting of Scart, Moving Forward & Enterprise
9. Short breaks at Fairview House (up to 31 March 2022)
10. Independent Living Group plus
11. Spot Purchase 1:1 and 2:1
12. Fairview House - overnights, weekday and weekend (up to 31 March 2022)
13. Overnight Support for children and young persons with complex needs
14. Derbyshire Information, Advice and Support Service Management Group
15. Employment support in the Fairplay Gift Emporium
16. Signing Choir (stopped during the pandemic and not restarted)
17. Siblings group
18. Flexi Play

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Achievements and performance

a. Review of activities

During the year Fairplay has worked with approximately 300 families who live in North Derbyshire. The membership consists of children and young people aged 0 to 25 years (dependent on circumstances). Fairplay also works with volunteers aged 14 plus who are recruited from local secondary schools and colleges. They are offered initial volunteer training, which is backed up with additional training when available. Each family pays a yearly membership of £15 (£18 from 1 April 2022) to help cover the cost of newsletters and postage. Renewing the membership on a yearly basis allows the organisation to renew its data base and to stop mailing out to families who no longer require the service.

Fairplay is proud to work in partnership with many organisations. Currently the chief executive sits on the board of Derbyshire Voluntary Action and Myplace Network. These positions enable Fairplay to be prominent in the thriving local voluntary sector and help to raise awareness of children and young people with disabilities. Fairplay is also represented on the Myplace national steering group ensuring that the issues facing young people with disabilities are at the forefront of Myplace centres. For many years Fairplay has worked closely with the local community through its work in schools and colleges and its links with the local voluntary sector.

Our services are usually split into age groups starting with family support and pre-school activities for the under 5's and play schemes for 5-12-year-olds. After the age of 12 there is a variety of projects for young people including youth clubs, girls' night, Youth Forum, Express Yourself and Be Healthy and Be Active projects. For young people aged 16-25 years there is the Independent Living Project that meets weekdays using the Fairplay centre as a base to go off and do many exciting activities. The Independent Living Group Plus offers support to young people with complex health care needs.

Fairplay brings lots of children and young people together and enables them to take part in a wide variety of activities alongside their friends and peers. A safe supportive environment is created where young people can try out many exciting activities designed to increase confidence and self-esteem.

Young People's Group

The Young People's Group is for young people aged 12-30 years (although new members aged 25 or over are not accepted, existing members can remain in the group until they reach the age of 30). The groups remain very popular with an ever-increasing membership. The activities that have been available to the young people are:

- Girls' night
- Inters club (aged 12-14 yrs.)
- Chesterfield Youth Club
- Be Healthy Saturday group (ceased during the pandemic and not restarted)
- Be Active Saturday group (ceased during the pandemic and not restarted)
- Saturday Social Club

Children's Schemes

All schemes for children aged 5-12 years, including holiday play schemes and Saturday Social Club are well attended with an emphasis on getting active and trips out to a variety of places. Young people aged 12-18 years are invited to join the youth groups at the Fairplay Centre.

Fairview House

Fairview House gives young people the opportunity to spend time away from home for a 24 hour stay. The building was closed on 31 March 2022 and stays are now held at other locations.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance *(continued)*

Home Based Support and Continuing Care

Fairplay, in conjunction with the Clinical Commissioning Groups and Chesterfield Royal Hospital NHS Foundation Trust, provides a Home-Based Support Service for children and young people with complex health needs. This support is offered to the family in the house or out in the community. Support is also offered for those children overnight at the fully equipped Fairplay Centre.

The Home-Based Support Service also provides its members with the opportunity to meet all together once a month at the Fairplay Centre. In all, 15 children and young people currently receive support from this service.

Fairplay has been able to offer the siblings of Home-Based Support children the opportunity to take part in trips out throughout the year. The group have enjoyed many trips and also took part in a residential to the seaside.

Parent Support Groups

Throughout 2021/22 Fairplay continued providing information and support to families on a wide variety of subjects that matter to them.

Fairplay Gift Emporium

The Fairplay Gift Emporium gives our members aged 16+ the opportunity to gain valuable work experience. However, the operation of the emporium has been affected by the COVID-19 pandemic, which restricted when it could be open.

b. Impact of COVID-19

The immediate threat to Fairplay at the start of the pandemic was the impact the closure of services would have on our families and the loss of income. This would have a detrimental impact on staff salaries and towards the upkeep of the Fairplay centre.

Initially, some staff were laid off, particularly those who were within their probationary period and would potentially not have passed this. The government furlough scheme without doubt made a huge difference. Fairplay was given peace of mind that staff salaries could be paid, even at 80%, which would help with the retention of staff. Not all staff were furloughed. A core team was retained in order to keep contact with families running throughout the early weeks of the pandemic. Other essential jobs were completed such as payroll, updating policies and procedures and essential online training.

Fortunately, Fairplay was eligible for the council grant linked to business rates, which helped to sustain the weeks of closure of the Fairplay centre and the Gift Emporium. Other measures taken to boost income at this time included asking families to contribute a 'retainer' for their child's place. Fairplay was also successful in securing emergency funding from The Community Foundation, The National Lottery, Active Partners Trust and Children in Need.

Our fundraising throughout the year has been greatly reduced. There have been very few fund-raising events as many had to be cancelled or moved online. Obviously, the economic impact has been great to those businesses that would normally choose to support Fairplay as their 'charity of the year'.

Moving forward, the impact of a long-sustained closure would considerably reduce our income within the new financial year. Fundraising would once again be greatly reduced and the impact of this would be felt by our services that are not self-sustaining such as children's services and some youth provision.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

Achievements and performance *(continued)*

During the current financial year 2021/22, Covid-19 has had much less impact on Fairplay services both in terms of finance and the services we provide. The introduction of the vaccine in January 2021 for staff and our members allowed us to continue providing services to the majority of our members. Children with more complex medical needs that are unvaccinated are receiving support, however, only in very small 'bubbles' with allocated staff. The majority of services to young people have resumed at pre-pandemic levels, even those that were initially classed as 'non-essential' during the first lockdown. Fairplay staff remain vigilant and we still implement our strict testing policy.

The main financial impact has been the reduction of fundraising activities held by Fairplay or the local business community. This has been very difficult as many of those businesses have been struggling through the pandemic themselves. However, there is light at the end of the tunnel and in 2022 our Fairplay's 'Big Thirty' celebrations took place. Fund raising events throughout the year aimed to raise £30,000. Our 'Big Thirty' celebration took place following the fund raising events and brought together our members and their families, staff and board members. A charity auction took place raising £1,105 towards the fundraising target.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) (continued)
Year ended 31 March 2022

Financial review

a. Results for the year

The total income for the year ended 31 March 2022 was £1,254,558 (2021: £881,464) and total expenditure was £1,219,498 (2021: £888,340 as restated), resulting in a surplus of £35,060 (2021: £6,876 deficit as restated).

The total of unrestricted reserves as at 31 March 2022 is £2,124,010 (2021: £2,080,470 as restated) and the total of restricted reserves at that date is £15,390 (2021: £23,870).

Free reserves as at 31 March 2022 were £642,041 (2021: £668,896 as restated).

b. Principal funding

Funding secured for the period ending 31 March 2022:

NHS North Derbyshire CCG - primarily Young People's Group and Home-Based Support funding;
CBC - Covid Grants;
DCC - Covid Grants;
Children in Need;
Redbrik Foundation
St. James' Place
National Lottery Community Fund
Fee income.

c. Reserves policy

The trustees' policy is to hold reserves equal to six months running costs plus redundancy costs which at 31 March 2022 are considered to be £724,415 (2021: £738,773). In the current funding environment, the trustees consider it prudent to aim to hold reserves at this level to enable Fairplay to continue to offer its services for at least six months following loss of funding or disaster. At 31 March 2022 and 2021 free reserves are below this level at £642,041 (2021: £668,896 as restated) therefore the trustees will continue to seek to build up reserves in future periods.

d. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

e. Principal risks and uncertainties

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established which is regularly updated. Appropriate systems or procedures have been established to mitigate the risks the charity faces. Fairplay is inspected by Derbyshire County Council and the Care Quality Commission, which ensures our services are well maintained and meet required standards. Our rating during this accounting period was 'good'. Independent advice has been outsourced for some of the charity's services including HR advice and pension advice to minimise the risk of claims against the organisation. An independent "Best Value" review has been undertaken to safeguard funds. Insurance cover is reviewed on a yearly basis and cover extended where needed.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Plans for future periods

Fairplay is to continue to offer almost all of its current services. Fairview House was closed on 31 March 2022 with overnight weekend provision now continuing on a monthly basis at Lea Green Activity Centre.

Other future developments include:

Development of services for young people aged 16-25 through the Independent Living Group (ILG);

Expanding the training opportunities for office staff;

Creating new resources for use in training and for parents and volunteers;

Development of new income streams;

Increase the services of the Independent Living Group Plus;

Strengthen links with national organisations i.e., UK Youth;

Strengthen links with local businesses;

Information on fundraising practices.

Fairplay have a fundraising sub-committee which meets on a bi-monthly basis to decide on future fundraising events and review events that have taken place.

