

Charity registration number 1013897 (England and Wales)

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

E Hendy  
T Hill  
M Ming  
T Swift  
O Tailby (Appointed 4 June 2025)  
J Holland (Appointed 4 June 2025)  
K Gingles (Appointed 4 June 2025)

**Charity number (England and Wales)** 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  
Leicester  
LE87 2BB

# BATH AREA PLAY PROJECT

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their report and financial statements for the year ended 31 March 2025.

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 the provision of family play support for children and families, Nurture Groups in schools, Early Years provision, holiday playschemes & youth 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 successfully applied for funding with the We-Activate group providing places on our free community based play sessions open to all disadvantaged children and families across B&NES, for which grants were used to open these to families in receipt of benefit related Free School meals and receive a free packed lunch. These were vital for families with disabled children as they could then access free spaces on our existing specialist programmes in Easter and Summer school holidays. This opened up the service to more families, some of whom have continued to use the service since.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Financial review

Income and expenditure from contracts was used to fulfil our obligations, supporting vulnerable families at full capacity, despite no cost of living or inflationary increases being provided by the Council. Our contract for providing family support and nurture support for children finished in October 2024 following a 50% reduction in the contract value and our partner, choosing to exclude us from the reduced service package. Trustees agreed to use of reserves to sustain the work programme in line with our reserves Policy. We were very pleased with a successful application to the National Lottery in March 2025 and we have been able to build and develop our play and wellbeing support for the next 3 years.

We are coming to the end of a three year grant from Henry Smith and a two year grant from Garfield Weston and are looking forward to sharing the incredible impact and work completed in supporting families and our core functions, which are essential to our overall financial security.

With support from local Trusts and Parish and Town Councils, we were able to provide much needed community play sessions again, supported by a successful Lottery Awards for All application ensuring that children's voices are central and captured in our delivery. Our work as Lead Partner on the Short Breaks contract was commissioned for a further 3 years, where we work in partnership to provide holiday playschemes for disabled children. The budget for this service from B&NES has to be added to and we are extremely grateful for the support of the Roper Family Trust for their support for children in receipt of FSM to be able to attend. We are registered with the Government Tax free Childcare scheme in order to further support parents/carers when using our services and have fantastic support from Combe Down Holiday Trust, supporting families struggling with costs including for Trips out.

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 months expenditure. The trustees consider 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. Trustees agreed to moving funds into a Fixed Rate Bond to benefit from the increased interest rates this would yield over the course of a year

As part of their ongoing commitment to Quality Governance and Management, the organisation works in line with the ISO9001 Quality Award 2018. 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.

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 3 settings we resigned our Childcare Setting for Foxhill and Southside and our Social Care Ofsted registration for Residential Holiday Schemes for Disabled Children.

# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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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:

E Hendy	
V Heslop	(Resigned 30 April 2025)
M Bogg	(Resigned 4 June 2025)
T Hill	
M Ming	
T Swift	
B Harding-Clark	(Resigned 31 December 2024)
O Tailby	(Appointed 4 June 2025)
J Holland	(Appointed 4 June 2025)
K Gingles	(Appointed 4 June 2025)

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

BAPP Trustees are indebted to Tracy Hill as Trustee Treasurer who has greatly assisted with the transfer of accounts from Quick Books to Xero, bringing payroll in house and ensuring 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.



**T Swift**  
Trustee

Dated: 29 October 2025

# 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 2025.

#### **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.

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

#### **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.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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  
28 October 2025

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds general £	Designated funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	8,224	-	4,131	12,355	18,051
Incoming resources from charitable activities	4	494,096	-	200,960	695,056	643,362
Investments	5	2,654	2,475	-	5,129	1,437
Other income	7	10,164	-	-	10,164	-
<b>Total income</b>		<u>515,138</u>	<u>2,475</u>	<u>205,091</u>	<u>722,704</u>	<u>662,850</u>
<b><u>Expenditure on:</u></b>						
Charitable activities	6 9	590,942	-	-	590,942	659,838
<b>Net (outgoing)/incoming resources before transfers</b>		<u>(75,804)</u>	<u>2,475</u>	<u>205,091</u>	<u>131,762</u>	<u>3,012</u>
Gross transfers between funds		<u>155,074</u>	<u>-</u>	<u>(155,074)</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		<u>79,270</u>	<u>2,475</u>	<u>50,017</u>	<u>131,762</u>	<u>3,012</u>
Fund balances at 1 April 2024		<u>383,955</u>	<u>87,817</u>	<u>-</u>	<u>471,772</u>	<u>468,760</u>
<b>Fund balances at 31 March 2025</b>		<u><u>463,225</u></u>	<u><u>90,292</u></u>	<u><u>50,017</u></u>	<u><u>603,534</u></u>	<u><u>471,772</u></u>

