

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

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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.

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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
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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.

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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
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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
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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.

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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
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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
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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

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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

		Unrestricted funds	2022 Restricted funds	Total funds	2021 (restated) Total funds
	Note	£	£	£	£
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

		2022	2021 (restated)
	Note	£	£
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
		820,055	699,560
Creditors: amounts falling due within one year	19	132,658	71,514
Net current assets		687,397	628,046
Total assets less current liabilities		2,139,400	2,104,340
Net assets		2,139,400	2,104,340
Funds of the charity			
Restricted funds		15,390	23,870
Unrestricted funds		2,124,010	2,080,470
Total charity funds	22	2,139,400	2,104,340

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	(5,751)	(9,333)
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 (restated)
	£	£	£	£
Fees for provision of services	<u>1,054,573</u>	<u>1,054,573</u>	<u>603,669</u>	<u>603,669</u>

7. Other trading activities

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021 (restated)
	£	£	£	£
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	<u>3,098</u>	<u>3,098</u>	<u>4,178</u>	<u>4,178</u>
	<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 (restated)
	£	£	£	£
Fundraising costs	<u>521</u>	<u>521</u>	<u>461</u>	<u>461</u>

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	<u>225,566</u>	<u>14,036</u>	<u>239,602</u>
	<u>1,119,701</u>	<u>99,276</u>	<u>1,218,977</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021 (restated)
	£	£	£
Care, recreation and education services	645,374	78,013	723,386
Support costs	<u>154,841</u>	<u>9,651</u>	<u>164,493</u>
	<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 <i>(restated)</i>
	£	£
Depreciation of tangible fixed assets	<u>29,928</u>	<u>30,174</u>

13. Auditors remuneration

	2022	2021 <i>(restated)</i>
	£	£
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 <i>(restated)</i>
	£	£
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	1,651,776	25,712	37,400	127,503	1,842,391
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	213,347	22,256	35,150	119,635	390,388
Carrying amount					
At 31 March 2022	1,438,429	3,456	2,250	7,868	1,452,003
At 31 March 2021	1,455,114	2,360	3,150	15,670	1,476,294

17. Stocks

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

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	<u>2,080,470</u>	<u>1,163,781</u>	<u>(1,120,222)</u>	<u>(19)</u>	<u>—</u>	<u>2,124,010</u>

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

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	2,124,010	15,390	2,139,400

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 (restated) £
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	2,080,470	23,870	2,104,340

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	616,044	64,067	680,111

27. Operating lease commitments

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

	2022 £	2021 (restated) £
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	40,500	41,500
	50,888	66,854

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.