Fairplay has a current fundraising policy and a copy is available from the registered office. Fairplay do not engage in door-to-door fundraising. Members of the public are not approached but are invited to donate via signage for each event. There have been no complaints received regarding Fairplay's fundraising activities or practices during the year. Fundraisers external to Fairplay receive an acknowledgement and receipt for money raised.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2022

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP 2019 (FRS 102);
- make judgments and accounting 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 operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 December 2022 and signed on behalf of the board of trustees by:

Peter Barr
Trustee

Aaron Pauk
Trustee

Fairplay
Company Limited by Guarantee
Independent Auditor's Report to the Members of Fairplay
Year ended 31 March 2022

Opinion

We have audited the financial statements of Fairplay (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2022

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2022

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities SORP (FRS 102) issued in October 2019, the Companies Act 2006, the Charities Act 2011, UK corporate taxation law, employment law and health and safety legislation.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review and inquiry into legal fees incurred in the year.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2022

- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:
 - Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process
 - Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature
 - Assessing the extent of compliance with the relevant laws and regulations governing the company and the sector it operates within. This included a review of any potential breaches during and since the year end; and
 - Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Timothy Leeman BA FCA (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date: 19 December 2022

Fairplay
Company Limited by Guarantee
Statement of Financial Activities
(Including income and expenditure account)
Year ended 31 March 2022

	Note	Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 <i>(restated)</i> Total funds £
Income and endowments					
Donations and legacies	5	40,589	90,777	131,366	242,946
Charitable activities	6	1,054,573	–	1,054,573	603,669
Other trading activities	7	68,619	–	68,619	34,849
Total income		<u>1,163,781</u>	<u>90,777</u>	<u>1,254,558</u>	<u>881,464</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	521	–	521	461
Expenditure on charitable activities	9,10	1,119,701	99,276	1,218,977	887,879
Total expenditure		<u>1,120,222</u>	<u>99,276</u>	<u>1,219,498</u>	<u>888,340</u>
Net income/(expenditure)		<u>43,559</u>	<u>(8,499)</u>	<u>35,060</u>	<u>(6,876)</u>
Transfers between funds		19	(19)	–	–
Net movement in funds		<u>43,578</u>	<u>(8,518)</u>	<u>35,060</u>	<u>(6,876)</u>
Reconciliation of funds					
Total funds brought forward as previously reported		2,080,470	23,870	2,104,340	2,137,387
Prior year adjustment		–	–	–	(26,171)
Total funds brought forward as restated		<u>2,080,470</u>	<u>23,870</u>	<u>2,104,340</u>	<u>2,111,216</u>
Total funds carried forward		<u>2,124,048</u>	<u>15,352</u>	<u>2,139,400</u>	<u>2,104,340</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Financial Position
31 March 2022

	Note	2022		2021 (restated)
		£	£	£
Fixed assets				
Tangible fixed assets	16		1,452,003	1,476,294
Current assets				
Stocks	17	2,678		1,677
Debtors	18	137,266		81,839
Cash at bank and in hand		680,111		616,044
		<u>820,055</u>		<u>699,560</u>
Creditors: amounts falling due within one year	19	132,658		71,514
Net current assets			<u>687,397</u>	<u>628,046</u>
Total assets less current liabilities			<u>2,139,400</u>	<u>2,104,340</u>
Net assets			<u>2,139,400</u>	<u>2,104,340</u>
Funds of the charity				
Restricted funds			15,390	23,870
Unrestricted funds			2,124,010	2,080,470
Total charity funds	22		<u>2,139,400</u>	<u>2,104,340</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 19 December 2022 and are signed on behalf of the board by:

Peter Barr
Trustee

Aaron Pauk
Trustee

The notes on pages 18 to 31 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2022

	2022	2021 <i>(restated)</i>
	£	£
Cash flows from operating activities		
Net income/(expenditure)	35,060	(6,876)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	29,928	30,174
Loss on disposal of tangible assets	114	-
<i>Changes in:</i>		
Stocks	(1,001)	(442)
Trade and other debtors	(55,427)	78,235
Trade and other creditors	61,144	12,514
Cash generated from operations	<u>69,818</u>	<u>113,605</u>
Net cash from operating activities	<u>69,818</u>	<u>113,605</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(5,751)</u>	<u>(9,333)</u>
Net cash used in investing activities	<u>(5,751)</u>	<u>(9,333)</u>
Net increase in cash and cash equivalents	64,067	104,272
Cash and cash equivalents at beginning of year	<u>616,044</u>	<u>511,772</u>
Cash and cash equivalents at end of year	<u>680,111</u>	<u>616,044</u>

The notes on pages 18 to 31 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Road West, Chesterfield, Derbyshire, S40 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared and presented in sterling, which is the functional currency of the charity.

The charity meets the definition of a public benefit company under FRS 102.

Going concern

The trustees have considered the ongoing impact of the COVID-19 pandemic on the charity's income and operating cost base as the charity's charitable activities continue to move towards full capacity. They have prepared forecasts of income and expenditure for the period to 31 March 2024 which show that they have sufficient reserves and liquidity to be able to continue in operation for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in the preparation of these financial statements.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimated and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

3. Accounting policies (continued)

Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees to further any of the charity's purposes and have not been designated for other purposes.

Restricted funds are funds which have been subjected to restrictions on their expenditure as imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such restricted funds are charged against the specific fund.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations is recognised when the donation is received.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.
- Fee income in respect of services provided to service users are recognised in line with the delivery of the underlying services.
- Income from donated facilities and services are recognised in the accounts when received at a value which is the amount that the charity would have been willing to pay to obtain the service or facility of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.
- Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to projects. Gifts donated for resale are included as income when they are sold.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the underlying lease.

Tangible assets

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recorded at cost, which includes all costs incurred to bring the asset into its intended working condition or location, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	-	Over the term of the underlying lease
Fixtures and fittings	-	33% straight line
Motor vehicles	-	20% straight line
Office equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

3. Accounting policies *(continued)*

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and other costs incurred in bringing the stock into its present location and condition.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of financial activities.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability

Defined contribution plans

The charity operates a defined contribution pension scheme and the pension charge in the financial statements represents the amounts payable by the charity in respect of the financial period.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations			
Donations	26,017	–	26,017
Grants			
NHS North Derbyshire CCG	10,809	82,231	93,040
Derbyshire County Council	–	–	–
Children in Need	–	5,046	5,046
Derbyshire Business College	–	–	–
Active Partners Trust	–	–	–
Chesterfield Borough Council	2,667	–	2,667
Foundation Derbyshire	–	–	–
National Lottery Community Fund	–	–	–
Redbrick Foundation	–	1,000	1,000
St James' Place	–	2,500	2,500
Other donations and legacies			
Coronavirus Job Retention Scheme grant	–	–	–
Coronavirus SSP rebate scheme grant	1,096	–	1,096
	<u>40,589</u>	<u>90,777</u>	<u>131,366</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	<i>(restated)</i> £
Donations			
Donations	11,770	–	11,770
Grants			
NHS North Derbyshire CCG	10,809	64,766	75,575
Derbyshire County Council	(1,433)	–	(1,433)
Children in Need	–	7,146	7,146
Derbyshire Business College	1,000	–	1,000
Active Partners Trust	–	2,563	2,563
Chesterfield Borough Council	44,670	–	44,670
Foundation Derbyshire	–	22,000	22,000
National Lottery Community Fund	–	10,000	10,000
Redbrick Foundation	–	–	–
St James' Place	–	–	–
Other donations and legacies			
Coronavirus Job Retention Scheme grant	69,655	–	69,655
Coronavirus SSP rebate scheme grant	–	–	–
	<u>136,471</u>	<u>106,475</u>	<u>242,946</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Charitable activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£	£
Fees for provision of services	1,054,573	1,054,573	603,669	603,669

7. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£	£
Centre Hire	58,461	58,461	23,859	23,859
Fundraising	4,800	4,800	4,897	4,897
Shop sales	2,260	2,260	1,915	1,915
Sundry income	3,098	3,098	4,178	4,178
	<u>68,619</u>	<u>68,619</u>	<u>34,849</u>	<u>34,849</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£	£
Fundraising costs	521	521	461	461

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Care, recreation and education services	894,135	85,240	979,375
Support costs	225,566	14,036	239,602
	<u>1,119,701</u>	<u>99,276</u>	<u>1,218,977</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021 <i>(restated)</i>
	£	£	£
Care, recreation and education services	645,374	78,013	723,386
Support costs	154,841	9,651	164,493
	<u>826,386</u>	<u>87,664</u>	<u>887,879</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Care, recreation and education services	979,375	219,028	1,198,403	872,036
Governance costs	–	20,574	20,574	15,843
	<u>979,375</u>	<u>239,602</u>	<u>1,218,977</u>	<u>887,879</u>

11. Analysis of support costs

	Care, recreation & education services	Total 2022	Total 2021
	£	£	£
Premises	163,255	163,255	98,762
Communications and IT	24,349	24,349	19,710
General office	31,424	31,424	30,178
Governance costs	20,574	20,574	15,843
	<u>239,602</u>	<u>239,602</u>	<u>164,493</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021 (restated)
	£	£
Depreciation of tangible fixed assets	<u>29,928</u>	<u>30,174</u>

13. Auditors remuneration

	2022	2021 (restated)
	£	£
Fees payable for the audit of the financial statements	<u>6,100</u>	<u>4,800</u>
Fees payable for non-audit services	<u>2,000</u>	<u>1,800</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021 (restated)
	£	£
Wages and salaries	777,115	585,552
Social security costs	41,945	30,214
Employer contributions to pension plans	<u>56,612</u>	<u>40,313</u>
	<u>875,672</u>	<u>656,079</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

14. Staff costs (continued)

The average head count of employees during the year was 62 (2021: 47).

No employee received employee benefits of more than £60,000 during the year (2021: None).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £94,373 (2021: £91,358).

15. Trustee remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31 March 2022 (2021: None).

No trustees were reimbursed for expenses incurred in the course of their duties in the year ended 31 March 2022 (2021: None).

