

REGISTERED CHARITY NUMBER: 1171350

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Meriden Adventure Playground Association**

C/O Enterprise Centre
1 Hedingham Grove
Chelmunds Cross
Chelmsley Wood
Birmingham
B37 7TP

Meriden Adventure Playground Association

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for the Year Ended 31 March 2021**

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Meriden Adventure Playground Association

Report of the Trustees for the Year Ended 31 March 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide, maintain and develop facilities at Meriden Adventure Playground for children, young people and families resident in Chelmsley Wood and its' surrounding areas, through the provision of safe and stimulating play opportunities so as to develop their physical, social and mental skills.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Strategic sessions with Colebridge Trust

Sue and Jeanette came and facilitated some sessions with the board of trustees in early March 2020 to help us do the groundwork for a 5-year strategic plan. Lockdown did interrupt this work, but as things have eased we have continued to work on this with the great start they gave us and are about to produce a spanking new business plan.

First Lockdown

There were some highlights for us during lockdown. We furloughed nearly all the staff, but those who stayed on, worked in partnership with local volunteers (now called the Rainbow Alliance) to pick up food from supermarkets and deliver food parcels and play packs to those families in real need locally, which also helped us stay in touch with them. It also gave the opportunity to get lots of development and maintenance work done on site and together with the help of several volunteers who were desperate to get out of the house, we managed to build a stage, extend and revamp the garden, install a real donated boat and completely clear out and reorganise all our storage containers – all much-needed tasks.

Summer 2020

We reopened the playground in the first week of July and had to use an online booking system to ensure that numbers were limited in a specific number of daily sessions with lots of disinfectant spraying and hand sanitising everywhere. This worked well considering the limitations (and frustrations with the booking system!) and we continued to use it for several months but we are looking forward to reverting to normal open access as soon as we can – especially to rebuild relationships and communication with those children who regularly turned up unaccompanied.

We were thrilled to set up and build a growing partnership with child psychologists from Barnardo's who over the summer brought groups of children on site twice a week for 'therapeutic play sessions'. We all know that play is nature's therapy for kids and it helps them face and conquer their fears, play out their worries and start to build the confidence and resilience they so need – it was wonderful to see this happening in front of us and also continuing into the autumn term.

Meriden Adventure Playground Association

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE - continued

Sadly with the second lockdown in October this ceased but we look forward to growing this partnership once restrictions finally ease.

Autumn and Spring lockdowns

We were able to stay open after discussions with both Public Health and with the police, albeit for much smaller numbers – initially only 15 per session, which was very tough when so many wanted to come. We had to keep the online booking system going for months in order to try and manage things as fairly as possible.

In order to therefore increase local access, we expanded our daytime targeted sessions for home educated children, disabled children and those under five, as well as offering extra sessions for visiting pupil referral units. Play sessions after school and on Saturdays continue although in order to ensure that local children who would find it difficult or impossible to attend open access sessions, we are now having 'closed' sessions for particular groups once or twice a week.

Youth Nights

Twice-weekly Youth Nights continued after the first lockdown and we also set up a detached youth work project in Kingshurst with funding from the Police Violence Reduction Unit. Many of these young people now come over to the playground each week. Lots of individual young people have been supported on a range of mostly mental health issues and there have been plenty of conversations about these and the effects of the pandemic. We look forward to picking up and starting projects and trips off site that were all cancelled due to lockdowns.

Site Development

The wonderful B37 Project managed to complete their community environmental project on and around the site which has revolutionised our garden area and given us loads of growing flowers, fruit, vegetable and newly planted trees, as well as new habitats for hedgehogs, insects, butterflies and bats, all of which has excited and involved children.

Training

We don't have a big training budget, but the pandemic has enabled plenty of free online training for charities and we have been able to take advantage of many of these. Staff have therefore taken workshops in Trauma-informed practice, safeguarding with particular groups, food hygiene, Team Teach and various other subjects which has been really useful.

Lease

We finally signed the lease with Solihull MBC for use of the land and kitchen/toilets building, which has enabled us to draw down the funding from HS2 for installation of the converted shipping containers on site and to date, the concrete foundations for these have been completed and we look forward to the containers arriving in early summer 2021.

Meriden Adventure Playground Association

Report of the Trustees for the Year Ended 31 March 2021

ACHIEVEMENTS AND PERFORMANCE - continued

Feedback

Feedback continues to be extremely positive in our comments book, on the periodic questionnaires or surveys we send out, and on our Facebook page as well as in the regular and spontaneous conversations had with both adults and children/young people. We continue to be amazed at the power of play to build confidence, resilience and to make all our lives much better all round, especially after this stressful and difficult year.

