

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

Clifton-Crick Sharp & Co. Ltd  
Chartered Accountants  
40 High Street  
Persnore  
Worcestershire  
WR10 1DP

**EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

|   | <b>Page</b> |
|---|-------------|
| <b>Report of the Trustees</b>                     | 1 to 2      |
| <b>Independent Examiner's Report</b>              | 3           |
| <b>Statement of Financial Activities</b>          | 4           |
| <b>Balance Sheet</b>                              | 5           |
| <b>Notes to the Financial Statements</b>          | 6 to 11     |
| <b>Detailed Statement of Financial Activities</b> | 12          |

# **EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

The charity was formed by a trust deed dated 23 April 1989 for the provision of facilities for recreation and other leisure time occupation for children resident in Evesham. It is governed by its constitution and administered by a committee whose members are the Trustees.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

513526

#### **Principal address**

Woodlands  
Evesham  
Worcestershire  
WR11 1XH

#### **Trustees**

K Jones  
P Smith  
J Wormall  
C Smith  
G Hutchinson  
Z Nosworthy  
C Giles

#### **Independent Examiner**

Clifton-Crick Sharp & Co. Ltd  
Chartered Accountants  
40 High Street  
Pershore  
Worcestershire  
WR10 1DP

# **EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

### **TRUSTEES ANNUAL REPORT**

In reviewing and planning our main activities this year, we referred to the Charity Commission guidance on public benefit.

Our main focus remains providing a safe supervised play provision. This has benefited the whole community by:

- " enabling families to work/train with the knowledge that their children are safe,
- " children and young people attend open access schemes providing a safe, local space to play,
- " families supported with a range of activities
- " young people and adults supported through our volunteering programme
- " providing space for other organisations to deliver family services

It has been a difficult year for all -COVID hit and we had to close most of our services.

With staff on furlough, we relied heavily on our volunteer force that provided our community pantry, delivered hot meals from our car park each day, created and distributed food parcels, childrens activity packs and ran our bike repair and recycling project.

We were supported by a number of funds from local councillors and business to ensure our families were safe and supported through this time -a big thanks to all of them.

Our community pantry is busier than ever, with more families and single people using the service -it also means that more food is saved from landfill and filling bellies!

Our bike project has grown, with more people now using bikes or getting into better health through cycling. Our kids bike library has become very popular, as is our DR.Bike programme -fixing bikes at affordable prices.

We are having a slow emergence from COVID, and are looking at how we deliver our services in this new COVID climate.

Our trustee's 2020/21

Jenny Wormall Chairperson Kath Jones Secretary Pauline Smith Treasurer

Chris Smith Zoe Nosworthy Gail Hutchinson Carol Alexander

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
J Wormall - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

### **Independent examiner's report to the trustees of Evesham Adventure Playground Association**

I report to the charity trustees on my examination of the accounts of Evesham Adventure Playground Association (the Trust) for the year ended 31 March 2021.

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

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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.

Meinir Bird  
Clifton-Crick Sharp & Co. Ltd  
Chartered Accountants  
40 High Street  
Pershore  
Worcestershire  
WR10 1DP

Date: .....

# **EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

## **STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021**

|  |       | <b>31.3.21<br/>Unrestricted<br/>fund<br/>£</b> | <b>31.3.20<br/>Total<br/>funds<br/>£</b> |
|--|-------|--|--|
| <b>INCOME AND ENDOWMENTS FROM</b>      | Notes |  |  |
| Donations and legacies                 |       | <b>65,075</b>                                  | 23,707                                   |
| Other trading activities               | 2     | <b>40,880</b>                                  | 112,458                                  |
| Investment income                      | 3     | <b>8</b>                                       | 13                                       |
| <b>Total</b>                           |       | <b>105,963</b>                                 | 136,178                                  |
| <br><b>EXPENDITURE ON</b>              |       |  |  |
| Raising funds                          | 4     | <b>82,828</b>                                  | 130,543                                  |
| Other                                  |       | <b>12,954</b>                                  | 9,136                                    |
| <b>Total</b>                           |       | <b>95,782</b>                                  | 139,679                                  |
| <br><b>NET INCOME/(EXPENDITURE)</b>    |       | <b>10,181</b>                                  | (3,501)                                  |
| <br><b>RECONCILIATION OF FUNDS</b>     |       |  |  |
| <b>Total funds brought forward</b>     |       | <b>77,016</b>                                  | 80,517                                   |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>87,197</b>                                  | 77,016                                   |

The notes form part of these financial statements

# EVESHAM ADVENTURE PLAYGROUND ASSOCIATION

## BALANCE SHEET 31 MARCH 2021

|  | Notes | 31.3.21<br>Unrestricted<br>fund<br>£ | 31.3.20<br>Total<br>funds<br>£ |
|--|-------|--------------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                                      |                                |
| Tangible assets                              | 8     | 43,954                               | 50,077                         |
| <b>CURRENT ASSETS</b>                        |       |                                      |                                |
| Cash at bank and in hand                     |       | 44,087                               | 27,784                         |
| <b>CREDITORS</b>                             |       |                                      |                                |
| Amounts falling due within one year          | 9     | (844)                                | (845)                          |
| <b>NET CURRENT ASSETS</b>                    |       | <u>43,243</u>                        | <u>26,939</u>                  |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>87,197</u>                        | <u>77,016</u>                  |
| <b>NET ASSETS</b>                            |       | <u>87,197</u>                        | <u>77,016</u>                  |
| <b>FUNDS</b>                                 | 10    |                                      |                                |
| Unrestricted funds                           |       | <u>87,197</u>                        | <u>77,016</u>                  |
| <b>TOTAL FUNDS</b>                           |       | <u>87,197</u>                        | <u>77,016</u>                  |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... and were signed on its behalf by:

