

REGISTERED CHARITY NUMBER: 1171350

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2023
for
Meriden Adventure Playground Association**

Meriden Adventure Playground
Moorend Avenue
Chelmsley Wood
Birmingham
B37 5TE

Meriden Adventure Playground Association

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

	Page
Contents of the Financial Statements	1
Report of the Trustees	2 - 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 - 20

Meriden Adventure Playground Association

Report of the Trustees for the Year Ended 31 March 2023

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 2023. 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 2019).

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

Holiday Playschemes

HAF funding has proved essential in most school holidays as these are our busiest times and we need extra playwork staff as well as food and play resources. This year we had funding for the summer, Christmas, February half-term and Easter. (At Whitsun, we used our own reserves to pay extra staff and feed children). We cater for up to 200 children a day – sometimes more – thanks to the hard work of our cook and assistant cooks in our tiny hot kitchen. The extreme heat in the summer did mean we had to close a couple of times sadly, but we are working on ways to more easily create larger areas of shade.

Family work

For a range of reasons more parents stay on site now than they ever used to before Covid, but this gives more opportunity for parents to chat and have a cuppa (one mum was overheard recently saying coming to the playground was also her 'me-time'!) both with each other and often for 1-1 conversations with staff when life is tough and either support or signposting is needed. We have continued to support families with second-hand clothes, bedding and other items as and when required, as well as emergency food parcels. Having both been trained by Barnados, Ellen and Jo ran the first 'Being a Parent' course on site, which was a resounding success and has evolved into wider spontaneous drop-in support. A second course is arranged and we hope that these will run regularly and continue to build up parents' confidence and networks. Adventure Tots goes from strength to strength and it is a joy to see the little ones growing competencies and capabilities when they have the site to themselves, as well as parents having the time to make new friends, chat and network.

Therapeutic play

Our weekly sessions alongside CAMHS psychologists continues and we have also invited parents to 'stay and play' sessions each quarter, to join in, chat and eat with us. So many have commented on what a difference it has made to their children to come here and how much better they sleep and cope with their anxiety and other strong feelings.

Meriden Adventure Playground Association

Report of the Trustees for the Year Ended 31 March 2023

ACHIEVEMENTS AND PERFORMANCE - continued

This is also replicated over and over at open sessions, where sensory materials are now regularly available for children with a whole range of needs to use in whatever way they like. It does involve getting very messy at times(!) but children seriously and instinctively know what they need and where else could they do this?

Youth

Youth nights continue to be busy and this year the staff team have also taken time to plan in a whole range of activities young people want, which include craft, cookery, go-kart making and focussed discussions on drugs, exploitation and sexuality, as well as all the regular opportunities to make their own fun and games like build-up and tug o'war. The circus kit including the trapeze bar and silks were introduced and come out regularly with a healthy mix of hilarity and skill-gaining for some! There have been a number of safeguarding referrals and 1-1 support given for particular young people. We managed to obtain funding to run trips off site to Beaumanor Centre to do climbing, team challenges, canoeing and high ropes course/zip line – this was done jointly with the Police and Youth Offending team and was a fabulous project – we hope to do more of these in the future.

Outdoor Learning

Forest School programmes are now a regular feature in term-time and Andy and Paula have been running these both for children not attending school (for a range of reasons) and for preschoolers, as well as one-off sessions for school groups. We are now using the neighbouring woods for this which gives much more scope and includes foraging, shelter-building, camp cooking and woodcraft. Children who find school really difficult seem to really thrive when more naturally learning outdoors.

Community Events

This year we celebrated National Playday in style with a circus-themed playday which was attended by hundreds of families and it was great to see adults also joining in (hats off to the grandmother in her seventies who was a star on the silk trapeze!). Thanks to Circus Mash for all their support over the year in making circus activities part of our regular offer. Fright Night at Hallowe'en was really busy and even more daft and scary than usual. We also had a 'community catch-up' evening in January showcasing activities and statistics of everyday life at MAPA which included a quiz and a discussion with a panel of trustees – it was a great opportunity to get together and talk and find out what local families need, want and think about the playground. We have also gone to other local networking/showcasing events to meet others working with children, young people and families locally and to see how we can all co-operate rather than compete and share ideas and resources.