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2021 (as restated)	1,651,776	21,920	37,400	125,696	1,836,792
Additions	–	3,944	–	1,807	5,751
Disposals	–	(152)	–	–	(152)
At 31 March 2022	<u>1,651,776</u>	<u>25,712</u>	<u>37,400</u>	<u>127,503</u>	<u>1,842,391</u>
Depreciation					
At 1 April 2021	196,662	19,560	34,250	110,026	360,498
Charge for the year	16,685	2,734	900	9,609	29,928
Disposals	–	(38)	–	–	(38)
At 31 March 2022	<u>213,347</u>	<u>22,256</u>	<u>35,150</u>	<u>119,635</u>	<u>390,388</u>
Carrying amount					
At 31 March 2022	<u>1,438,429</u>	<u>3,456</u>	<u>2,250</u>	<u>7,868</u>	<u>1,452,003</u>
At 31 March 2021	<u>1,455,114</u>	<u>2,360</u>	<u>3,150</u>	<u>15,670</u>	<u>1,476,294</u>

17. Stocks

	2022	2021 (restated)
	£	£
Finished goods and goods for resale	<u>2,678</u>	<u>1,677</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2022

18. Debtors

	2022	2021 <i>(restated)</i>
	£	£
Trade debtors	105,574	68,376
Prepayments and accrued income	14,787	2,502
Other debtors	16,905	10,961
	<u>137,266</u>	<u>81,839</u>

19. Creditors: amounts falling due within one year

	2022	2021 <i>(restated)</i>
	£	£
Accruals and deferred income	87,343	35,482
Other creditors	45,315	36,032
	<u>132,658</u>	<u>71,514</u>

20. Deferred income

	2022	2021 <i>(restated)</i>
	£	£
At 1 April 2021	–	15,979
Amount released to income	–	(15,979)
Amount deferred in year	38,750	–
At 31 March 2022	<u>38,750</u>	<u>–</u>

Deferred income at the year-end date relates to income for events occurring after that date.

21. Pensions and other post-retirement benefits**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £56,612 (2021: £40,313).

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2022 £
General funds	2,080,470	1,163,781	(1,120,222)	(19)	–	2,124,010

	At 1 Apr 2020 £	Income £	Expenditure £	Transfers £	Prior year adjustments £	At 31 Mar 2021 £
General funds	2,132,587	774,989	(800,676)	(259)	(26,171)	2,080,470

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
High Peak	2,439	12,743	(12,574)	–	2,608
Young Persons Group	10,555	16,986	(17,875)	–	9,666
Children in Need 18/19	5,809	–	(5,809)	–	–
Home Based Support	–	52,503	(52,515)	12	–
National Lottery					
Community Fund	5,067	–	(5,074)	7	–
Children in Need 2021	–	5,046	(5,046)	–	–
Siblings Group	–	3,500	(384)	–	3,116
	<u>23,870</u>	<u>90,778</u>	<u>(99,277)</u>	<u>19</u>	<u>15,390</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
High Peak	520	12,743	(10,824)	–	2,439
Young Persons Group	558	16,986	(6,989)	–	10,555
Children in Need 18/19	3,722	4,646	(2,559)	–	5,809
Home Based Support	–	35,037	(35,296)	259	–
Active Partners Trust	–	2,563	(2,563)	–	–
Children in Need					
Booster Grant	–	2,500	(2,500)	–	–
Foundation Derbyshire (Fairview House)	–	22,000	(22,000)	–	–
National Lottery					
Community Fund	–	10,000	(4,933)	–	5,067
	<u>4,800</u>	<u>106,475</u>	<u>(87,664)</u>	<u>259</u>	<u>23,870</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

23. Charitable funds

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

High Peak: To provide holiday play schemes in High Peak.

Young Persons Group: To provide a Chesterfield Youth Club and holiday activity days.

Children In Need 18/19: To provide a youth club and girls night.

Home Based Support: To provide the Home Based Support Group the opportunity to take part in activity days throughout the year.

Active Partners Trust - Funding for the purchase of equipment for the promotion of physical activity by users.

Children in Need Booster Grant - To facilitate the safe reopening of the charity's services following the initial lockdown due to the pandemic.

Foundation Derbyshire (Fairview House) - To allow the safe reopening of overnight respite spaces.

National Lottery Community Fund - To provide funding for the post of Children's Flexi Worker.

Children in Need 2021 – To facilitate the provision of a Girl's Night and Inter's Group that each run every other week.

Siblings Group - To provide support and activities for the siblings of children with complex disabilities or siblings living under considerable stress.

Transfers between funds

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	1,452,003	–	1,452,003
Current assets	803,150	16,905	820,055
Creditors less than 1 year	–	–	(132,658)
Net assets	<u>2,124,010</u>	<u>15,390</u>	<u>2,139,400</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 <i>(restated)</i> £
Tangible fixed assets	1,476,294	–	1,476,294
Current assets	670,271	29,289	699,560
Creditors less than 1 year	(66,095)	(5,419)	(71,514)
Net assets	<u>2,080,470</u>	<u>23,870</u>	<u>2,104,340</u>

25. Prior year adjustments

The financial statements of prior financial periods were misstated in respect of pension contributions due to errors in the way the charity's auto enrolment pension scheme was operated, resulting in:

- employee pension contributions being deducted from employees' post tax salaries
- employee contributions paid over the charity's pension scheme being understated.

The trustees of the charity have quantified the errors going back to 2014 and have resolved to make additional payments into the pensions of employees to compensate the employees in full for any shortfall of contributions. The prior period adjustment has resulted in the unrestricted funds reserve brought forward as at 1 April 2020 being reduced by £26,171, an additional pension cost of £5,012 being recognised in the year to 31 March 2021 and an increase in the value of creditors at 31 March 2021 £31,183. This has led to a corresponding decrease in the value of the unrestricted funds reserve carried forward at 31 March 2021 of £31,183.

26. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>616,044</u>	<u>64,067</u>	<u>680,111</u>

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 <i>(restated)</i> £
Not later than 1 year	5,247	15,966
Later than 1 year and not later than 5 years	5,141	9,388
Later than 5 years	<u>40,500</u>	<u>41,500</u>
	<u>50,888</u>	<u>66,854</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2022

28. Related parties

The following payments were made to members of trustees' or the senior management team's close family members:

Lauren Gaynor - £1,059 (2021: £736) salary as assistant youth worker;

Elaine Pauk - £13,637 (2021: £14,195) salary as children's co-ordinator

Dion Shore - £3,428 (2021: £2,163) salary as assistant team member

During the year, the charity entered into transactions with Myplace Network Limited, a company of which the Chief Executive is a director. The charity charged Myplace Network Limited £4,515 (2021: £1,200) in respect of consultancy services provided by the Chief Executive. Additionally the charity paid and subsequently recharged to Myplace Network Limited costs of £10,869 (2021: £ nil, for which a premium of £1,521 (2021: £ nil) was charged to that company. At 31 March 2022 £9,133 (2021: £ nil) was owed to the charity by Myplace Network Limited.

During the year services were provided to the charity to the value of £6,763 (2021: £5,052) by the partner of the Chief Executive. At 31 March 2022 £3,665 (2021: £ nil) was owed by the charity to the partner of the Chief Executive.

No trustee or other person related to committee members had any personal interest in any contract or transaction entered into by the charity during the current or comparative year. Children of committee members use the centre on the same terms and conditions as other users.

FAIRPLAY

England & Wales - Charity number 1128629

Accounts

COMPANY REGISTRATION NUMBER: 06826731
CHARITY REGISTRATION NUMBER: 1128629

Fairplay
Company Limited by Guarantee
Financial Statements
31 March 2021

MCABA Limited t/a Mitchells
Chartered accountants & statutory auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Fairplay
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	10
Statement of financial activities (including income and expenditure account)	14
Statement of financial position	15
Statement of cash flows	16
Notes to the financial statements	17
The following pages do not form part of the financial statements	
Detailed statement of financial activities	31

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report)
Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Fairplay

Charity registration number 1128629

Company registration number 06826731

Principal office and registered office Alexandra Road West
Chesterfield
Derbyshire
S40 1NP

The trustees Peter Barr
Aaron Pauk
Emma Ward
Mary Bond
Angela Crossley-Holland
Martin Goacher
Alison Gregory
Dawn Hawkins
Angela Shepherd
Jean Shepherd
Rachael South

Chief executive officer Heather Fawbert

Company secretary Angela Crossley-Holland

Auditor MCABA Limited t/a Mitchells
Chartered Accountants & Statutory Auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Bankers Unity Trust Bank Plc
Nine Brindleyplace
Birmingham
B1 2HB

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

a. Constitution

The organisation is a company limited by guarantee and was incorporated on 23 February 2009 and gained charitable status on 18 March 2009. The charity is governed by its Memorandum and Articles of Association. There have been no amendments since incorporation.

b. Methods of appointment or election of trustees

The trustees are voted onto the committee at each annual general meeting. Each year a third of the board of trustees must retire using a yearly rotation of the longest serving members. They may then be re-elected. The total number of places on the committee is 12. All Fairplay members are eligible to vote either as an individual or organisation. The trustees meet every 6-8 weeks and have overall responsibility for the organisation's systems, procedures and controls, financial or otherwise. At present there are 11 trustees and the charity is actively seeking to recruit a twelfth trustee to fill the existing vacancy.

c. Policies adopted for the induction and training of trustees

The directors seek to maintain a suitable balance of skills and interests among those serving on the board and may, recruit or co-opt new members if a retirement call or a skill shortfall requires action. Subject to the maximum number allowed, new directors receive an induction pack, and a face-to-face Induction meeting with the chief executive.

d. Organisational structure and decision making

1. The charity and its property shall be managed and administered by a committee comprising the officers and other members elected in accordance with the constitution. The officers and other members of the committee shall be trustees of the charity and in the constitution are together called "the trustees".

2. The trustees will consist of no more than twelve voting members in total.

3. The trustees shall meet at least every eight weeks.

4. The organisation is managed by the chief executive who has overall responsibility for the smooth running of Fairplay. A management report covering both strategic and operational issues is submitted to the trustees at the board meeting.

The chief executive takes responsibility for monitoring and evaluating contracts and projects as well as responsibility for risk assessments and health and safety.

Fairplay's finance officer takes overall responsibility for the day-to-day accounting and payroll for the organisation. The finance officer and treasurer prepare the annual budgets and financial reports for the trustee/board meetings and the annual general meeting.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management *(continued)*

e. Staff team and volunteers

The chief executive and the co-ordinator team leader are both full-time. The finance officer and two of the coordinators work 30 hours. A finance assistant or HR officer works 24 hours. One individual of the administration team works 24 hours, and 4 individuals are full time. The majority of the organisation's staff are part-time and sessional workers working from 3 hours per week.

The working week is very flexible due to the organisation's activities with many staff working evenings and weekends.

