

Charity registration number 1013897

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

A Henderson  
E Hendy  
V Heslop  
J Cooper  
F Wikeley  
C White  
M Bogg  
T Hill (Appointed 6 May 2021)  
C McKeever

**Charity number** 1013897

**Principal address**

Odd Down Community Centre  
Odins Road  
Odd Down  
Bath  
BA2 2TL

**Independent examiner**

Mark Garrett Chartered Accountant  
23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

**Bankers**

Cooperative Bank  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

Barclays Bank PLC  
4-5 Southgate Street  
Bath  
BA1 1AQ

# BATH AREA PLAY PROJECT

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their report and financial statements for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "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)" (as amended for accounting periods commencing from 1 January 2016)

#### **Objectives and activities**

The policies adopted in furtherance of these objects are listed in the constitution statement and there has been no changes in these during the year.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

The trustees have paid due regard to guidance issued by the Charity Commission on public benefit when exercising any powers or duties to which the guidance is relevant.

The Charity continues provision of play support for children and families, holiday playschemes, youth provision and early years including provision specifically for disabled children and young people in the form of short breaks. The Trustees continued use of reserves in order to ensure the FSPS team were managed effectively. We collaborated and provided a number of free community based play sessions open to all disadvantaged children and families across B&NES, as part of the partnership with Bath Rugby Foundation on the Summer BreakOut umbrella for which grants were used to open these to all in order to maintain this important aspect of our work.

#### **Financial review**

During the year, with Covid-19 still very much present, income and expenditure from contracts was used to fulfil our obligations, supporting vulnerable families at full capacity, after negotiations with B&NES for the changes in Short Breaks contracts. With support from local Trusts and Foundation, we were able to provide much needed community play support again. Our work as Lead Partner on the Short Breaks contract was continued for a further year and will shortly be finishing the review of Short Breaks. We were delighted to have the CYPN contract funded by St. Johns through B&NES Council, providing longer term security.

We successfully completed our first Gift Aid claim and have registered with Government Tax free Childcare scheme in order to further support parents/carers when using our services.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. A level of 5 months' reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. As part of their ongoing commitment to Quality Governance and Management, the organisation has held the ISO9001 Quality Award since 2010 and has now achieved the 2018 standard. Ofsted registration has been maintained for 5 settings in addition to a new Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Structure, governance and management**

The charity was established by a charitable trust deed in 1992. The charity objects are as follows:

- (i) to advance the education of children and young people.
- (ii) to promote a range of inclusive and accessible play opportunities for children in their own communities within the Bath area.

The trustees who served during the year and up to the date of signature of the financial statements were:

A Henderson

E Hendy

V Heslop

J Cooper

F Wikeley

C White

M Bogg

C Gerrish

(Resigned 30 April 2021)

T Hill

(Appointed 6 May 2021)

C McKeever

Trustees are recruited from the area in which the Charity operates and are appointed at the annual general meeting.

BAPP Trustees were delighted to appoint Tracy Hill as Trustee Treasurer who has greatly assisted and guided us in utilisation of Quick Books, ensuring that systems across all our projects have improved financial reporting, greatly assisting Trustees responsibilities in financial management.

The charity's organisation structure consists of a board of unpaid Trustees, who have appointed a director, who is not a trustee, to manage the day to day operation of the charity. The director is supported by a number of paid administration staff in that role. The charity also employs project workers who carry out day to day functional tasks. These staff are under the control of the director and administration team.

Specific investment powers are outlined in the constitution statement.

There were no connected charities.

The trustees' report was approved by the Board of Trustees.

### **A Henderson**

Trustee

Dated: 19 October 2022

# BATH AREA PLAY PROJECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF BATH AREA PLAY PROJECT

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I report to the trustees on my examination of the financial statements of Bath Area Play Project (the charity) for the year ended 31 March 2022.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other 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.