Staffing

We have been super-fortunate to gain Patrycja as a Finance Officer – her attention to detail is wonderful and she has sorted out many issues for us with great enthusiasm and commitment. We have also been incredibly lucky to gain Zoe as our General Manager. This is a brand new much needed post finally taking on work that has to date been done voluntarily by trustees as well as so much more in terms of management and strategic oversight. She comes with years of relevant experience and has hit the ground running and is already making an enormous difference with new insights and initiatives – we look forward to the coming year!

Meriden Adventure Playground Association

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Financial Overview

As shown in the Statement of Financial Activities on page 8, the Charity's total amounted to £316,029 for the year (2021-22: £394,612). The Charity's total expenditure amounted to £353,187 (2021-22: £280,382), resulting in a deficit of £37,158 (2021-22: £114,230 surplus).

At 31 March 2023 total funds were £294,322 (2021-22: £331,480) including £198,792 of unrestricted funds (2021-22: £213,931) and £95,531 of restricted funds (2021-22: £117,549).

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 13 of these financial statements.

The charity's reserves policy is to hold a minimum level of free reserves equivalent to between three and 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 13, the level of unallocated reserves as at 31 March 2023 was £91,094 (2021-22: £105,303) which represents approximately 3 months total 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.

Meriden Adventure Playground Association

**Report of the Trustees
for the Year Ended 31 March 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1171350

Registered office

Meriden Adventure Playground
Moorend Avenue
Chelmsley Wood
Birmingham
B37 5TE

Bankers

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

Trustees

Alison Wood
David Wood
Jeanette Burrows (appointed 10 November 2022)
John Freeman
Lisa Edwards (appointed 20 February 2023)
Marcus Brain (appointed 10 November 2022)
Mark Wilson
Mccallmont Clarke

Accountants

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

Independent Examiner

Samantha Jackson
Pearl Accountancy Services Limited
61 Bridge Street
Kington
HR5 3DJ

Meriden Adventure Playground Association

**Report of the Trustees
for the Year Ended 31 March 2023**

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 18 September 2023 and signed on its behalf by:



Alison Wood
Trustee

Meriden Adventure Playground Association

**Independent Examiner's Report to the Trustees
for the Year Ended 31 March 2023**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023 which are set out on pages' 8 to 20.

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.



Samantha Jackson
Pearl Accountancy Services Limited
61 Bridge Street
Kington
HR5 3DJ

19 September 2023

Meriden Adventure Playground Association

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

		Un- restricted funds	Restricted funds	2022-23 Total funds	2021-22 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,076	-	6,076	41,540
Charitable activities	3	19,799	286,837	306,636	348,822
Other trading activities	4	3,317	-	3,317	4,249
Total income		29,192	286,837	316,029	394,612
EXPENDITURE ON					
Charitable activities	5	47,074	303,989	351,063	279,617
Raising funds	6	2,124	-	2,124	765
Total expenditure		49,198	303,989	353,187	280,382
Net income/-expenditure		- 20,006	- 17,152	- 37,158	114,230
Transfers between funds		4,866	- 4,866	-	-
Net movement in funds	13	- 15,139	- 22,018	- 37,158	114,230
RECONCILIATION OF FUNDS					
Total funds brought forward	13	213,931	117,549	331,480	217,250
Total funds carried forward		198,792	95,531	294,323	331,480

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 2023

	Notes	Un- restricted funds	Restricted funds	2022-23 Total funds	2021-22 Total funds
FIXED ASSETS		£	£	£	£
Tangible Fixed Assets	16	58,307	-	58,307	59,542
CURRENT ASSETS					
Cash at bank and in hand		116,194	95,531	211,725	256,300
Debtors	8	33,625	-	33,625	26,237
		149,818	95,531	245,349	282,536
CREDITORS					
Amounts falling due within one year	7	9,333	-	9,333	10,599
NET CURRENT ASSETS / - LIABILITIES		140,486	95,531	236,017	271,937
TOTAL ASSETS LESS CURRENT LIABILITIES		198,792	95,531	294,323	331,480
NET ASSETS		198,792	95,531	294,323	331,480
FUNDS OF THE CHARITY	13				
Unrestricted funds		198,792	-	198,792	213,931
Restricted funds		-	95,531	95,531	117,549
		198,792	95,531	294,323	331,480

For the year ended 31 March 2023 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 18 September 2023 and signed on their behalf by:



Alison Wood
Trustee

Meriden Adventure Playground Association

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

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 2019)', 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 2023**

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.