The work of the coordinators is split into areas with a coordinator covering the districts of Chesterfield, Bolsover and North East Derbyshire and the High Peak and Derbyshire Dales.

The core staff team are based in the organisation's centre in Chesterfield.

Fairplay strives to provide good quality facilities and activities for families with the support of well-trained staff and volunteers. When a referral is made a home visit usually takes place by the coordinator for that geographical area. A membership form is filled in to determine the needs of the child and how best they can be supported. Sometimes families prefer to visit the centre to see the excellent facilities and meet with the coordinator there.

During 2020/21 Fairplay trained and supported 25 volunteers. Fairplay aims to make volunteering a positive and rewarding experience.

f. Pay policy for key management personnel

Fairplay uses grading tables with grades 0-7 for contracted staff. Management grades are 1-8. This grading system was used by the NHS who initially operated Fairplay's payroll with adjustments to the grading tables only when the board agree to a cost of living pay rise.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

a. Policies and objectives

Objectives of the charity are: -

1. To provide the necessary facilities for the care, recreation and education of children and young people with special needs and their careers and siblings.
2. To develop mediation and advocacy services for such persons who are in need of them.
3. To promote for the benefit of the inhabitants of Chesterfield and the surrounding area, the provision of facilities for the education and recreation, or other leisure time occupation of individuals who have need of such facilities, by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances, or for the public at large in the interests of social welfare and with the object of improving the condition of life of the said inhabitants.

The activities and services that Fairplay provide in North Derbyshire are as follows:

1. Holiday play schemes for children aged 5-12 years in the North of Derbyshire
2. Groups for young people aged 12-25 years in Bolsover and Chesterfield
3. Holiday activity days for young people aged 13-25 years
4. Parent support groups/opportunities
5. Home based support service for children with life limiting conditions
6. Family trips and sports
7. U5's Group
8. Independent Living Group 16-25 years, consisting of Scart, Moving Forward & Enterprise
9. Short breaks at Fairview House
10. Independent Living Group plus
11. Spot Purchase 1-1 and 2-1
12. Fairview House - overnights, weekday and weekend
13. Overnight Support for children and young persons with complex needs
14. Derbyshire Information, Advice and Support Service Management Group
15. Employment support in the Fairplay Gift Emporium
16. Signing Choir
17. Siblings group
18. Flexi Play

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

a. Review of activities

During the year Fairplay has worked with approximately 300 families who live in North Derbyshire. The membership consists of children and young people aged 0 to 25 years (dependent on circumstances). Fairplay also works with volunteers aged 14 plus who are recruited from local secondary schools and colleges. They are offered initial volunteer training, which is backed up with additional training when available. Each family pays a yearly membership of £15 to help cover the cost of newsletters and postage. Renewing the membership on a yearly basis allows the organisation to renew its data base and to stop mailing out to families who no longer require the service.

Fairplay is proud to work in partnership with many organisations. Currently the chief executive sits on the board of Derbyshire Voluntary Action. All of these positions enable Fairplay to be prominent in the thriving local voluntary sector and help to raise awareness of children and young people with disabilities. Fairplay is also represented on the Myplace national steering group ensuring that the issues facing young people with disabilities are at the forefront of Myplace centres. For many years Fairplay has worked closely with the local community through its work in schools and colleges and its links with the local voluntary sector.

Our services are usually split into age groups starting with family support and pre-school activities for the under 5's and play schemes for the 5-12-year-old. After the age of 12 there is a variety of projects for young people including youth clubs, girls' night, Youth Forum, Express Yourself and Be Healthy and Be Active projects. For young people aged 16-25 years there is the Independent Living Project that meets weekdays using the Fairplay centre as a base to go off and do many exciting activities. The Independent Living Group Plus offers support to young people with complex health care needs.

Fairplay brings lots of children and young people together and enables them to take part in a wide variety of activities alongside their friends and peers. A safe supportive environment is created where young people can try out many exciting activities designed to increase confidence and self-esteem.

Young People's Group

The Young People's Group is for young people aged 12-30 years (although new members aged 25 or over are not accepted, existing members can remain in the group until they reach the age of 30). The groups remain very popular with an ever-increasing membership. The activities that have been available to the young people are:

- Girls' night
- Inters club (aged 12-14 yrs.)
- Chesterfield Youth Club
- Be Healthy Saturday group
- Be Active Saturday group
- Saturday Social Club

Children's Schemes

All schemes for children aged 5-12 years, including holiday play schemes and Saturday club are well attended with an emphasis on getting active and trips out to a variety of places. Young people aged 12-18 years are invited to join the youth groups at the Fairplay Centre.

Fairview House

Fairview House gives young people the opportunity to spend time away from home for a 24 hour stay.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Home Based Support and Continuing Care

Fairplay, in conjunction with the Clinical Commissioning Groups and Chesterfield Royal Hospital NHS Foundation Trust, provides a Home-Based Support Service for children and young people with complex health needs. This support is offered to the family in the house or out in the community. Support is also offered for those children overnight at the fully equipped Fairplay Centre.

The Home-Based Support Service also provides its members with the opportunity to meet all together once a month at the Fairplay Centre. In all, 12 children and young people currently receive support from this service.

Fairplay has been able to offer the siblings of Home-Based Support children the opportunity to take part in trips out throughout the year. The group have enjoyed many trips and also took part in a residential to the seaside.

Parent Support Groups

Throughout 2020/21 Fairplay continued providing information and support to families on a wide variety of subjects that matter to them.

Fairplay Gift Emporium

The Fairplay Gift Emporium gives our members aged 16+ the opportunity to gain valuable work experience. However, opening was disrupted due to covid.

b. Impact of COVID-19

The immediate threat to Fairplay at the start of the pandemic was the impact the closure of services would have on our families and the loss of income. This would have a detrimental impact on staff salaries and towards the upkeep of the Fairplay centre.

Initially, some staff were laid off, particularly those who were within their probationary period and would potentially not have passed this. The government furlough scheme without doubt made a huge difference. Fairplay was given peace of mind that staff salaries could be paid, even at 80%, which would help with the retention of staff. Not all staff were furloughed. A core team was retained in order to keep contact with families running throughout the early weeks of the pandemic. Other essential jobs were completed such as payroll, updating policies and procedures and essential online training.

Fortunately, Fairplay was eligible for the council grant linked to business rates, which helped to sustain the weeks of closure of the Fairplay centre and the Gift Emporium. Other measures taken to boost income at this time included asking families to contribute a 'retainer' for their child's place. Fairplay was also successful in securing emergency funding from; The Community Foundation, The National Lottery, Active Partners Trust and Children in Need.

Our fundraising throughout the year has been greatly reduced. There have been very few fund-raising events as many had to be cancelled or moved online. Obviously, the economic impact has been great to those businesses that would normally choose to support Fairplay as their 'charity of the year'.

During the current financial year 21/22, Covid-19 has had much less impact on Fairplay services both in terms of finance and the services we provide. The introduction of the vaccine in January 2021 for staff and our members has allowed us to continue providing services to the majority of our members. Children with more complex medical needs that are unvaccinated are receiving support, however, only in very small 'bubbles' with allocated staff. The majority of services to young people have resumed to pre Covid levels, even those that were initially classed as 'non-essential' during the first lockdown. Fairplay staff still remain vigilant and we still implement our strict testing policy.

The main financial impact has been the reduction of fundraising activities held by Fairplay or the local business community. This has been very difficult as many of those businesses have been struggling through the pandemic themselves. However, there is light at the end of the tunnel and we remain hopeful

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

that next year, Fairplay's 30th year, we will be able to hold several events to mark our success as an organisation over the last thirty years. The intention is to try to engage the local business community to join our 'Big Thirty' celebrations and help up to raise £30,000. This will hopefully start in January 2022.

Financial review

a. Results for the year

The total income for the year ended 31 March 2021 was £881,464 (2020: £1,309,520) and total expenditure was £883,328 (2020: £1,245,581), resulting in a deficit of £1,864 (2020: £63,939 surplus).

The total of unrestricted reserves as at 31 March 2021 is £2,111,653 (2020: £2,132,587) and the total of restricted reserves is £23,870 (2020: £4,800).

Free reserves as at 31 March 2021 were £635,359 (2020: £635,252).

b. Principal funding

Funding secured for the period ending 31 March 2021:

- NHS North Derbyshire CCG - primarily Young People's Group and Home-Based Support funding; CBC - Covid Grants;
- DCC - Covid Grants;
- Children in Need;
- Fee income.

c. Reserves policy

The trustees' policy is to hold reserves equal to six months running costs plus redundancy costs which at 31 March 2021 amounted to £738,773 (2020: £710,669). In the current funding environment, the trustees consider it prudent to hold reserves at this level to enable Fairplay to continue to offer its services for at least six months following loss of funding or disaster. At 31 March 2021 free reserves are below this level at £635,359 therefore the trustees will seek to build up reserves in future periods.

d. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

e. Principal risks and uncertainties

The trustees have conducted a review of the major risks to which the charity is exposed. A risk register has been established which is regularly updated. Appropriate systems or procedures have been established to mitigate the risks the charity faces.

Fairplay is inspected by Derbyshire County Council and the Care Quality Commission which ensures our services are well maintained and meet required standards. Our rating during this accounting period was 'good'.

Independent advice has been outsourced for some of the charity's services including HR advice and pension advice to minimise the risk of claims against the organisation.

An independent "Best Value" review has been undertaken to safeguard funds. Insurance cover is reviewed on a yearly basis and cover extended where needed.

Fairplay
Company Limited by Guarantee
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*
Year ended 31 March 2021

Plans for future periods

Fairplay is to continue to offer all its current services.

Other future developments include:

Development of services for young people aged 16 - 25 through the Independent Living Group (ILG)

Expand the training opportunities for office staff

Create new resources for use in training and for parents and volunteers
Development of new income streams

Increase the services of the Independent Living Group Plus

Strengthen links with national organisations i.e. UK Youth

Strengthen links with local businesses

Information on fundraising practices

Fairplay have a fundraising sub-committee who meet on a bi-monthly basis to decide on future fundraising events and review events that have taken place.