#### **Mark Garrett Chartered Accountant**

23 Leafield Industrial Estate  
Leafield Way  
Corsham  
Wiltshire  
SN13 9RS

Dated: 19 October 2022

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

|   |        | Unrestricted<br>funds | Designated<br>funds  | Restricted<br>funds  | Total<br>2022         | Total<br>2021         |
|---|--------|-----------------------|----------------------|----------------------|-----------------------|-----------------------|
|   | Notes  | £                     | £                    | £                    | £                     | £                     |
| <b>Income from:</b>   |        |                       |                      |                      |                       |                       |
| Donations and legacies  | 3      | 22,710                | -                    | 9,805                | 32,515                | 16,572                |
| Incoming resources from charitable activities                           | 4      | 633,904               | -                    | 41,680               | 675,584               | 529,644               |
| Investments   | 5      | 2                     | 764                  | -                    | 766                   | -                     |
| Material other income   |        | -                     | -                    | -                    | -                     | 39,089                |
| <b>Total income</b>   |        | <u>656,616</u>        | <u>764</u>           | <u>51,485</u>        | <u>708,865</u>        | <u>585,305</u>        |
| <b>Expenditure on:</b>  |        |                       |                      |                      |                       |                       |
| Raising funds   | 6<br>7 | 4,320                 | -                    | -                    | 4,320                 | -                     |
| Charitable activities   | 8      | 617,615               | -                    | -                    | 617,615               | 507,225               |
| <b>Total resources expended</b>   |        | <u>621,935</u>        | <u>-</u>             | <u>-</u>             | <u>621,935</u>        | <u>507,225</u>        |
| <b>Net incoming resources before transfers</b>                          |        | 34,681                | 764                  | 51,485               | 86,930                | 78,080                |
| Gross transfers between funds   |        | 60,711                | -                    | (60,711)             | -                     | -                     |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |        | <u>95,392</u>         | <u>764</u>           | <u>(9,226)</u>       | <u>86,930</u>         | <u>78,080</u>         |
| Fund balances at 1 April 2021   |        | <u>243,543</u>        | <u>85,278</u>        | <u>20,000</u>        | <u>348,821</u>        | <u>270,741</u>        |
| <b>Fund balances at 31 March 2022</b>                                   |        | <u><u>338,935</u></u> | <u><u>86,042</u></u> | <u><u>10,774</u></u> | <u><u>435,751</u></u> | <u><u>348,821</u></u> |

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

All income and expenditure derive from continuing activities.

# BATH AREA PLAY PROJECT

## BALANCE SHEET

AS AT 31 MARCH 2022

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|   | Notes | 2022<br>£       | £                     | 2021<br>£       | £                     |
|---|-------|-----------------|-----------------------|-----------------|-----------------------|
| <b>Fixed assets</b>                                   |       |                 |                       |                 |                       |
| Tangible assets                                       | 12    |                 | 8,466                 |                 | 10,116                |
| <b>Current assets</b>                                 |       |                 |                       |                 |                       |
| Debtors   | 13    | 24,248          |                       | 20,426          |                       |
| Cash at bank and in hand                              |       | 438,585         |                       | 366,486         |                       |
|   |       | <u>462,833</u>  |                       | <u>386,912</u>  |                       |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(35,548)</u> |                       | <u>(48,207)</u> |                       |
| Net current assets                                    |       |                 | <u>427,285</u>        |                 | <u>338,705</u>        |
| <b>Total assets less current liabilities</b>          |       |                 | <u><u>435,751</u></u> |                 | <u><u>348,821</u></u> |
| <b>Income funds</b>                                   |       |                 |                       |                 |                       |
| Restricted funds                                      |       |                 | 10,774                |                 | 20,000                |
| Designated funds                                      |       |                 | 86,042                |                 | 85,278                |
| Unrestricted funds                                    |       |                 | 338,935               |                 | 243,543               |
|   |       |                 | <u>435,751</u>        |                 | <u>348,821</u>        |

The accounts were approved by the Trustees on 19 October 2022

T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Bath Area Play Project is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of business.