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

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 2025

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	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	15		16,234		5,212
<b>Current assets</b>					
Debtors	16	37,411		34,416	
Cash at bank and in hand		574,087		469,095	
		<u>611,498</u>		<u>503,511</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(24,198)</u>		<u>(36,951)</u>	
Net current assets			587,300		466,560
<b>Total assets less current liabilities</b>			<u>603,534</u>		<u>471,772</u>
<b>Income funds</b>					
Restricted funds	19		50,017		-
Designated funds	20		90,292		87,817
Unrestricted funds - general			463,225		383,955
			<u>603,534</u>		<u>471,772</u>

The accounts were approved by the Trustees on 28 October 2025

*Tracy Hill*

T Hill  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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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" 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)". 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 or grantors 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 2025

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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 2025

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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 2025

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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 Income from donations and legacies

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
Donations and gifts	8,224	4,131	12,355	7,483	10,568	18,051

Donations from The Combe Down Holiday Trust, Norland College, O Cook and The Joyce Fletcher Charitable Trust 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 2025

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Office</b>						
Services provided under contract	117,894	-	117,894	102,447	-	102,447
Performance related grants	350	66,000	66,350	-	-	-
Ancillary trading income	2,429	-	2,429	-	-	-
Charitable rental income	9,544	-	9,544	12,239	-	12,239
Other income	2,465	-	2,465	2,697	-	2,697
<b>Family, play and support</b>						
Services provided under contract	77,890	-	77,890	136,353	-	136,353
Performance related grants	-	103,842	103,842	-	66,672	66,672
Ancillary trading income	-	-	-	714	-	714
<b>Preschool and creche</b>						
Services provided under contract	58,614	-	58,614	147,671	-	147,671
Performance related grants	(9,327)	15,118	5,791	690	15,101	15,791
Ancillary trading income	64,471	-	64,471	5,913	-	5,913
Charitable rental income	4,950	-	4,950	1,758	-	1,758
Other income	-	-	-	525	-	525
<b>Disabled services</b>						
Services provided under contract	127,198	-	127,198	128,104	-	128,104
Performance related grants	15,118	16,000	31,118	-	2,286	2,286
Ancillary trading income	22,500	-	22,500	20,192	-	20,192
	<u>494,096</u>	<u>200,960</u>	<u>695,056</u>	<u>559,303</u>	<u>84,059</u>	<u>643,362</u>

### 5 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
Interest receivable	2,654	2,475	5,129	-	1,437	1,437
	<u>2,654</u>	<u>2,475</u>	<u>5,129</u>	<u>-</u>	<u>1,437</u>	<u>1,437</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 6 Grants and Contracts

Grants and contracts include the following: -

The Garfield Weston Foundation  
The Henry Smith Trust  
Curo  
Medlock Charitable Trust  
Roper Family  
Vale of Brislington Lodge  
Paulton Parish Council  
Quartet Community Foundation  
Freemasons  
Keynsham Town Council  
Baily Thomas  
L & C Mortgages  
Co-op Bank  
Masonic Charitable Foundation  
Neighbourly Foundation B&Q  
The James Dyson Foundation  
Peasedown St John Parish Council  
Andrew Fletcher  
Bath & NE Somerset Council

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	10,164	-

### 8 Comparison with previous year's figures

In the current year, income from recharges of expenditure on consumable materials and trips has been allocated as ancillary trading income. This is unlikely to have been the case in the previous year where the default treatment was to show the income as being provision of services under contract.

The trustees consider that a detailed analysis of the previous year's accounts to reallocate the income would not be an economic exercise and the amounts should remain as previously reported.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 9 Charitable activities

	Office 2025 £	Family, play and support 2025 £	Pre-school and creche 2025 £	Disabled services 2025 £	Total 2025 £	Total 2024 £
Staff costs	118,572	128,073	145,126	47,446	439,217	483,287
Depreciation and impairment	2,291	-	-	-	2,291	1,737
Direct Charitable Expenditure	-	-	679	7,286	7,965	21,090
Payments to subcontract partners	482	1,785	220	21,801	24,288	37,984
	<u>121,345</u>	<u>129,858</u>	<u>146,025</u>	<u>76,533</u>	<u>473,761</u>	<u>544,098</u>
Share of support costs (see note 10)	55,890	24,566	21,460	13,825	115,741	114,540
Share of governance costs (see note 10)	1,440	-	-	-	1,440	1,200
	<u>178,675</u>	<u>154,424</u>	<u>167,485</u>	<u>90,358</u>	<u>590,942</u>	<u>659,838</u>