FINANCIAL REVIEW

Financial Overview

As shown in the Statement of Financial Activities on page 8, the Charity's total income rose to £249,446 for the year, representing an increase of 18% from 2019-20. The Charity's total expenditure fell from £186,867 to £144,791, resulting in a surplus of £104,655. At 31 March 2021 total funds were £220,621, of this £145,827 was unrestricted and £74,794 restricted.

Reserves Policy

A charity's free reserves are its general unrestricted funds (excluding any element represented by fixed assets) less any funds which have been designated for specific future projects by the Trustees. Details of designated funds are given in note 15 of these financial statements.

The charity's reserves policy is to hold a minimum level of free reserves equivalent to approximately six months' expenditure, in order to ensure that any delay in the receipt of income by the charity, caused by the actions of third parties, does not affect the ability of the charity to meet its obligations to its beneficiaries.

As indicated on page 15, note 14, the level of unallocated reserves as at 31 March 2021 was £53,083 which represents 6 months expenditure. The Trustees regularly review the appropriateness of the reserves policy with regard to the current environment in which the Charity operates and believe the level of reserves to be appropriate.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171350

Registered office

C/O Enterprise Centre
1 Hedingham Grove
Chelmunds Cross
Chelmsley Wood
Birmingham
B37 7TP

Meriden Adventure Playground Association

**Report of the Trustees
for the Year Ended 31 March 2021**

REFERENCE AND ADMINISTRATIVE DETAILS - continued

Independent Examiner

SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

Bankers

The Co-operative Bank PLC
1 Balloon Street
Manchester
M60 4EP

Trustees

Alison Wood
David Wood
Johanna Battista (resigned 20 January 2021)
John Freeman
Mark Wilson
Mary Painting (Treasurer)
Mccallmont Clarke
Sarah Evans
Tracey Beasley
Tracey Brant

Meriden Adventure Playground Association

**Report of the Trustees
for the Year Ended 31 March 2021**

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and United Kingdom accounting standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charity SORP,
- make judgements and estimates that are reasonable and prudent,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity. 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.

Approved by order of the board of trustees on 29 October 2021 and signed on its behalf by:

Mary Painting
Trustee

Meriden Adventure Playground Association

**Independent Examiner's Report to the Trustees
for the Year Ended 31 March 2021**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021 which are set out on pages' 8 to 16.

Responsibilities and basis of report

As trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Statement of Recommended Practice (SORP).

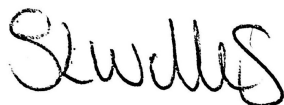
Having satisfied myself that the accounts of the Charity are not required to be audited and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination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

Independent examiner's statement

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

- 1) accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
- 4) the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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



Stacey Willis ACMA, CGMA
SAB Accountancy Services Ltd
102 Hamstead Road
Great Barr
Birmingham
B43 5BN

21 October 2021

Meriden Adventure Playground Association

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)

		Un- restricted funds	Restricted funds	2020-21 Total funds	2019-20 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	18,675	-	18,675	12,914
Charitable activities	3	42,495	182,739	225,233	196,290
Other trading activities	4	2,166	-	2,166	2,486
Total income		63,336	182,739	246,075	211,690
EXPENDITURE ON					
Charitable activities	6	17,884	126,187	144,072	185,440
Raising funds	7	719	-	719	1,427
Total expenditure		18,603	126,187	144,791	186,867
Net income/-expenditure		44,733	56,551	101,284	24,823
Transfers between funds		40,926	- 40,926	-	-
Net movement in funds	14	85,659	15,625	101,284	24,823
RECONCILIATION OF FUNDS					
Total funds brought forward	14	56,797	59,169	115,966	91,143
Total funds carried forward		142,456	74,794	217,250	115,966

CONTINUING OPERATIONS

The statement of financial activities includes all gains and losses recognised during the year. All incoming resources and resources expended derive from continuing activities.