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:

Playground Equipment - *5 years straight line*

Container Structure - *15 years straight line*

Computer Equipment - *3 years straight line*

Meriden Adventure Playground Association**Notes to the Financial Statements
for the Year Ended 31 March 2023****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 2023 nor the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor the year ended 31 March 2022 except for reasonable out of pocket expenses.

2 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Donations	6,076	-	6,076	41,540

3 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Events	16,833	-	16,833	2,533
Grants	2,966	286,837	289,803	333,508
Schools	-	-	-	12,782
	<u>19,799</u>	<u>286,837</u>	<u>306,636</u>	<u>348,822</u>

4 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Other sales	1,796	-	1,796	530
Café sales	1,522	-	1,522	3,719
	<u>3,317</u>	<u>-</u>	<u>3,317</u>	<u>4,249</u>

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 2023**5 EXPENDITURE ON CHARITABLE ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Accountancy	3,429	430	3,858	3,939
Depreciation	6,102	-	6,102	4,711
Insurance	20,119	-	20,119	2,766
Legal & professional	2,644	324	2,968	500
Low value tools & equipment	198	1,056	1,254	3,342
Consultancy support	-	11,475	11,475	31,200
Casual Labour	985	6,436	7,421	984
Play Resources	421	17,549	17,969	16,138
Office supplies & sundries	7,328	7,460	14,788	21,407
Site Development	712	4,682	5,394	7,253
Staff costs	695	249,574	250,270	180,349
Training	4,197	5,003	9,199	5,953
Travel	246	-	246	1,075
	47,074	303,989	351,063	279,617

6 EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Cost of goods sold	2,124	-	2,124	765

7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2022-23	Total 2021-22
	£	£
Trade creditors	659	9,299
Accrued expenditure	1,430	1,300
Taxes and social Security	7,244	-
	9,333	10,599

8 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2022-23	Total 2021-22
	£	£
Trade debtors	13,700	1,500
Prepaid expenditure	19,925	18,362
Accrued Income	-	6,375
	33,625	26,237

Meriden Adventure Playground Association**Notes to the Financial Statements
for the Year Ended 31 March 2023****9 STAFF COSTS AND ASSOCIATED EXPENSES**

	Total 2022-23 £	Total 2021-22 £
Wages and salaries	250,270	180,349

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

	2022-23	2021-22
Full time	3	3
Part time	15	12

No employee received emoluments in excess of £60,000

During the year the CIO employed the full time equivalent of 2 Senior Playworkers (2021-22: 1), 1 Site and Play Team Manager. In the prior reporting period the Trust employed 1 full time Playworker and 1 Deputy Senior Playworker.

Part time staff include 1 Youth Team Manager (2021-22: 0), 1 Admin & Fundraising Officer (2021-22: 1), 1 Therapeutic Playworker (2021-22: 0), and 12 part-time playworkers or sessional youth workers (2021-22: 12).

The CIO also employs 6 casual staff to work in busy periods.

Reconciliation of records held by HMRC

During the preparation of the accounts for this (and the prior) reporting period, Meriden Adventure Playground Association discovered that there was a discrepancy between the payroll records held by HMRC and the records submitted through the charity's payroll software. Since making this discovery, the charity has been in touch with HMRC on a number of occasions to identify the cause of the discrepancy which now seems to be due to a technical error by HMRC and will require a rerun of the payroll for that year. In the meantime, the charity are still awaiting information from HMRC to enable this to happen so that all records are in agreement and a full reconciliation can be performed. The trustees conclude that the result of the reconciliation exercise when completed will not change one's view of the charity's performance based on these financial statements.

All charges to the Statement of Financial Activities in relation to wages paid during the financial are based on the information submitted to HMRC.

10 COMMITMENTS

There were no operating lease payments committed beyond the year ended 31 March 2023 nor for the year ended 31 March 2022.

11 RELATED PARTY DISCLOSURES

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

12 CONTROLLING INTEREST

The Charity is controlled by its Trustees.