Fairplay has a current fundraising policy and a copy is available from the office. Fairplay do not engage in door-to-door fundraising. Members of the public are not approached but are invited to donate via signage for each event. There have been no complaints received regarding Fairplay's fundraising activities or practices during the year. Fundraisers external to Fairplay receive an acknowledgement and receipt for money raised.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Fairplay

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 December 2021 and signed on behalf of the board of trustees by:

Peter Barr
Trustee

Aaron Pauk
Trustee

Fairplay
Company Limited by Guarantee
Independent Auditor's Report to the Members of Fairplay
Year ended 31 March 2021

Opinion

We have audited the financial statements of Fairplay (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay (continued)

Year ended 31 March 2021

Other Information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay *(continued)*

Year ended 31 March 2021

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Auditor's responsibilities for detecting irregularities, including fraud

The objectives of our audit are: to identify and assess the risks of material misstatement of the financial statements due to fraud or error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We obtained an understanding of the legal and regulatory frameworks applicable to the company and the sector in which they operate. We determined that the following laws and regulations were most significant; the Charities SORP (FRS 102) issued in October 2019, the Companies Act 2006, the Charities Act 2011, UK corporate taxation law, employment law and health and safety legislation.
- We obtained an understanding of how the company is complying with those legal and regulatory frameworks by making inquiries to relevant members of the management team. We corroborated our inquiries through our review and inquiry into legal fees incurred in the year.

Fairplay
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	136,471	106,475	242,946	186,904
Charitable activities	6	603,669	–	603,669	1,054,547
Other trading activities	7	34,849	–	34,849	68,069
Total income		<u>774,989</u>	<u>106,475</u>	<u>881,464</u>	<u>1,309,520</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	461	–	461	2,924
Expenditure on charitable activities	9,10	795,203	87,664	882,867	1,242,657
Total expenditure		<u>795,664</u>	<u>87,664</u>	<u>883,328</u>	<u>1,245,581</u>
Net income		<u>(20,675)</u>	<u>18,811</u>	<u>(1,864)</u>	<u>63,939</u>
Transfers between funds		(259)	259	–	–
Net movement in funds		<u>(20,934)</u>	<u>19,070</u>	<u>(1,864)</u>	<u>63,939</u>
Reconciliation of funds					
Total funds brought forward		2,132,587	4,800	2,137,387	2,073,448
Total funds carried forward		<u>2,111,653</u>	<u>23,870</u>	<u>2,135,523</u>	<u>2,137,387</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

Fairplay

Company Limited by Guarantee

Independent Auditor's Report to the Members of Fairplay (continued)

Year ended 31 March 2021

• We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the engagement team included:

- Identifying the controls management has in place to prevent and detect fraud and assessing the operation of these controls

- Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process

- Identifying and testing journal entries, in particular any journal entries that were large or unusual in nature

- Assessing the extent of compliance with the relevant laws and regulations governing the company and the sector it operates within. This included a review of any potential breaches during and since the year end; and

- Challenging assumptions and judgements made by management in its significant accounting estimates.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Andrew McDaid (Senior Statutory Auditor)

For and on behalf of
MCABA Limited t/a Mitchells
Chartered accountants & statutory auditor
91-97 Saltergate
Chesterfield
Derbyshire
S40 1LA

Date: 21 December 2021

Fairplay
Company Limited by Guarantee
Statement of Financial Position
31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	16		1,476,294	1,497,135
Current assets				
Stocks	17	1,677		1,235
Debtors	18	81,839		160,074
Cash at bank and in hand		616,044		511,772
		<u>699,560</u>		<u>673,081</u>
Creditors: amounts falling due within one year	19	40,331		32,829
Net current assets			<u>659,229</u>	<u>640,252</u>
Total assets less current liabilities			<u>2,135,523</u>	<u>2,137,387</u>
Net assets			<u>2,135,523</u>	<u>2,137,387</u>
Funds of the charity				
Restricted funds	23		23,870	4,800
Unrestricted funds	23		2,111,653	2,132,587
Total charity funds			<u>2,135,523</u>	<u>2,137,387</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2021 and are signed on behalf of the board by:

Peter Barr
Trustee

Aaron Pauk
Trustee

The notes on pages 17 to 29 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Statement of Cash Flows
Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(1,864)	63,939
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	30,174	30,727
<i>Changes in:</i>		
Stocks	(442)	(148)
Trade and other debtors	78,235	(23,013)
Trade and other creditors	7,502	(7,865)
Cash generated from operations	<u>113,605</u>	<u>63,640</u>
Net cash from operating activities	<u>113,605</u>	<u>63,640</u>
Cash flows from investing activities		
Purchase of tangible assets	(9,333)	(25,351)
Net cash used in investing activities	<u>(9,333)</u>	<u>(25,351)</u>
Net increase in cash and cash equivalents	104,272	38,289
Cash and cash equivalents at beginning of year	<u>511,772</u>	<u>473,483</u>
Cash and cash equivalents at end of year (Note 26)	<u>616,044</u>	<u>511,772</u>

The notes on pages 17 to 29 form part of these financial statements.

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Alexandra Road West, Chesterfield, Derbyshire, S40 1NP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared and presented in sterling, which is the functional currency of the charity.

The charity meets the definition of a public benefit company under FRS 102.

Going concern

The trustees have considered the ongoing impact of the COVID-19 pandemic on the charity's income and operating cost base as the charity's charitable activities continue to move towards full capacity. They have prepared forecasts of income and expenditure for the period to 31 March 2023 which show that they have sufficient reserves and liquidity to be able to continue in operation for the foreseeable future. Accordingly the trustees continue to adopt the going concern basis of accounting in the preparation of these financial statements.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimated and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are those funds which are available for use at the discretion of the trustees to further any of the charity's purposes and have not been designated for other purposes.

Restricted funds are funds which have been subjected to restrictions on their expenditure as imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such restricted funds are charged against the specific fund.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations is recognised when the donation is received.
- Grant income is recognised when the charity becomes unconditionally entitled to that income. Where entitlement to grant income is subject to performance-related or other conditions, income is recognised in the Statement of Financial Activities in line with the achievement of performance and satisfaction of those conditions.
- Fee income in respect of services provided to service users are recognised in line with the delivery of the underlying services.
- income from donated facilities and services are recognised in the accounts when received at a value which is the amount that the charity would have been willing to pay to obtain the service or facility of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.
- Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to projects. Gifts donated for resale are included as income when they are sold.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the term of the underlying lease.

Tangible assets

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recorded at cost, which includes all costs incurred to bring the asset into its intended working condition or location, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold property	-	Over the term of the underlying lease
Fixtures and fittings	-	33% straight line
Motor vehicles	-	20% straight line
Office equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and other costs incurred in bringing the stock into its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised as such in the statement of financial activities.

Defined contribution plans

The charity operates a defined contribution pension scheme and the pension charge in the financial statements represents the amounts payable by the charity in respect of the financial period.

4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	11,770	–	11,770
Grants			
NHS North Derbyshire CCG	10,809	64,766	75,575
Derbyshire County Council	(1,433)	–	(1,433)
Children in Need	–	7,146	7,146
Derbyshire Business College	1,000	–	1,000
Active Partners Trust	–	2,563	2,563
Chesterfield Borough Council	44,670	–	44,670
Foundation Derbyshire	–	22,000	22,000
National Lottery Community Fund	–	10,000	10,000
Other donations and legacies			
Coronavirus Job Retention Scheme	69,655	–	69,655
	<u>136,471</u>	<u>106,475</u>	<u>242,946</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	43,411	10,003	53,414
Grants			
NHS North Derbyshire CCG	10,809	89,105	99,914
Derbyshire County Council	2,800	–	2,800
Children in Need	–	9,468	9,468
Lloyds Foundation	–	7,308	7,308
Derbyshire Voluntary Action	2,000	2,500	4,500
Derbyshire Business College	500	–	500
Amazon	3,000	–	3,000
National Grid	6,000	–	6,000
	<u>68,520</u>	<u>118,384</u>	<u>186,904</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Fees			
Fees	603,669	–	603,669
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fees			
Fees	1,034,896	19,651	1,054,547

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other trading activities

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Centre Hire	23,859	23,859	51,993	51,993
Fundraising	4,897	4,897	9,581	9,581
Shop sales	1,915	1,915	3,157	3,157
Sundry income	4,178	4,178	3,338	3,338
	<u>34,849</u>	<u>34,849</u>	<u>68,069</u>	<u>68,069</u>

8. Costs of raising donations and legacies

	Unrestricted Funds	Total Funds 2021	Unrestricted Funds	Total Funds 2020
	£	£	£	£
Fundraising costs	<u>461</u>	<u>461</u>	<u>2,924</u>	<u>2,924</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Care, recreation and education services	670,536	78,012	748,548
Support costs	124,667	9,652	134,319
	<u>795,203</u>	<u>87,664</u>	<u>882,867</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Care, recreation and education services	934,395	137,112	1,071,507
Support costs	146,801	24,349	171,150
	<u>1,081,196</u>	<u>161,461</u>	<u>1,242,657</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Care, recreation and education services	748,548	118,476	867,024	1,223,357
Governance costs	—	15,843	15,843	19,300
	<u>748,548</u>	<u>134,319</u>	<u>882,867</u>	<u>1,242,657</u>

11. Analysis of support costs

	Care, recreation & education services £	Total 2021 £	Total 2020 £
Premises	91,077	91,077	124,188
Communications and IT	9,230	9,230	8,718
General office	18,169	18,169	18,944
Governance costs	15,843	15,843	19,300
	<u>134,319</u>	<u>134,319</u>	<u>171,150</u>

12. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>30,174</u>	<u>30,727</u>

13. Auditors' remuneration

	2021 £	2020 £
Fees payable for the audit of the financial statements	<u>4,800</u>	<u>3,726</u>
Fees payable for non-audit services	<u>1,800</u>	<u>-</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	585,552	818,484
Social security costs	30,214	48,148
Employer contributions to pension plans	35,301	44,022
	<u>651,067</u>	<u>910,654</u>

The average head count of employees during the year was 47 (2020: 67).

