

**BATH AREA PLAY PROJECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2020**

# BATH AREA PLAY PROJECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	F Andrews A Henderson E Hendy V Heslop J Cooper F Wikeley C White M Bogg C Gerrish	(Appointed 27 May 2019) (Appointed 27 May 2019)
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**Charity number** 1013897

**Principal address** Odd Down Community Centre  
Odins Road  
Odd Down  
Bath  
BA2 2TL

**Independent examiner** Mark Garrett Chartered Accountant  
Box House  
Bath Road  
Box  
Corsham  
Wiltshire  
SN13 8AA

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

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

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# BATH AREA PLAY PROJECT

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# BATH AREA PLAY PROJECT

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 31 MARCH 2020***

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The trustees present their report and financial statements for the year ended 31 March 2020.

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 prioritised use of reserves in order to maintain service levels despite some reductions in funding from B&NES for the FSPS. We also continue to provide a number of free community playdays open to all children and families across B&NES, for which donations and grants are successfully awarded in order to maintain this important aspect of our work.

### **Financial review**

During the year, income and expenditure was maintained with commissioned contracts being extended for a further year and fundraising levels maintained. New Short Breaks Contracts were won where BAPP working as Lead Partner, secured 3 to 5 years funding from B&NES for provision of respite in the form of term time and holiday play provision. There was an increase in income due mainly to receiving were maintained through agreed use of reserves including a contribution to salary costs to cover uplifts and contract reductions.

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 2020**

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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:

F Andrews	
A Henderson	
A Shah	(Resigned 27 May 2019)
E Hendy	
V Heslop	
J Pye	(Resigned 27 May 2019)
J Cooper	
F Wikeley	
C White	
M Bogg	(Appointed 27 May 2019)
C Gerrish	(Appointed 27 May 2019)

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

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: 22 October 2020

# 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 2020.

#### **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

Box House  
Bath Road  
Box  
Corsham  
Wiltshire  
SN13 8AA

Dated: 22 October 2020

# BATH AREA PLAY PROJECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2020

		Unrestricted funds	Designated funds	Restricted funds	Total 2020	Total 2019
	Notes	£	£	£	£	£
<b><u>Income from:</u></b>						
Donations and legacies	3	26,001	-	1,500	27,501	18,701
Incoming resources from charitable activities	4	530,989	-	33,733	564,722	506,730
Other trading activities	5	2,632	-	-	2,632	3,740
Investments	6	4	55	-	59	106
<b>Total income</b>		<u>559,626</u>	<u>55</u>	<u>35,233</u>	<u>594,914</u>	<u>529,277</u>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	563,299	-	-	563,299	527,475
Other	11	439	-	-	439	-
<b>Total resources expended</b>		<u>563,738</u>	<u>-</u>	<u>-</u>	<u>563,738</u>	<u>527,475</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(4,112)	55	35,233	31,176	1,802
Gross transfers between funds		<u>35,233</u>	<u>-</u>	<u>(35,233)</u>	<u>-</u>	<u>-</u>
<b>Net income for the year/ Net movement in funds</b>		31,121	55	-	31,176	1,802
Fund balances at 1 April 2019		<u>134,343</u>	<u>85,223</u>	<u>20,000</u>	<u>239,566</u>	<u>237,765</u>
<b>Fund balances at 31 March 2020</b>		<u><u>165,464</u></u>	<u><u>85,278</u></u>	<u><u>20,000</u></u>	<u><u>270,742</u></u>	<u><u>239,567</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 2020

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	Notes	2020		2019	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		13,487		7,720
<b>Current assets</b>					
Debtors	13	18,809		4,374	
Cash at bank and in hand		272,636		240,060	
		<u>291,445</u>		<u>244,434</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(34,190)</u>		<u>(12,587)</u>	
Net current assets			<u>257,255</u>		<u>231,847</u>
<b>Total assets less current liabilities</b>			<u>270,742</u>		<u>239,567</u>
<b>Income funds</b>					
Restricted funds			20,000		20,000
Designated funds			85,278		85,223
Unrestricted funds			165,464		134,344
			<u>270,742</u>		<u>239,567</u>

The accounts were approved by the Trustees on 22 October 2020

F Wikeley  
Trustee

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2020

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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 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) (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 applying FRS 102 Update Bulletin 1 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 2020**

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### 1 Accounting policies

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 net income/(expenditure) for the year.

