

**Fairplay**  
**Company Limited by Guarantee**  
**Financial Statements**  
**31 March 2024**

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

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**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**

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

**Fairplay**  
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**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.

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**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.

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**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.



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**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.

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**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](http://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**

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>1,566,576</u>	<u>120,576</u>	<u>1,687,152</u>	<u>1,467,349</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>1,474,294</u>	<u>126,524</u>	<u>1,600,818</u>	<u>1,326,164</u>
<b>Net income</b>		<u>92,282</u>	<u>(5,948)</u>	<u>86,334</u>	<u>141,185</u>
Transfers between funds		(842)	842	—	—
<b>Net movement in funds</b>		<u>91,440</u>	<u>(5,106)</u>	<u>86,334</u>	<u>141,185</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		2,264,081	16,504	2,280,585	2,139,400
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	18	1,416,648	1,432,660
<b>Current assets</b>			
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>
<b>Creditors: amounts falling due within one year</b>	21	<u>98,786</u>	<u>127,740</u>
<b>Net current assets</b>		<u>950,271</u>	<u>847,925</u>
<b>Total assets less current liabilities</b>		<u>2,366,919</u>	<u>2,280,585</u>
<b>Net assets</b>		<u>2,366,919</u>	<u>2,280,585</u>
<b>Funds of the charity</b>			
Restricted funds		11,398	16,504
Unrestricted funds		<u>2,355,521</u>	<u>2,264,081</u>
<b>Total charity funds</b>	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**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
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>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	(9,704)	(6,693)
Net cash used in investing activities	<u>(9,704)</u>	<u>(6,693)</u>
<b>Net increase in cash and cash equivalents</b>	53,608	141,404
<b>Cash and cash equivalents at beginning of year</b>	<u>821,515</u>	<u>680,111</u>
<b>Cash and cash equivalents at end of year</b>	<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 £
<b>Donations</b>			
Donations	18,805	130	18,935
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	67,739	—	67,739
<b>Grants</b>			
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	<u>1,689</u>	<u>1,689</u>	<u>3,100</u>	<u>3,100</u>
	<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):

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets	25,714	25,913

**15. Auditors' remuneration**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
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:

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
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 £
<b>Cost</b>					
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)
<b>At 31 Mar 2024</b>	<u>1,651,776</u>	<u>9,975</u>	<u>37,400</u>	<u>131,090</u>	<u>1,830,241</u>
<b>Depreciation</b>					
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)
<b>At 31 Mar 2024</b>	<u>246,717</u>	<u>9,048</u>	<u>36,950</u>	<u>120,878</u>	<u>413,593</u>
<b>Carrying amount</b>					
<b>At 31 Mar 2024</b>	<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

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

#### 20. Debtors

	<b>2024</b> £	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

	<b>2024</b> £	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**

	<b>2024</b>	2023
	<b>£</b>	<b>£</b>
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>
<b>At 31 March 2024</b>	<u><b>18,753</b></u>	<u><b>24,909</b></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	—	59,471	(60,513)	1,042	—
Children in Need 2021	—	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	—	58,016	(59,010)	994	—
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>

#### 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)
<b>Net assets</b>	<b>2,355,521</b>	<b>11,398</b>	<b>2,366,919</b>

  

	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)
<b>Net assets</b>	<b>2,264,081</b>	<b>16,504</b>	<b>2,280,585</b>

**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.