Meriden Adventure Playground Association

Balance Sheet
At 31 March 2021

		Un- restricted funds	Restricted funds	2020-21 Total funds	2019-20 Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	16	43,963	-	43,963	-
CURRENT ASSETS					
Cash at bank and in hand		97,622	74,794	172,416	115,790
Debtors	9	3,690	-	3,690	2,510
		101,312	74,794	176,106	118,300
CREDITORS					
Amounts falling due within one year	8	- 2,819	-	- 2,819	- 2,334
NET CURRENT ASSETS / - LIABILITIES		98,492	74,794	173,287	115,966
TOTAL ASSETS LESS CURRENT LIABILITIES		142,456	74,794	217,251	115,966
NET ASSETS		142,456	74,794	217,251	115,966
FUNDS OF THE CHARITY	14				
Unrestricted funds		142,456	-	142,456	56,797
Restricted funds		-	74,794	74,794	59,169
		142,456	74,794	217,250	115,966

For the year ended 31 March 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors / Trustees responsibilities:

- The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006 - however, in accordance with section 145 of the Charities Act 2011 the accounts have been examined by an independent examiner who's report appears on page 7;
- The director trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

Approved by the Trustees on 29 October 2021 and signed on their behalf by:

Mary Painting
Trustee

Meriden Adventure Playground Association

Notes to the Financial Statements for the Year Ended 31 March 2021

1 ACCOUNTING POLICIES

Company Status

The charity was entered onto the Register of Charities of the Charity Commission of England and Wales on 27 January 2017, with registered charity number 1171350.

Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006.

The financial statements are prepared on the accrual basis using the historic cost concept.

Going Concern assumption

The financial statements have been prepared on a going concern basis which assumes that the charity will continue to operate. The charity's business plan shows that the charity will be able to operate in the foreseeable future. Based on this understanding the director trustees believe that it remains appropriate to prepare the financial statements on a going concern basis. The financial statements do not include any adjustments, which would result from the basis of preparation being inappropriate.

Charitable Status

Meriden Adventure Playground Association (MAPA) is a registered charity and is exempt from corporation tax and capital gains tax provided its income and gains are applied for charitable purposes.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then the income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Meriden Adventure Playground Association

Notes to the Financial Statements for the Year Ended 31 March 2021

1 ACCOUNTING POLICIES - continued

Income from trading activities includes income earned from the sale of food and drinks. Income is received in exchange for supplying goods, in order to raise funds and is recognised when entitlement occurs.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs relating to the category. Where costs cannot be directly attributed to a particular heading they have been allocated to activities on a basis consistent with the use of resources. Expenditure is classified under the following heading:

Expenditure on charitable activities comprise the direct costs of activities undertaken to further the purposes of the charity, including grants payable and all associated support costs.

Cost of raising funds comprise the costs of commercial trading.

Irrecoverable VAT is charged as a cost against the activity for which expenditure was incurred.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event where it is probable that there will be an outflow of economic resources to settle the obligation and where creditors can be estimated or measured reliably.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Tangible Fixed Assets

Depreciation is calculated so as to write off the cost of each asset, less its residual value, over its estimated useful economic life. The depreciation charge recognised each year relates to the class of the asset, the rates and classes are as follows:

Equipment - *5 years straight line*

Container Structure - *15 years straight line*

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 2021**1 ACCOUNTING POLICIES - continued****Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

TRUSTEES REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor the year ended 31 March 2020 except for reasonable out of pocket expenses.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2020-21	Total 2019-20
	£	£	£	£
Donations	18,675	-	18,675	12,914

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020-21	Total 2019-20
	£	£	£	£
Events	891	-	891	4,497
Grants	30,307	182,739	213,046	188,539
Schools	11,296	-	11,296	3,254
	42,495	182,739	225,233	196,290

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2020-21	Total 2019-20
	£	£	£	£
Other sales	1,111	-	1,111	819
Café sales	1,055	-	1,055	1,666
	2,166	-	2,166	2,486

5 CONTROLLING INTEREST

The Charity is controlled by its Trustees.

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 2021**6 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Accountancy	1,781	-	1,781	1,137
Depreciation	3,358	-	3,358	-
Insurance	2,134	-	2,134	2,029
Legal and professional	1,436	-	1,436	878
Low value tools & equipment	1,059	-	1,059	2,180
Materials and consumables	1,017	8,466	9,482	15,380
Office supplies and sundries	1,112	399	1,510	2,970
Site Development	-	-	-	28,439
Staff costs	4,557	116,629	121,186	131,201
Training	1,431	695	2,126	1,151
Travel	-	-	-	75
	17,884	126,187	144,072	185,440

7 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Cost of goods sold	719	-	719	1,427

8 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2020-21 £	Total 2019-20 £
Accrued expenditure	750	630
Taxes and social Security	2,069	1,704
	2,819	2,334

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2020-21 £	Total 2019-20 £
Trade debtors	1,250	500
Prepaid expenditure	2,087	2,010
Other debtors	353	-
	3,690	2,510

Meriden Adventure Playground Association**Notes to the Financial Statements
for the Year Ended 31 March 2021****10 STAFF COSTS AND ASSOCIATED EXPENSES**

	Total 2020-21 £	Total 2019-20 £
Wages and salaries	<u>121,186</u>	<u>131,201</u>

The average number of employees during the year was as follows:

	2020-21	2019-20
Full time	3	3
Part time	14	14

No employee received emoluments in excess of £60,000

During the year the CIO employed the full time equivalent of 1 Senior Playworker (1 in 2019/20), 1 Deputy Senior Playworker (1 in 2019/20) and 1 Playworker (1 in 2019/20).