No employee received employee benefits of more than £60,000 during the year (2020: None).

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Staff costs *(continued)*

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £91,358 (2020: £97,370).

15. Trustee remuneration and expenses

No trustees received any remuneration or other benefits during the year ended 31 March 2021 (2020: None).

No trustees were reimbursed for expenses incurred in the course of their duties in the year ended 31 March 2021 (2020: None).

16. Tangible fixed assets

	Leasehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 April 2020	1,651,776	21,920	37,400	116,363	1,827,459
Additions	–	–	–	9,333	9,333
At 31 March 2021	<u>1,651,776</u>	<u>21,920</u>	<u>37,400</u>	<u>125,696</u>	<u>1,836,792</u>
Depreciation					
At 1 April 2020	179,977	17,519	33,350	99,478	330,324
Charge for the year	16,685	2,041	900	10,548	30,174
At 31 March 2021	<u>196,662</u>	<u>19,560</u>	<u>34,250</u>	<u>110,026</u>	<u>360,498</u>
Carrying amount					
At 31 March 2021	<u>1,455,114</u>	<u>2,360</u>	<u>3,150</u>	<u>15,670</u>	<u>1,476,294</u>
At 31 March 2020	<u>1,471,799</u>	<u>4,401</u>	<u>4,050</u>	<u>16,885</u>	<u>1,497,135</u>

17. Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>1,677</u>	<u>1,235</u>

Fairplay
Company Limited by Guarantee
Notes to the Financial Statements (continued)
Year ended 31 March 2021

18. Debtors

	2021	2020
	£	£
Trade debtors	68,376	85,557
Prepayments and accrued income	2,502	–
Other debtors	10,961	74,517
	<u>81,839</u>	<u>160,074</u>

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	35,509	32,829
Other creditors	4,822	–
	<u>40,331</u>	<u>32,829</u>

20. Deferred income

	2021	2020
	£	£
At 1 April 2020	15,979	7,308
Amount released to income	(15,979)	(7,308)
Amount deferred in year	–	15,979
At 31 March 2021	<u>–</u>	<u>15,979</u>

21. Pensions and other post-retirement benefits**Defined contribution plans**

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £35,301 (2020: £44,022).

22. Government grants

The amounts recognised in the financial statements in respect of government grants receivable are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies: Coronavirus Job Retention Scheme grant	<u>69,655</u>	<u>–</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	<u>2,132,587</u>	<u>774,989</u>	<u>(795,664)</u>	<u>(259)</u>	<u>2,111,653</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	<u>2,051,654</u>	<u>1,171,485</u>	<u>(1,084,120)</u>	<u>(6,432)</u>	<u>2,132,587</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
High Peak	520	12,743	(10,824)	–	2,439
Young Persons Group	558	16,986	(6,989)	–	10,555
Children in Need 18/19	3,722	4,646	(2,559)	–	5,809
Home Based Support	–	35,037	(35,296)	259	–
Active Partners Trust	–	2,563	(2,563)	–	–
Children in Need Booster Grant	–	2,500	(2,500)	–	–
Foundation Derbyshire (Fairview House)	–	22,000	(22,000)	–	–
National Lottery Community Fund	–	10,000	(4,933)	–	5,067
	<u>4,800</u>	<u>106,475</u>	<u>(87,664)</u>	<u>259</u>	<u>23,870</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Children's Services	800	32,154	(36,110)	3,156	–
Action Grants	8,108	–	(8,433)	325	–
Derbyshire Voluntary Action	2,000	–	(2,049)	49	–
Lloyds Bank Foundation	–	7,307	(10,209)	2,902	–
Darley Dale	108	–	(108)	–	–
High Peak	1,928	12,743	(14,151)	–	520
Young Persons Group	452	16,986	(16,880)	–	558
Children in Need 18/19	5,153	9,468	(10,899)	–	3,722
NE Derbyshire Play Scheme	1,567	–	(1,567)	–	–
Charity Shop	1,678	–	(1,678)	–	–
Home Based Support	–	59,377	(59,377)	–	–
	<u>21,794</u>	<u>138,035</u>	<u>(161,461)</u>	<u>6,432</u>	<u>4,800</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

24. Charitable funds

Purposes of restricted funds

The main restricted funds and their purposes are as follows:

High Peak: To provide holiday play schemes in High Peak.

Young Persons Group: To provide a Chesterfield Youth Club and holiday activity days.

Children In Need 18/19: To provide a youth club and girls night.

Home Based Support: To provide the Home Based Support Group the opportunity to take part in activity days throughout the year.

Active Partners Trust - Funding for the purchase of equipment for the promotion of physical activity by users.

Children in Need Booster Grant - To facilitate the safe reopening of the charity's services following the initial lockdown due to the pandemic.

Foundation Derbyshire (Fairview House) - To allow the safe reopening of overnight respite spaces.

National Lottery Community Fund - To provide funding for the post of Children's Flexi Worker.

Children's Services: To provide children's play schemes in school holidays and Saturdays.

Action Grants: The Special Olympics Motor Activity Training Program (MATP). A weekly group for young people aged 11 - 25yrs with severe and multiple disabilities.

Derbyshire Voluntary Action: Goes towards the cost of running the Bolsover Youth Group once a month for one year.

Lloyds Bank Foundation: Provides funding for the post of Moving Forward Co-ordinator

Darley Dale: To provide holiday play schemes in Darley Dale.

North East Derbyshire Play Scheme: To provide play schemes in Eckington and North Wingfield.

Charity Shop: Funding for rent of a shop to provide employment to the users of the charity in order for them gain employability skills.

Transfers between funds

Restricted funds in deficit are covered by transfers from unrestricted funds to make up any shortfall in funding. Where any restricted funds are in surplus, any such surplus is either carried forward or transferred to unrestricted funds in accordance with the underlying grant agreement or any instructions from the grant funder.

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,476,294	–	1,476,294
Current assets	670,271	29,289	699,560
Creditors less than 1 year	(34,912)	(5,419)	(40,331)
Net assets	<u>2,111,653</u>	<u>23,870</u>	<u>2,135,523</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	1,497,135	–	1,497,135
Current assets	667,201	5,880	673,081
Creditors less than 1 year	(31,749)	(1,080)	(32,829)
Net assets	<u>2,132,587</u>	<u>4,800</u>	<u>2,137,387</u>

26. Analysis of changes in net debt

	At 1 Apr 2020 £	Cash flows £	At 31 Mar 2021 £
Cash at bank and in hand	<u>511,772</u>	<u>104,272</u>	<u>616,044</u>

27. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	15,966	25,816
Later than 1 year and not later than 5 years	9,388	15,855
Later than 5 years	41,500	42,500
	<u>66,854</u>	<u>84,171</u>

Fairplay

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

28. Related parties

The following payments were made to members of trustees' or the senior management team's close family members:

Lauren Gaynor - £736 (2020: £10,639) salary as assistant youth worker;

Elaine Pauk - £14,195 (2020: £18,714) salary as children's co-ordinator

Dion Shore - £2,163 (2020: £nil) salary as assistant team member

Nikki Hewer - £nil (2020: £1,685) salary as assistant youth worker.

No trustee or other person related to committee members had any personal interest in any contract or transaction entered into by the charity during the current or comparative year. Children of committee members use the centre on the same terms and conditions as other users.

During the year services were provided to the charity to the value of £5,052 (2020: £ nil) by the partner of the Chief Executive. No amounts were owed by the charity in this regard at either the current or comparative year-end date.

Fairplay
Company Limited by Guarantee
Management Information
Year ended 31 March 2021

The following pages do not form part of the financial statements.

Fairplay
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	11,770	53,414
NHS North Derbyshire CCG	75,575	99,914
Derbyshire County Council	(1,433)	2,800
Children in Need	7,146	9,468
Lloyds Foundation	–	7,308
Derbyshire Voluntary Action	–	4,500
Derbyshire Business College	1,000	500
Amazon	–	3,000
National Grid	–	6,000
Active Partners Trust	2,563	–
Chesterfield Borough Council	44,670	–
Foundation Derbyshire	22,000	–
National Lottery Community Fund	10,000	–
Coronavirus Job Retention Scheme	69,655	–
	<u>242,946</u>	<u>186,904</u>
Charitable activities		
Fees	<u>603,669</u>	<u>1,054,547</u>
Other trading activities		
Centre Hire	23,859	51,993
Fundraising	4,897	9,581
Shop sales	1,915	3,157
Sundry income	4,178	3,338
	<u>34,849</u>	<u>68,069</u>
Total income	<u>881,464</u>	<u>1,309,520</u>

Fairplay
Company Limited by Guarantee
Detailed Statement of Financial Activities (continued)

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Costs of raising donations and legacies		
Fundraising costs	461	2,924
Expenditure on charitable activities		
Care, recreation and education services		
Activities undertaken directly		
Materials	15,494	17,997
Wages and salaries	585,552	818,484
Employer's NIC	30,214	48,148
Pension costs	35,301	44,022
Equipment, repairs and renewals	7,974	9,488
Staff training	15,047	12,719
Minibus expenditure	7,900	5,818
Staff travel	1,203	4,975
Depreciation	30,174	30,727
Shop purchases	758	1,902
Refreshments	6,244	22,470
Publications and subscriptions	8,206	12,028
Volunteer expenses	48	384
Activities, events and trips	3,133	40,764
DBS checks	1,300	1,581
	<u>748,548</u>	<u>1,071,507</u>
Support costs		
Rent and room hire	58,638	87,880
Rates	89	4,206
Utilities	12,157	14,029
Insurance	13,597	12,696
Telephone and postage	9,000	9,215
Computer software and maintenance	9,230	8,718
Photocopier, printing and stationery	4,572	6,248
Premises and garden maintenance	11,193	8,858
	<u>118,476</u>	<u>151,850</u>
Governance costs		
Audit fees	4,800	3,726
Legal and professional fees	6,718	10,092
Bank charges	4,325	5,482
	<u>15,843</u>	<u>19,300</u>
Expenditure on charitable activities	<u>882,867</u>	<u>1,242,657</u>
Total expenditure	<u>883,328</u>	<u>1,245,581</u>
Net income	<u>(1,864)</u>	<u>63,939</u>