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 2023

13 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	105,303	29,192	43,401	-	91,094
Designated funds					
Fixed assets	58,628	-	5,797	4,866	57,697
Site dilapidation	20,000	-	-	-	20,000
Service development	30,000	-	-	-	30,000
	<u>108,628</u>	<u>-</u>	<u>5,797</u>	<u>4,866</u>	<u>107,697</u>
Total Unrestricted funds	<u>213,931</u>	<u>29,192</u>	<u>49,198</u>	<u>4,866</u>	<u>198,792</u>
RESTRICTED FUNDS					
Trusthouse	7,413	23,176	30,589	-	-
Active Wellbeing	1,000	-	1,000	-	-
National Lottery	-	71,749	26,859	-	44,890
Henry Smith	26,258	50,000	54,120	-	22,139
Tudor Trust	20,034	-	20,034	-	-
Sport England	9,185	-	8,279	- 906	-
Grantham Yorke	-	5,000	5,000	-	-
Children In Need - Next Steps	23,548	53,333	74,724	-	2,158
HS2	464	5,774	4,101	- 2,137	-
VRU	3,695	-	3,695	-	-
HAF Programme	19,070	54,042	52,840	- 1,823	18,449
Masonic CT	-	5,000	5,000	-	-
Harry Payne Fund	-	2,000	2,000	-	-
SMBC Online System	-	7,896	-	-	7,896
Ironmongers	5,000	-	5,000	-	-
Sheldon Trust	1,882	8,867	10,749	-	-
Total Restricted funds	<u>117,549</u>	<u>286,837</u>	<u>303,989</u>	<u>- 4,866</u>	<u>95,531</u>
TOTAL FUNDS	<u>331,480</u>	<u>316,029</u>	<u>353,187</u>	<u>-</u>	<u>294,323</u>

Meriden Adventure Playground Association

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

13 MOVEMENT IN FUNDS - continued

Our **Unrestricted funds** come from public donations or income we generate via a) sale of refreshments, b) entry fees at seasonal community events we run, c) our community swapshop and d) hiring out the playground and our staff to other organisations, including running targeted sessions for groups who cannot access the site in open busier sessions.

Unrestricted funds cover our bills, our day to day expenses and the ongoing repair and maintenance of the site and buildings

We have **Designated funds** for service development – which includes strategic planning and development and also for site dilapidation so that there are sufficient funds to cover the costs of electricians, plumbers or roofers as required.

The fixed asset fund within **Designated funds** represents funds utilised for the purpose of capital expenditure, depreciation is charged against the designated fund for each asset purchased. Transfers relate to restricted funding used for the purchase of fixed assets.

Funding from **Children in Need** was awarded to cover staff salaries, some staff training and particularly to support therapeutic play

Funding from **Sport England** supported a circus project - training staff in supporting children and young people with a whole range of circus kit and equipment.

Funding from **Active Wellbeing** was awarded to MAPA so that we could take children and young people on trips off site to do a range of other physical activities.

Funding from **Trust House** is an ongoing grant towards staff salaries including the admin team.

Funding from the **National Lottery** is an ongoing grant which is primarily for staff salaries, some core costs and supported the development of our forest school programme.

Funding from **Grantham Yorke** was a grant towards sessional youthworker's salaries on youth nights.

Funding from **Henry Smith** is an ongoing grant paying for the salaries of two key staff heading up the Play Team and the Youth Team

Funding from the **Tudor Trust** is an ongoing grant towards key staff salaries and some core costs.

Funding from **HS2** was a capital grant that enabled us to buy bespoke shipping containers to use as offices and for community activities/meetings/training etc. and to furnish and resource these spaces.

Funding from **VRU** was a one-off grant that paid for a youth mentoring project working 1-1 with young people at risk.

Meriden Adventure Playground Association

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

13 MOVEMENT IN FUNDS - continued

Funding from the **Harry Payne** Trust was for much needed sand and consumable play resources.

Funding from **Ironmongers** was a grant that paid for our ongoing Adventure Tots project to give under 5's the run of the playground without older children present.

Funding from the **Sheldon Trust** enabled us to employ two sessional youthworkers.

Funding from the **Masonic CT** contributed towards the salaries of our part-time staff.

The **HAF Programme** includes multiple grants received via Solihull MBC and Birmingham City Council to support holiday activities and food during most school holidays and so were used to pay our extra casual holiday staff (including cooks), and to buy food and play resources.

14 EMPLOYEE BENEFIT OBLIGATIONS

The pension costs charged to the Statement of Financial Activities represent the amount of the contributions payable to the schemes in respect of the accounting period.