### 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 2020

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### 1 Accounting policies

#### 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.

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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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 funds</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds	Restricted funds	Total
	<b>2020</b>	<b>2020</b>	<b>2020</b>	2019	2019	2019
	<b>£</b>	<b>£</b>	<b>£</b>	£	£	£
Donations and gifts	26,001	1,500	27,501	311	18,390	18,701

Curo £6,000, Novia Foundation, MBDA UK Ltd, R Andrew Fletcher, Alison Pritchard, Rotary Club of Bath, WH Smith, LocalGiving and Give as You Live 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 2020

### 4 Incoming resources from charitable activities

	Office and O.D.C.C. 2020 £	Family, play and support 2020 £	Pre school and Creche 2020 £	Disabled services 2020 £	Total 2020 £	Total 2019 £
Services provided under contract	18,813	142,024	60,389	225,960	447,186	371,167
Performance related grants	4,000	8,042	-	30,871	42,913	78,841
Ancillary trading income	-	1,405	12,786	16,968	31,159	34,609
Charitable rental income	21,454	382	180	180	22,196	10,814
Other income	20,703	7	400	158	21,268	11,299
	<u>64,970</u>	<u>151,860</u>	<u>73,755</u>	<u>274,137</u>	<u>564,722</u>	<u>506,730</u>
Analysis by fund						
Unrestricted funds	64,970	148,998	73,755	243,266	530,989	456,771
Restricted funds	-	2,862	-	30,871	33,733	49,959
	<u>64,970</u>	<u>151,860</u>	<u>73,755</u>	<u>274,137</u>	<u>564,722</u>	<u>506,730</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 4 Incoming resources from charitable activities

For the year ended 31 March 2019

	Office and O.D.C.C. £	Family, play and support £	Pre school and Creche £	Disabled services £	Total 2019 £
Services provided under contract	35,843	149,089	23,691	162,544	371,167
Performance related grants	421	2,500	28,031	47,889	78,841
Ancillary trading income	-	10,084	13,847	10,678	34,609
Charitable rental income	10,639	-	-	175	10,814
Other income	1,745	-	6,104	3,450	11,299
	<u>48,648</u>	<u>161,673</u>	<u>71,673</u>	<u>224,736</u>	<u>506,730</u>
Analysis by fund					
Unrestricted funds	48,648	156,673	71,673	179,777	456,771
Restricted funds	-	5,000	-	44,959	49,959
	<u>48,648</u>	<u>161,673</u>	<u>71,673</u>	<u>224,736</u>	<u>506,730</u>

Grant receivable sub-analysis: -

#### Charitable trading income

Grants and contracts include the following: -

Bath and North East Somerset £309,620

Early Years Entitlement funding and Inclusion support £48,668

St John's Foundation £20,000

GWR - CCIF developing independence project £9,731

Joyce Fletcher Charitable Trust £2,000

### 5 Other trading activities

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Fundraising events	<u>2,632</u>	<u>3,740</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 6 Investments

	Unrestricted funds	Endowment funds designated	Total	Unrestricted funds	Endowment funds designated	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Interest receivable	4	55	59	11	95	106

### 7 Charitable activities

	Play services	Office and support	Pre-school and nursery	Disabled services	Total	Total
	2020	2020	2020	2020	2020	2019
	£	£	£	£	£	£
Staff costs	204,353	24,138	56,963	57,828	343,282	346,584
Depreciation and impairment	4,495	-	-	-	4,495	2,127
Direct Charitable Expenditure	1,340	4,144	519	2,227	8,230	7,417
Payments to subcontract partners	80	1,200	-	113,392	114,672	53,497
	210,268	29,482	57,482	173,447	470,679	409,625
Share of support costs (see note 8)	33,765	24,156	12,912	19,099	89,932	116,350
Share of governance costs (see note 8)	1,732	342	-	614	2,688	1,500
	245,765	53,980	70,394	193,160	563,299	527,475
<b>Analysis by fund</b>						
Unrestricted funds	245,765	53,980	70,394	193,160	563,299	520,879
Restricted funds	-	-	-	-	-	6,596
<b>For the year ended 31 March 2019</b>						
Unrestricted funds	170,482	136,507	70,306	143,584		520,879
Restricted funds	-	6,596	-	-		6,596
	170,482	143,103	70,306	143,584		527,475