Chartered Accountants Business & Tax Advisers Registered Auditors



THE AUDIT FINDINGS FOR FAIRPLAY

YEAR ENDED
31 MARCH 2021

20 DECEMBER 2021

Andrew McDavid – Engagement Partner
T: +44 (0)1246 580722
E: Andrewmcdaid@mitchellsaccountants.co.uk

David Mizler – Engagement Manager
T: +44 (0)1246 580722
E: Davidmizler@mitchellsaccountants.co.uk

MCABA Limited t/a Mitchells
Chartered Accountants & Business Advisers
91-97 Saltergate
Chesterfield
S40 1LA



Fairplay
Company Limited by Guarantee
Notes to the Financial Statements *(continued)*
Year ended 31 March 2021

28. Related parties

The following payments were made to members of trustees' or the senior management team's close family members:

Lauren Gaynor - £736 (2020: £10,639) salary as assistant youth worker;

Elaine Pauk - £14,195 (2020: £18,714) salary as children's co-ordinator

Dion Shore - £2,163 (2020: £nil) salary as assistant team member

Nikki Hewer - £nil (2020: £1,685) salary as assistant youth worker.

No trustee or other person related to committee members had any personal interest in any contract or transaction entered into by the charity during the current or comparative year. Children of committee members use the centre on the same terms and conditions as other users.

During the year services were provided to the charity to the value of £5,052 (2020: £ nil) by the partner of the Chief Executive. No amounts were owed by the charity in this regard at either the current or comparative year-end date.



Chartered Accountants Business & Tax Advisers Registered Auditors

THE AUDIT FINDINGS FOR FAIRPLAY

20 DECEMBER 2021

Andrew McDaid – Engagement Partner
T: +44 (0)1246 580722
E: Andrewmcdaid@mitchellsaccountants.co.uk

David Mizler – Engagement Manager
T: +44 (0)1246 580722
E: Davidmizler@mitchellsaccountants.co.uk

MCABA Limited t/a Mitchells
Chartered Accountants & Business Advisers
91-97 Saltersgate
Chesterfield
S40 1LA



YEAR ENDED
31 MARCH 2021





Private and Confidential

Chartered Accountants Business & Tax Advisers Registered Auditors

The Board of Trustees

FairPlay

Alexandra Road West

Chesterfield

Derbyshire

S40 1NP

Mitchells Chartered Accountants

& Business Advisers

91-97 Saltergate, Chesterfield

Derbyshire, S40 1LA

T +44 (0)1246 274 121

F +44 (0)1246 221 337

E consult@mitchellsaccountants.co.uk

20 December 2021

Dear Sirs

Audit Findings for Fairplay for the year ended 31 March 2021

This Audit Findings report highlights the significant findings arising from the audit for the benefit of those charged with governance, as required by International Standard on Auditing (UK & Ireland) 260. Its contents will be discussed with the Board.

As Auditors we are responsible for performing the audit, in accordance with International Standards on Auditing (UK & Ireland), which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Yours faithfully

DocuSigned by:

Mitchells

8984237655F1434...

Andrew McDaid

Engagement Partner

for and on behalf of Mitchells Chartered Accountants & Business Advisers

CONTENTS

Section	Page
1. Executive summary	1
2. Significant findings	2
3. Other audit findings	3
4. Other communication requirements	5
5. Design effectiveness of internal controls	6
6. Surplus reconciliation	9
7. Summary of misstatements	10
8. Audit fees, non-audit services and independence	11
9. Key audit developments	12

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed primarily for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify any control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this was not prepared for, nor intended for, any other purpose.

SECTION I

Executive Summary

1.1 Introduction

In the conduct of our audit we have not had to alter or change our audit plan which we communicated to you in the remote meeting prior to the commencement of the audit.

1.2 Status of the audit

Our audit is complete and we do not expect to make any modifications to our audit report. However, our responsibilities with regard to the audit report extend up to the date on which it is signed and we will advise you of any changes to this position if necessary.

1.3 Audit opinion

We intend to issue an unqualified audit opinion on the financial statements.

1.4 Audit adjustments

Any audit adjustments made to the financial statements are shown on page 9 in the surplus reconciliation. We have included the schedule of unadjusted misstatements which we have found during our audit in section 7 on page 10. These have not been adjusted for on the grounds that they are immaterial to the financial statements.

1.5 Audit risks

Significant risks

- Revenue (income) recognition
- Risk of management override of controls and fraud

Other risks

- Use of accounting estimates
- Internal control environment
- Factors affecting risk of material misstatement due to fraud
- Compliance with legal and regulatory frameworks

1.6 Significant difficulties, if any, encountered during the audit

We encountered no significant difficulties and would like to take this opportunity of thanking your staff for the assistance offered to us during the course of our work. Their patient help and assistance was much appreciated.

SECTION 2

Significant findings

Significant risks identified during planning

'Significant risks' often relate to significant non-routine transactions and judgemental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that therefore occur infrequently. Judgemental matters may include the development of accounting estimates for which there is significant measurement uncertainty (ISA 315, identifying and assessing the risks of material misstatement through understanding the entity and its environments). The table below sets out our findings in respect of the significant risk which were communicated to you in our Audit Plan.

Risks identified in our audit plan	Commentary
<p>1. Revenue (income) recognition</p> <p>Under ISA 240 there is a presumed risk that revenue may be misstated due to improper recognition of revenue. This risk is that income could be recognised in the wrong period, or could be incorrectly classified as restricted or unrestricted.</p>	<ul style="list-style-type: none"> We reviewed the revenue recognition policies for appropriateness and consistency with UK GAAP and the Charities SORP (FRS 102) We reviewed the reported income and performed appropriate analytical procedures. Systems walkthrough testing was performed on income sources Testing was performed on a sample of income transactions throughout the year We reconciled income due per the grant funding agreements to income per the accounts. We reviewed grant funding agreements to ensure that income had been correctly classified as restricted or unrestricted and correctly recognised in accordance with the regulations contained within FRS 102 and the Charities SORP (FRS 102). <p>Conclusion</p> <p>Adjustments to the financial statements in respect of year-end cut-off for fee income were noted as required as a result of our audit testing of income recognition.</p> <p>The classification of grant funding income between restricted and unrestricted funding was discussed and agreed.</p>
<p>2. Management override</p> <p>Under ISA 240 there is a presumed risk that the risk of management override of controls is present in all entities.</p>	<ul style="list-style-type: none"> We reviewed accounting estimates, judgements and decisions made by management for reasonableness and agreed to corroborative supporting evidence where possible. We tested large and unusual journal entries to assess their validity. We reviewed ledgers for unusual or significant transactions. <p>Conclusion</p> <p>Our detailed testing on journal entries during the year did not highlight any unexplained unusual results and therefore we have concluded that no issues have arisen that would suggest any management override of controls.</p>

SECTION 3

Other audit findings

Possible risks identified during planning

In addition to the significant risks identified, we are required by the Auditing Standards to identify other areas where there is a risk of material misstatement. Specifically we are required to "evaluate the design and determine the implementation of the entity's controls, including relevant control activities, over those risks for which, in the auditor's judgement, it is not possible or practicable to reduce the risks of material misstatement at the assertion level to an acceptably low level with audit evidence obtained only from substantive procedures" (ISA 315). The table below sets out our findings in respect of the other risks in relation to Derbyshire Districts Citizens Advice Bureau which we communicated to you in our Audit Plan.

Risks identified in our audit plan		Commentary
1.	<p>Use of accounting estimates</p> <p>The risk of material errors in the accounting estimates such as: depreciation method or asset useful life, allocation of expenditure between funds and different categories in the SOFA.</p>	<ul style="list-style-type: none"> We thoroughly reviewed all accounting estimates. We ensured that the necessary audit evidence was gathered. We ensured that calculations were performed on a consistent basis. <p>Conclusion</p> <p>From the work performed on accounting estimates, there were no issues identified.</p>
2.	<p>Internal control environment</p> <p>Charities are required to have in place systems and financial controls which conform with the requirements of both propriety and good financial management. If this is not the case, there is a risk that the charity could be in trouble with the authorities.</p>	<ul style="list-style-type: none"> Walk through tests were performed as part of our audit procedures to ensure that the systems are working as intended. Thorough documentation illustrating how the internal controls were operating were sourced. <p>Conclusion</p> <p>From our work, no major issues were identified. Some minor internal control issues were noted, which are detailed in section 5.</p>
3.	<p>Factors affecting risk of material misstatement due to fraud</p> <p>There is a risk that funds may not be spent appropriately, or the correct procedures have not been followed in relation to spending of funds.</p>	<ul style="list-style-type: none"> When testing purchases, we tested that the correct authorisation has been received before making the purchase. We checked that the purchases tested were appropriate to and were made for the purposes for the charity. <p>Conclusion</p> <p>From the work performed, there were no issues identified relating to fraud.</p>

SECTION 3

Other audit findings (continued)

Risks identified in our audit plan	Commentary
<p>4. Compliance with Frameworks There is a risk of the entity not complying with the legal and regulatory framework applicable to the entity.</p>	<ul style="list-style-type: none"> • We queried management as to whether the entity is in compliance with such laws and regulations. • We inspected correspondence from the relevant licensing or regulatory authorities. <p>Conclusion From our work, there was no evidence of non-compliance with the legal and regulatory framework applicable to the organisation. The accounts have been prepared in compliance with FRS 102 and the Charities SORP (FRS 102).</p>
<p>5. Compliance with laws & regulations There is a risk of misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations.</p>	<ul style="list-style-type: none"> • An understanding of the legal and regulatory frameworks applicable to the company was obtained. • An understanding of how the company are complying was obtained by making enquiries to relevant members of the management team. • We corroborated our enquiries through our enquiry into legal fees incurred during the year. • We identified the controls management has in place to prevent and detect fraud and assessed the operation of those controls. <p>Conclusion From the work performed, no instances of fraud or non-compliance with laws and regulations were found which would result in any misstatement</p>

SECTION 4

Other communication requirements

Issue	Commentary
1. Matters in relation to fraud	<ul style="list-style-type: none"> We have discussed the risk of fraud with representatives of the board of trustees, who confirmed that they are not aware of any issues of fraud arising in the period under review or since.
2. Matters in relation to related parties	<ul style="list-style-type: none"> We are not aware of any related party transactions which have not been disclosed in the financial statements.
3. Matters in relation to laws and regulations	<ul style="list-style-type: none"> We have not been made aware of any significant incidences of non-compliance with the statute or other key legislative requirements.
4. Written representations	<ul style="list-style-type: none"> Representations have been requested from management in respect of the significant assumptions used in the preparation of the financial statements.
5. Going concern presumption	<ul style="list-style-type: none"> Management has assessed the organisation as a going concern and prepared the financial statements on that basis with appropriate disclosures being made in the accounts. Based on the latest forecasts, assumptions used and sensitivities applied, we concur with management's view that the going concern assumption is an appropriate basis for preparing the accounts.