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 202315 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Un- restricted funds £	Restricted funds £	2021-22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,540	-	41,540
Charitable activities	20,566	328,256	348,822
Other trading activities	4,249	-	4,249
Total income	66,356	328,256	394,612
EXPENDITURE ON			
Charitable activities	14,405	265,211	279,617
Raising funds	765	-	765
Total expenditure	15,170	265,211	280,382
Net movement in funds	51,185	63,045	114,230
Transfer between funds	20,290	- 20,290	-
RECONCILIATION OF FUNDS			
Total funds brought forward	142,456	74,794	217,250
Total funds carried forward	213,931	117,549	331,480

16 TANGIBLE FIXED ASSETS

	Container Structure £	Office Equipment £	Playground Equipment £	Total £
Cost				
At 1st April 2022	66,087	-	1,524	67,611
Additions	-	3,137	1,729	4,866
At 31 March 2023	66,087	3,137	3,253	72,477
Depreciation				
At 1st April 2022	7,459	-	610	8,069
Charge for the year	4,406	1,046	650	6,102
At 31 March 2023	11,865	1,046	1,259	14,170
Net Book Value				
At 31 March 2023	54,222	2,091	1,994	58,307
At 31 March 2022	58,628	-	914	59,542

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 202317 COMPARATIVE BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2022

	Un- restricted funds	Restricted funds	2021-22 Total funds	2020-21 Total funds
FIXED ASSETS	£	£	£	£
Tangible Fixed Assets	59,542	-	59,542	43,963
CURRENT ASSETS				
Cash at bank and in hand	147,859	108,441	256,300	172,416
Debtors	7,875	18,362	26,237	3,690
	155,734	126,803	282,536	176,106
CREDITORS				
Amounts falling due within one year	1,345	9,254	10,599	2,819
NET CURRENT ASSETS / - LIABILITIES	154,389	117,549	271,937	173,287
TOTAL ASSETS LESS CURRENT LIABILITIES	213,931	117,549	331,480	217,251
NET ASSETS	213,931	117,549	331,480	217,251
FUNDS OF THE CHARITY				
Unrestricted funds	213,931	-	213,931	142,456
Restricted funds	-	117,549	117,549	74,794
	213,931	117,549	331,480	217,251

Meriden Adventure Playground Association

Notes to the Financial Statements
for the Year Ended 31 March 202318 COMPARATIVE MOVEMENT IN FUNDS
FOR THE YEAR ENDED 31 MARCH 2022

	Balance at beginning of year £	Income £	Exp- enditure £	Transfers between funds £	Balance at end of year £
UNRESTRICTED FUNDS					
General funds					
General Funds - all funds	49,711	66,356	10,764	-	105,303
Designated funds					
Container structure	42,744	-	4,406	20,290	58,628
Site dilapidation	20,000	-	-	-	20,000
Service development	30,000	-	-	-	30,000
	<u>92,744</u>	<u>66,356</u>	<u>4,406</u>	<u>20,290</u>	<u>108,628</u>
Total Unrestricted funds	<u>142,456</u>	<u>66,356</u>	<u>15,170</u>	<u>20,290</u>	<u>213,931</u>
RESTRICTED FUNDS					
Trusthouse	-	23,176	15,763	-	7,413
Comic Relief	-	3,400	3,400	-	-
Active Wellbeing	1,000	-	-	-	1,000
Eveson Trust	1,880	-	1,880	-	-
National Lottery	-	26,899	26,899	-	-
UK Youth Fund	-	18,300	18,300	-	-
Henry Smith	-	50,000	23,742	-	26,258
Tudor Trust	17,435	20,000	17,402	-	20,034
Sport England	9,185	-	-	-	9,185
Grantham Yorke	7,531	-	7,531	-	-
Heart of England - Coronavirus RF	5,000	-	5,000	-	-
Garfield Weston	15,000	-	15,000	-	-
Children In Need - Next Steps	15,366	63,940	55,757	-	23,548
HS2	-	31,300	10,546	- 20,290	464
VRU	2,397	7,344	6,046	-	3,695
Heart of England - CSW	-	1,000	1,000	-	-
HAF Programme	-	63,904	44,834	-	19,070
Heart of England - Winter Wellbeing	-	5,000	5,000	-	-
Ironmongers	-	5,000	-	-	5,000
Sheldon Trust	-	8,994	7,112	-	1,882
					-
Total Restricted funds	<u>74,794</u>	<u>328,256</u>	<u>265,211</u>	<u>- 20,290</u>	<u>117,549</u>
TOTAL FUNDS	<u>217,250</u>	<u>394,612</u>	<u>280,382</u>	<u>-</u>	<u>331,480</u>