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 8 Support costs

	Support costs	Governance costs	2020	2019
	£	£	£	£
Rent, rates and venue hire	10,858	-	10,858	29,532
Utility costs	9,386	-	9,386	9,900
Stationery and postage	2,786	-	2,786	8,320
Telephone and internet	5,693	-	5,693	5,163
Materials and repairs	14,744	-	14,744	20,436
Travel and vehicle costs	9,600	-	9,600	12,008
Professional fees, bookkeeping, DBS checks, OFSTED and compliance costs	16,097	-	16,097	10,871
Workshops and trips	17,657	-	17,657	12,801
Staff welfare, hygiene and training	1,789	-	1,789	4,839
Miscellaneous costs	1,322	-	1,322	2,480
Accountancy	-	1,680	1,680	1,020
Other professional fees	-	1,008	1,008	480
	<u>89,932</u>	<u>2,688</u>	<u>92,620</u>	<u>117,850</u>
Analysed between				
Charitable activities	<u>89,932</u>	<u>2,688</u>	<u>92,620</u>	<u>117,850</u>

### 9 Trustees

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

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

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### 10 Employees

#### Number of employees

The average monthly number employees during the year was:

	<b>2020</b>	<b>2019</b>
	<b>Number</b>	<b>Number</b>
	60	57
	<u>60</u>	<u>57</u>

#### Employment costs

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	318,539	324,427
Social security costs	16,629	17,360
Other pension costs	8,114	4,797
	<u>343,282</u>	<u>346,584</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.

### 11 Other

	<b>Unrestricted</b>	<b>Total</b>
	<b>funds</b>	
	<b>£</b>	<b>£</b>
	<b>2020</b>	<b>2019</b>
Net loss on disposal of tangible fixed assets	439	-
	<u>439</u>	<u>-</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2020

### 12 Tangible fixed assets

	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£
<b>Cost</b>			
At 1 April 2019	60,989	1,200	62,189
Additions	-	11,100	11,100
Disposals	-	(1,200)	(1,200)
	<u>60,989</u>	<u>11,100</u>	<u>72,089</u>
At 31 March 2020	60,989	11,100	72,089
<b>Depreciation and impairment</b>			
At 1 April 2019	54,107	361	54,468
Depreciation charged in the year	1,720	2,775	4,495
Eliminated in respect of disposals	-	(361)	(361)
	<u>55,827</u>	<u>2,775</u>	<u>58,602</u>
At 31 March 2020	55,827	2,775	58,602
<b>Carrying amount</b>			
At 31 March 2020	<u>5,162</u>	<u>8,325</u>	<u>13,487</u>
At 31 March 2019	<u>6,881</u>	<u>839</u>	<u>7,720</u>

### 13 Debtors

	2020	2019
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	17,392	2,600
Other debtors	-	359
Prepayments and accrued income	1,416	1,415
	<u>18,808</u>	<u>4,374</u>

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

	2020	2019
	£	£
Other taxation and social security	8,251	1,385
Trade creditors	9,383	8,317
Other creditors	488	1,568
Accruals and deferred income	16,068	1,317
	<u>34,190</u>	<u>12,587</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2020

#### 15 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 March 2020 are represented by:								
Tangible assets	13,487	-	-	13,487	7,720	-	-	7,720
Current assets/(liabilities)	151,976	85,278	20,000	257,254	126,624	85,223	20,000	231,847
	<u>165,463</u>	<u>85,278</u>	<u>20,000</u>	<u>270,741</u>	<u>134,344</u>	<u>85,223</u>	<u>20,000</u>	<u>239,567</u>

# BATH AREA PLAY PROJECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2020*

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### 16 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2020	2019
	£	£
Aggregate compensation	<u>45,000</u>	<u>43,574</u>