SECTION 5

Design effectiveness of internal controls

5.1 Summary

- The purpose of an audit is to express an opinion on the financial statements.
- Our audit included consideration of internal controls relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.
- The matters being reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with ISA 265.

5.2 Current year control recommendations

Risk Factor: ● High ● Medium ● Low

Assessment	Issue and risk	Recommendations
1. ●	<p>Documentation relating to grant income</p> <p>In reviewing grant income during the audit, it was noted that there were agreements and other proof of entitlement to grants that could not be initially located.</p>	<p>Although it is noted that sufficient documentary evidence relating to grant income was subsequently produced, it is recommended that all such agreements, correspondence and other confirmatory documentation are held together in a central storage location. This would help to ensure the completeness of grant income records held by the charity and improve accessibility to the records.</p> <p>Management response: <i>We now keep paper copies in a secure cabinet where all future and current grant documentation will be kept.</i></p>
2. ●	<p>Restricted funds</p> <p>The QuickBooks accounting records did not reflect the correct allocation of expenditure between individual restricted funds, as final adjustments to align expenditure with related income were not posted and misallocations between funds were also identified. As a result there was an increased risk that the split of funds between restricted and unrestricted in the financial statements may be misstated.</p>	<p>The accounting records maintained on QuickBooks should fully reflect the income and expenditure for each restricted fund and the correct balances of restricted funds at the year-end date.</p> <p>Management response: <i>Any errors will be corrected and going forward we will strive to ensure that income and expenditure are correctly allocated by fund on QuickBooks.</i></p>

SECTION 5

Design effectiveness of internal controls (continued)

5.2 Current year control recommendations (continued)

Risk Factor:  High  Medium  Low

Assessment	Issue and risk	Recommendations
3	<p>Capitalisation of fixed assets</p> <p>Instances have been noted during the year where items of computer equipment which meet the definition of a fixed asset and are material in value in total were not initially capitalised.</p>	<p>It should be ensured that the nature of expenditure should be considered at the point of purchase and any fixed assets should be recorded as such in the charity's accounting system.</p> <p>Management response: <i>The finance officer and the treasurer will consider and review relevant purchases at the time of purchase or at each finance review for to determine capitalisation.</i></p>
4	<p>Late payment of pension contributions</p> <p>We noted an isolated incident where a pension payment in respect of both employee and employer contributions was made late.</p>	<p>All pension contributions to be paid into the charity's pension scheme need to be made on time. We note in mitigation that this was an isolated error than occurred at the time of the initial Coronavirus lockdown at the start of the financial year.</p> <p>Management response: <i>The payment of the pensions is taken by direct debit, the late payment would relate to issues of the Pension Provider's direct debit collection and not insufficient funds or delayed authorisation of payment. We will continue to endeavour to ensure the submissions to the Pension provider are timely within our control.</i></p>
5	<p>Calculation of claims made under the Job Retention Scheme</p> <p>When carrying out testing on the furlough claims made by the company, a number of errors in calculations and the methodology used were noted.</p>	<p>Should the furlough scheme be reintroduced in future and employees placed on furlough, it should be ensured that furlough pay is calculated using the guidance given by HMRC.</p> <p>Management response: <i>The treasurer is a Chartered Accountant and was also consulted, however the furlough guidance and related calculations are ambiguous and open to interpretation, the guidance also changed over time. We made the claims based on our understanding of the guidance provided, we are happy to follow your interpretation and calculations and make the necessary corrections.</i></p>

SECTION 5

Design effectiveness of internal controls (continued)

Assessment	Issue and risk	Recommendations
5.3 Follow-up of previous years control recommendations	Assessment	Update on actions taken to address the issue
Assessment	Issue and risk previously communicated	No control issues were identified by the previous auditors for the year ended 31 March 2020.
	Assessment	N/A

Assessment: Previous issue solved (✓) still present (X)

SECTION 6

Surplus reconciliation

£

Surplus/(deficit) per final client TB

(807)

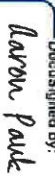
Adjustments made:

Depreciation charge for the year	(33,175)
Reverse 2020 late fee invoices provision	(22,087)
2021 late fee invoices provision	38,528
2020 fee invoices adjustments made in the year	(3,902)
Accruals movements in the year	(21,091)
Prepayments movements in the year	2,502
Release of accrued income re abortive Disneyland Paris trip	15,979
Closing stock movement over the year	442
Fixed assets expensed in error	9,333
Depreciation on the above fixed assets	(1,872)
Correction of opening balance of depreciation	4,873
Accrued fee income	13,860
Consistency income provision	1,200
Late movements on fee ledger – voided 2021 entries	(825)
Children in Need grant repayable	(4,822)

Surplus/(Deficit) per accounts

(1,864)

On behalf of the Board of Trustees, I hereby approve these amendments in respect of the financial statements for the year ended 31 March 2021.

DocuSigned by:

 Signed: 1C59AFC082E458

Date: 20 December 2021

SECTION 7

Summary of misstatements

6.1 Objectives

To consider the impact of unadjusted errors on the audit opinion.

To determine whether these errors individually or in total are material and whether adjustment or qualification is necessary.

6.2 Summary

Account and Narrative	Profit & Loss		Balance Sheet	
	Dr £	Cr £	Dr £	Cr £
Gift Aid creditor not provided for	2,871			2,871
Furlough claim misstatements	3,723			3,723
Total potential adjustments	6,594	-	-	6,594

What is the net effect of these errors on profit?

6,594

What is the materiality guideline?

8,590

Is an adjustment required for any of these errors?

No

6.3 Conclusion

Errors are immaterial individually and in aggregate and so have not been adjusted for in the financial statements.

SECTION 8

Audit fees, non-audit services and independence

Fees	Incl VAT £	Fees for other services	Incl VAT £
Satutory Audit 2020	4,800	Accounts preparation 2021 (including all other general advice and support)	1,800

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standards and therefore we confirm that we are independent and are able to express an objective opinion on the financial statements. The accounts have been prepared from a trial balance provided by yourselves, and any adjustments made, as shown in Section 6 of this report, have been discussed and agreed with Heather Nicklin and Aaron Paul. We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standards.

Confirmation

On behalf of the Board of Trustees I hereby confirm our acknowledgement and agreement of the contents of this report.

Signed: 
 Aaron Paul

Date: 20 December 2021

SECTION 9

Key audit developments

Set out below are the key audit developments that will have an impact on how we will approach certain aspects of the current and future audits and what information we may require from you in order to carry this out.

ISA 570 – Going concern

- The Financial Reporting Council (FRC) has revised its going concern standard, ISA UK 570, in response to a string of corporate failures where auditors failed to warn that companies were on the brink of collapse.
- The new standard is applicable for accounting periods beginning on or after 15 December 2019 with early adoption permitted.
- Your responsibilities under Company Law and/ or Charity Reporting Framework:
 - To prepare the financial statements on the going concern basis unless it is inappropriate to presume that the entity will continue in business
 - Our responsibility as the auditor (regardless of any explicit responsibility set out in the applicable financial reporting framework):
 - To obtain sufficient appropriate audit evidence regarding, and conclude on:
 - Whether a material uncertainty related to going concern exists; and
 - The appropriateness of management's use of the going concern basis of accounting in the preparation of the financial statements
 - ISA 570 Revised provides auditors with a clearer framework for challenging management's assessment of going concern and to enhance communication of such matters with those charged with governance
 - Key changes:
 - Definition of going concern has been strengthened to apply to any entity unless its management intends to liquidate the entity or to cease trading or has no realistic alternative to liquidation or cessation of operations.
 - The revised standard requires greater work on the part of the auditor to more robustly challenge management's assessment of going concern, thoroughly testing the adequacy of the supporting evidence, and evaluating the risk of management bias. As part of this our audit work will now document and evaluate
 - The process by which management makes its assessment of going concern; and
 - The oversight of this by directors/trustees

SECTION 8

Key audit developments (continued)

ISA 540 – Accounting Estimates

- Developments in the business environment and introduction of new accounting standards have given rise to a greater use of accounting estimates. ISA 540 Revised establishes robust requirements for auditing accounting estimates and provides detailed guidance to enhance audit quality. This guidance requires auditors to perform appropriate procedures in relation to accounting estimates and related disclosures.
- ISA 540 Revised is applicable for accounting periods commencing on or after 15 December 2019 and early adoption is permitted.
- Although ISA 540 applies to all accounting estimates, the degree to which an accounting estimate is subject to estimation uncertainty will vary substantially. The standard provides a framework to apply scalability to the risks associated with each accounting estimate which will impact the persuasiveness of the audit evidence required.
- It is likely that we will need to undertake additional work and require more information from you in order to comply with the upcoming changes