Part time employees include 1 Youth Development worker (1 in 2019/20), 1 part-time Finance & Admin worker (1 in 2019/20) and 12 part-time playworkers or sessional youth workers (12 in

The key management personnel of the charity comprise the Trustees, Senior Playworker, Deputy Senior Playworker and Youth Development Worker. Trustees receive no remuneration or other benefits from the charity. The remuneration of key management personnel for the year was £69,169 (£41,802 in 2019-20)

11 COMMITMENTS

There were no operating lease payments committed beyond the year ended 31 March 2021 nor for the year ended 31 March 2020.

12 RELATED PARTY DISCLOSURES

There were no transactions with related parties in this reporting period.

13 PROVISIONS FOR LIABILITIES

At the date that these accounts were approved there was a liability arising in relation to water and electricity usage at the site of Meriden Adventure Playground Association.

The liability is expected to result in an outflow of resources (expenditure) within 12 months of the approval of the accounts and is a present obligation as a result of past events.

These financial statements do not include a provision since the amount owing cannot be reliably measured. At the time of approving the accounts early discussions with the lessor suggest that the liability may be in the region of £10,000 for the year ended 31st March 2021.

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 2021

14 MOVEMENT IN FUNDS

	Balance at beginning of year £	Income £	Exp- enditure £	Transfers between funds £	Balance at end of year £
Unrestricted funds					
General funds					
General Funds - all funds	56,797	63,336	15,550	- 54,871	49,711
Designated funds					
Container structure	-	-	3,053	45,797	42,744
Site dilapidation	-	-	-	20,000	20,000
Service development	-	-	-	30,000	30,000
	-	-	3,053	95,797	92,744
Total Unrestricted funds	56,797	63,336	18,603	40,926	142,456
Restricted funds:					
Awards For All	3,261	-	3,261	-	-
Children In Need	4,215	2,500	6,715	-	-
Active Wellbeing	1,000	-	-	-	1,000
Eveson Trust	3,000	-	1,120	-	1,880
National Lottery	25,758	55,056	80,814	-	-
Birmingham Airport	3,000	-	-	- 3,000	-
Pocket Parks	500	-	500	-	-
Tudor Trust	9,250	32,000	23,814	-	17,435
Sport England	9,185	-	-	-	9,185
Grantham Yorke	-	10,000	2,469	-	7,531
Heart of England - Coronavirus	-	5,000	-	-	5,000
HS2	-	37,926	-	- 37,926	-
Garfield Weston	-	15,000	-	-	15,000
Children In Need - Next Steps	-	16,060	695	-	15,366
Heart of England - Rainbow Alliance	-	5,000	5,000	-	-
VRU	-	4,196	1,799	-	2,397
Total Restricted funds	59,169	182,739	126,187	- 40,926	74,794
TOTAL FUNDS	115,966	246,075	144,791	-	217,250

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 2021**15 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 MARCH 2020**

	Notes	Un- restricted funds £	Restricted funds £	2019-20 Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		12,914	-	12,914
Charitable activities		7,751	188,539	196,290
Other trading activities		2,486	-	2,486
Total income		23,151	188,539	211,690
EXPENDITURE ON				
Charitable activities		9,979	175,461	185,440
Raising funds		1,427	-	1,427
Total expenditure		11,406	175,461	186,867
Net movement in funds		11,745	13,078	24,823
RECONCILIATION OF FUNDS				
Total funds brought forward		45,052	46,091	91,143
Total funds carried forward		56,797	59,169	115,966

16 TANGIBLE FIXED ASSETS

	Container Structure £	E- quipment £	Total £
Cost			
At 1st April 2020	-	-	-
Additions	42,426	1,524	43,950
At 31 March 2021	42,426	1,524	43,950
Depreciation			
At 1st April 2020	-	-	-
Charge for the year	3,053	305	3,358
At 31 March 2021	3,053	305	3,358
Net Book Value			
At 31 March 2021	39,373	1,219	40,592
At 31 March 2020	-	-	-