### 10 Support costs

	Support costs £	Governance costs £	2025 £	2024 £
Rent, rates and venue hire	22,905	-	22,905	26,392
Utility costs	15,343	-	15,343	16,056
Stationery and postage	1,112	-	1,112	449
Telephone and internet	3,384	-	3,384	3,710
Materials and repairs	44,745	-	44,745	37,580
Travel and vehicle costs	6,171	-	6,171	6,884
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	18,913	-	18,913	20,340
Staff welfare, hygiene and training	2,474	-	2,474	1,409
Miscellaneous costs	694	-	694	1,720
Accountancy	-	1,440	1,440	1,200
	<u>115,741</u>	<u>1,440</u>	<u>117,181</u>	<u>115,740</u>
Analysed between Charitable activities	<u>115,741</u>	<u>1,440</u>	<u>117,181</u>	<u>115,740</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>11 Net movement in funds</b>	<b>2025</b>	<b>2024</b>
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	2,291	1,737
Profit on disposal of tangible fixed assets	(10,164)	-
	<u>          </u>	<u>          </u>

### 12 Trustees

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

### 13 Employees

The average monthly number employees during the year was:

	<b>2025</b>	<b>2024</b>
	Number	Number
	42	43
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	£	£
Wages and salaries	424,801	450,968
Social security costs	8,129	23,765
Other pension costs	6,287	8,554
	<u>          </u>	<u>          </u>
	439,217	483,287
	<u>          </u>	<u>          </u>

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.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	<b>2025</b>	<b>2024</b>
	£	£
Aggregate compensation	41,469	41,304
	<u>          </u>	<u>          </u>

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 15 Tangible fixed assets

	Fixtures, fittings & equipment £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2024	62,517	11,100	73,617
Additions	613	15,334	15,947
Disposals	-	(11,100)	(11,100)
At 31 March 2025	<u>63,130</u>	<u>15,334</u>	<u>78,464</u>
<b>Depreciation and impairment</b>			
At 1 April 2024	59,939	8,466	68,405
Depreciation charged in the year	694	1,597	2,291
Eliminated in respect of disposals	-	(8,466)	(8,466)
At 31 March 2025	<u>60,633</u>	<u>1,597</u>	<u>62,230</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>2,497</u>	<u>13,737</u>	<u>16,234</u>
At 31 March 2024	<u>2,578</u>	<u>2,634</u>	<u>5,212</u>

### 16 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	37,186	22,145
Other debtors	225	(1,766)
Prepayments and accrued income	-	14,037
	<u>37,411</u>	<u>34,416</u>

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

	2025 £	2024 £
Other taxation and social security	4,141	16,885
Trade creditors	7,409	15,256
Other creditors	4,038	2,607
Accruals and deferred income	8,610	2,203
	<u>24,198</u>	<u>36,951</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 18 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	3,005	4,919
	<u>3,005</u>	<u>4,919</u>

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.

### 19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Transfers	At 31 March 2025
	£	£	£	£
	-	205,091	(155,074)	50,017
	<u>-</u>	<u>205,091</u>	<u>(155,074)</u>	<u>50,017</u>
<b>Previous year:</b>				
	At 1 April 2023	Incoming resources	Transfers	At 31 March 2024
	£	£	£	£
	47,330	94,627	(141,957)	-
	<u>47,330</u>	<u>94,627</u>	<u>(141,957)</u>	<u>-</u>

### 20 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2024	Incoming resources	At 31 March 2025
	£	£	£
	87,817	2,475	90,292
	<u>87,817</u>	<u>2,475</u>	<u>90,292</u>
<b>Previous year:</b>			
	At 1 April 2023	Incoming resources	At 31 March 2024
	£	£	£
	86,380	1,437	87,817
	<u>86,380</u>	<u>1,437</u>	<u>87,817</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	383,955	515,138	(590,942)	155,074	463,225
	<u>383,955</u>	<u>515,138</u>	<u>(590,942)</u>	<u>155,074</u>	<u>463,225</u>
<b>Previous year:</b>	<b>At 1 April 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2024</b>
	£	£	£	£	£
General funds	335,050	566,786	(659,838)	141,957	383,955
	<u>335,050</u>	<u>566,786</u>	<u>(659,838)</u>	<u>141,957</u>	<u>383,955</u>

#### 22 Analysis of net assets between funds

	Unrestricted funds general 2025	Unrestricted funds Designated 2025	Restricted funds 2025	Total 2025
	£	£	£	£
<b>At 31 March 2025:</b>				
Tangible assets	16,234	-	-	16,234
Current assets/(liabilities)	291,917	90,292	205,091	587,300
	<u>308,151</u>	<u>90,292</u>	<u>205,091</u>	<u>603,534</u>
<b>Per balance sheet</b>	463,225	90,292	50,017	603,534
<b>Balance to allocate</b>	155,074	-	(155,074)	-
	Unrestricted funds general 2024	Unrestricted funds Designated 2024	Restricted funds 2024	Total 2024
	£	£	£	£
<b>At 31 March 2024:</b>				
Tangible assets	5,212	-	-	5,212
Current assets/(liabilities)	378,743	87,817	-	466,560
	<u>383,955</u>	<u>87,817</u>	<u>-</u>	<u>471,772</u>

#### 23 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).