#### 1.5 Expenditure

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                                |                            |
|--------------------------------|----------------------------|
| Fixtures, fittings & equipment | 25% reducing balance basis |
| Motor vehicles                 | 25% reducing balance basis |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

|                     | <b>Unrestricted<br/>funds</b> | <b>Restricted<br/>funds</b> | <b>Total</b>      | Unrestricted<br>funds | Restricted<br>funds | Total             |
|---------------------|-------------------------------|-----------------------------|-------------------|-----------------------|---------------------|-------------------|
|                     | <b>2022</b>                   | <b>2022</b>                 | <b>2022</b>       | 2021                  | 2021                | 2021              |
|                     | <b>£</b>                      | <b>£</b>                    | <b>£</b>          | £                     | £                   | £                 |
| Donations and gifts | 22,710                        | 9,805                       | 32,515            | 14,402                | 2,170               | 16,572            |
|                     | <u>          </u>             | <u>          </u>           | <u>          </u> | <u>          </u>     | <u>          </u>   | <u>          </u> |

Donations from Bath Building Society, The Medlock Charitable Trust, Van Neste Foundation, Andrew Fletcher, The Combe Down Holiday Trust, The Joyce Fletcher Charitable Trust, Co-operative Local Donations and Amazon Smile Program are all gratefully acknowledged. Our particular thanks for all donations from parents, members of the public at play events and anonymous donors.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 4 Incoming resources from charitable activities

|                                  | Office and<br>O.D.C.C.<br>2022<br>£ | Family, play<br>and support<br>services<br>2022<br>£ | Pre school and<br>Creche<br>2022<br>£ | Disabled<br>services<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|----------------------------------|-------------------------------------|--|---------------------------------------|-----------------------------------|--------------------|--------------------|
| Services provided under contract | 45,332                              | 137,534  | 115,025                               | 170,322                           | 468,213            | 447,327            |
| Performance related grants       | 14,317                              | 119,088  | 19,446                                | 690                               | 153,541            | 49,555             |
| Ancillary trading income         | 727                                 | -  | 35,947                                | -                                 | 36,674             | 21,819             |
| Charitable rental income         | 8,952                               | -  | 806                                   | -                                 | 9,758              | 4,689              |
| Other income                     | 3,333                               | -  | 4,065                                 | -                                 | 7,398              | 6,254              |
|                                  | <u>72,661</u>                       | <u>256,622</u>                                       | <u>175,289</u>                        | <u>171,012</u>                    | <u>675,584</u>     | <u>529,644</u>     |
| Analysis by fund                 |                                     |  |                                       |                                   |                    |                    |
| Unrestricted funds               | 62,611                              | 232,897  | 167,384                               | 171,012                           | 633,904            | 481,240            |
| Restricted funds                 | 10,050                              | 23,725   | 7,905                                 | -                                 | 41,680             | 48,404             |
|                                  | <u>72,661</u>                       | <u>256,622</u>                                       | <u>175,289</u>                        | <u>171,012</u>                    | <u>675,584</u>     | <u>529,644</u>     |

#### For the year ended 31 March 2021

|                                  | Office and<br>O.D.C.C.<br>£ | Family, play<br>and support<br>services<br>£ | Pre school and<br>Creche<br>£ | Disabled<br>services<br>£ | Total<br>2021<br>£ |
|----------------------------------|-----------------------------|--|-------------------------------|---------------------------|--------------------|
| Services provided under contract | 17,672                      | 143,992                                      | 107,636                       | 178,027                   | 447,327            |
| Performance related grants       | 20,000                      | 18,615                                       | 9,996                         | 944                       | 49,555             |
| Ancillary trading income         | -                           | 11,979                                       | 9,840                         | -                         | 21,819             |
| Charitable rental income         | 4,689                       | -  | -                             | -                         | 4,689              |
| Other income                     | 6,018                       | 118  | 118                           | -                         | 6,254              |
|                                  | <u>48,379</u>               | <u>174,704</u>                               | <u>127,590</u>                | <u>178,971</u>            | <u>529,644</u>     |
| Analysis by fund                 |                             |  |                               |                           |                    |
| Unrestricted funds               | 28,379                      | 157,240                                      | 117,594                       | 178,027                   | 481,240            |
| Restricted funds                 | 20,000                      | 17,464                                       | 9,996                         | 944                       | 48,404             |
|                                  | <u>48,379</u>               | <u>174,704</u>                               | <u>127,590</u>                | <u>178,971</u>            | <u>529,644</u>     |

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Investments

|                     | Unrestricted<br>funds | Endowment<br>funds<br>designated | Total      | Total    |
|---------------------|-----------------------|----------------------------------|------------|----------|
|                     | 2022                  | 2022                             | 2022       | 2021     |
|                     | £                     | £                                | £          | £        |
| Interest receivable | 2                     | 764                              | 766        | -        |
|                     | <u>2</u>              | <u>764</u>                       | <u>766</u> | <u>-</u> |

### 6 Grants and Contracts

Grants and contracts include the following: -

Bath and North East Somerset commissioning contracts £377,300  
Quartet Community Foundation £14,825  
Midsomer Norton Town Council £800  
Keynsham Town Council £1,100  
The Ludlow Trust £6,000  
GWR CEP £9,573  
Radstock Town Council £1,000  
Westfield Parish Council £1,000  
Soil Association £150  
Groundwork UK £1,000

Other grants received:  
Covid support funding £10,667

### 7 Raising funds

|                                  | Unrestricted<br>funds | Total    |
|----------------------------------|-----------------------|----------|
|                                  | 2022                  | 2021     |
|                                  | £                     | £        |
| <u>Fundraising and publicity</u> |                       |          |
| Fundraising agents               | 4,320                 | -        |
|                                  | <u>4,320</u>          | <u>-</u> |

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

|   | Play<br>services<br>2022<br>£ | Office and<br>support<br>services<br>2022<br>£ | Pre-school<br>and nursery<br>2022<br>£ | Disabled<br>services<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------------------------------|--|--|-----------------------------------|--------------------|--------------------|
| Staff costs                               | 85,429                        | 145,281  | 107,644                                | 81,806                            | 420,160            | 329,345            |
| Depreciation and<br>impairment            | 2,578                         | -  | -                                      | -                                 | 2,578              | 3,372              |
| Direct Charitable<br>Expenditure          | 150                           | -  | 1,897                                  | 12,606                            | 14,653             | 13,057             |
| Payments to subcontract<br>partners       | -                             | 1  | -                                      | 79,307                            | 79,308             | 96,324             |
|   | <u>88,157</u>                 | <u>145,282</u>                                 | <u>109,541</u>                         | <u>173,719</u>                    | <u>516,699</u>     | <u>442,098</u>     |
| Share of support costs (see<br>note 9)    | 61,745                        | 14,124   | 17,107                                 | 5,540                             | 98,516             | 62,967             |
| Share of governance costs<br>(see note 9) | 2,400                         | -  | -                                      | -                                 | 2,400              | 2,160              |
|   | <u>152,302</u>                | <u>159,406</u>                                 | <u>126,648</u>                         | <u>179,259</u>                    | <u>617,615</u>     | <u>507,225</u>     |

### 9 Support costs

|  | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2022<br>£      | 2021<br>£     |
|--|-----------------------|--------------------------|----------------|---------------|
| Rent, rates and venue hire   | 32,413                | -                        | 32,413         | 14,777        |
| Utility costs  | 4,781                 | -                        | 4,781          | 7,893         |
| Stationery and postage   | 1,412                 | -                        | 1,412          | 1,320         |
| Telephone and internet   | 3,978                 | -                        | 3,978          | 4,046         |
| Materials and repairs  | 24,665                | -                        | 24,665         | 16,789        |
| Travel and vehicle costs   | 11,535                | -                        | 11,535         | 4,258         |
| Professional fees, bookkeeping, DBS checks,<br>OFSTED and compliance costs | 17,049                | -                        | 17,049         | 11,863        |
| Staff welfare, hygiene and training  | 293                   | -                        | 293            | 121           |
| Miscellaneous costs  | 2,390                 | -                        | 2,390          | 1,900         |
| Accountancy  | -                     | 2,400                    | 2,400          | 2,160         |
|  | <u>98,516</u>         | <u>2,400</u>             | <u>100,916</u> | <u>65,127</u> |
| Analysed between<br>Charitable activities                                  | <u>98,516</u>         | <u>2,400</u>             | <u>100,916</u> | <u>65,127</u> |

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 11 Employees

The average monthly number employees during the year was:

|  | 2022<br>Number | 2021<br>Number |
|--|----------------|----------------|
|  | 40             | 44             |

#### Employment costs

|                       | 2022<br>£ | 2021<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 390,959   | 302,996   |
| Social security costs | 17,079    | 17,046    |
| Other pension costs   | 12,122    | 9,303     |
|                       | 420,160   | 329,345   |

Part time and sessional staff have been included in the totals above in their entirety and the numbers above do not represent full time equivalent numbers.

There were no employees whose annual remuneration was more than £60,000.

### 12 Tangible fixed assets

|                                    | Fixtures, Motor vehicles<br>fittings &<br>equipment<br>£ | £      | Total<br>£ |
|------------------------------------|--|--------|------------|
| <b>Cost</b>                        |  |        |            |
| At 1 April 2021                    | 60,989   | 11,100 | 72,089     |
| Additions                          | 928  | -      | 928        |
| At 31 March 2022                   | 61,917   | 11,100 | 73,017     |
| <b>Depreciation and impairment</b> |  |        |            |
| At 1 April 2021                    | 57,117   | 4,856  | 61,973     |
| Depreciation charged in the year   | 1,017  | 1,561  | 2,578      |
| At 31 March 2022                   | 58,134   | 6,417  | 64,551     |
| <b>Carrying amount</b>             |  |        |            |
| At 31 March 2022                   | 3,783  | 4,683  | 8,466      |
| At 31 March 2021                   | 3,872  | 6,244  | 10,116     |

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 13 Debtors

|   | 2022          | 2021          |
|---|---------------|---------------|
|   | £             | £             |
| <b>Amounts falling due within one year:</b> |               |               |
| Trade debtors                               | 15,846        | 10,695        |
| Other debtors                               | 8,401         | -             |
| Prepayments and accrued income              | 1             | 9,731         |
|   | <u>24,248</u> | <u>20,426</u> |

### 14 Creditors: amounts falling due within one year

|                                    | 2022          | 2021          |
|------------------------------------|---------------|---------------|
|                                    | £             | £             |
| Other taxation and social security | 6,477         | 8,354         |
| Trade creditors                    | 21,864        | 1,852         |
| Other creditors                    | 2,197         | 1,374         |
| Accruals and deferred income       | 5,010         | 36,627        |
|                                    | <u>35,548</u> | <u>48,207</u> |

### 15 Retirement benefit schemes

#### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £12,122 (2021 - £9,303).

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 16 Analysis of net assets between funds

|  | <b>Unrestricted<br/>funds<br/>2022<br/>£</b> | <b>Designated<br/>funds<br/>2022<br/>£</b> | <b>Restricted<br/>funds<br/>2022<br/>£</b> | <b>Total<br/>2022<br/>£</b> | <b>Unrestricted<br/>funds<br/>2021<br/>£</b> | <b>Designated<br/>funds<br/>2021<br/>£</b> | <b>Restricted<br/>funds<br/>2021<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--|--|--|--|-----------------------------|--|--|--|-----------------------------|
| Fund balances at 31 March 2022 are represented by: |  |  |  |                             |  |  |  |                             |
| Tangible assets                                    | 8,466  | -  | -  | 8,466                       | 10,116                                       | -  | -  | 10,116                      |
| Current assets/(liabilities)                       | 339,243                                      | 86,042                                     | 2,000                                      | 427,285                     | 233,427                                      | 85,278                                     | 20,000                                     | 338,705                     |
|  | <u>347,709</u>                               | <u>86,042</u>                              | <u>2,000</u>                               | <u>435,751</u>              | <u>243,543</u>                               | <u>85,278</u>                              | <u>20,000</u>                              | <u>348,821</u>              |

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 17 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

|                        | 2022          | 2021          |
|------------------------|---------------|---------------|
|                        | £             | £             |
| Aggregate compensation | 39,820        | 37,766        |
|                        | <u>39,820</u> | <u>37,766</u> |