.....  
J Wormall - Trustee

# **EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

### **1. ACCOUNTING POLICIES**

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

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

#### **Expenditure**

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

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                   |                                   |
|-------------------|-----------------------------------|
| Freehold property | - in accordance with the property |
| Multi sports area | - 10% on cost                     |
| Equipment         | - 33% on cost                     |
| Motor vehicles    | - 25% on reducing balance         |

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### **Voluntary income and fundraising expenditure**

Voluntary income represents amounts received and recorded at offices and projects during the year. Except in the case of fundraising events such as fêtes and galas, no cost of fundraising has been netted against voluntary income.

Fundraising expenditure represents the direct costs of fundraising. Publicity costs directly related to fundraising are included in fundraising costs.

**EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**2. OTHER TRADING ACTIVITIES**

|                           | <b>31.3.21</b> | 31.3.20 |
|---------------------------|----------------|---------|
|                           | <b>£</b>       | £       |
| Charitable trading income | <b>40,880</b>  | 112,458 |

**3. INVESTMENT INCOME**

|                               | <b>31.3.21</b> | 31.3.20 |
|-------------------------------|----------------|---------|
|                               | <b>£</b>       | £       |
| Interest receivable - trading | <b>8</b>       | 13      |

**4. RAISING FUNDS**

**Raising donations and legacies**

|                        | <b>31.3.21</b> | 31.3.20 |
|------------------------|----------------|---------|
|                        | <b>£</b>       | £       |
| Staff costs            | <b>43,558</b>  | 84,521  |
| Utilities              | <b>5,676</b>   | 2,621   |
| Insurance              | <b>5,246</b>   | 7,987   |
| Telephone              | <b>958</b>     | 785     |
| Postage and stationery | <b>-</b>       | 1,052   |
| Repairs                | <b>2,184</b>   | 3,767   |
| Other expenses         | <b>630</b>     | 122     |
| Bank charges           | <b>167</b>     | 652     |
| Motor expenses         | <b>5,225</b>   | 4,791   |
| Depreciation           | <b>6,123</b>   | 6,192   |
| Support costs          | <b>13,061</b>  | 18,053  |
|                        | <b>82,828</b>  | 130,543 |

**5. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**EVESHAM ADVENTURE PLAYGROUND ASSOCIATION****NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021****6. STAFF COSTS**

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

|             | <b>31.3.21</b>    | 31.3.20           |
|-------------|-------------------|-------------------|
| Playworkers | <b>12</b>         | 13                |
|             | <u>          </u> | <u>          </u> |

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|  | Unrestricted<br>fund<br>£ |
|--|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>      |                           |
| Donations and legacies                 | 23,707                    |
| Other trading activities               | 112,458                   |
| Investment income                      | 13                        |
| <b>Total</b>                           | <u>136,178</u>            |
| <br><b>EXPENDITURE ON</b>              |                           |
| Raising funds                          | 130,543                   |
| Other                                  | 9,136                     |
| <b>Total</b>                           | <u>139,679</u>            |
| <br><b>NET INCOME/(EXPENDITURE)</b>    | <u>(3,501)</u>            |
| <br><b>RECONCILIATION OF FUNDS</b>     |                           |
| <b>Total funds brought forward</b>     | 80,517                    |
| <br><b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>77,016</u></u>      |

**EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**8. TANGIBLE FIXED ASSETS**

|                                      | Freehold<br>property<br>£ | Multi<br>sports<br>area<br>£ | Equipment<br>£ | Motor<br>vehicles<br>£ | Totals<br>£    |
|--------------------------------------|---------------------------|------------------------------|----------------|------------------------|----------------|
| <b>COST</b>                          |                           |                              |                |                        |                |
| At 1 April 2020 and<br>31 March 2021 | <b>153,812</b>            | <b>69,247</b>                | <b>121,760</b> | <b>21,890</b>          | <b>366,709</b> |
| <b>DEPRECIATION</b>                  |                           |                              |                |                        |                |
| At 1 April 2020                      | <b>117,751</b>            | <b>62,671</b>                | <b>121,760</b> | <b>14,450</b>          | <b>316,632</b> |
| Charge for year                      | <b>3,606</b>              | <b>657</b>                   | <b>-</b>       | <b>1,860</b>           | <b>6,123</b>   |
| At 31 March 2021                     | <b>121,357</b>            | <b>63,328</b>                | <b>121,760</b> | <b>16,310</b>          | <b>322,755</b> |
| <b>NET BOOK VALUE</b>                |                           |                              |                |                        |                |
| At 31 March 2021                     | <b>32,455</b>             | <b>5,919</b>                 | <b>-</b>       | <b>5,580</b>           | <b>43,954</b>  |
| At 31 March 2020                     | <b>36,061</b>             | <b>6,576</b>                 | <b>-</b>       | <b>7,440</b>           | <b>50,077</b>  |

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 | 31.3.21<br>£ | 31.3.20<br>£ |
|-----------------|--------------|--------------|
| Trade creditors | (1)          | -            |
| Other creditors | <b>845</b>   | <b>845</b>   |
|                 | <b>844</b>   | <b>845</b>   |

**10. MOVEMENT IN FUNDS**

|                           | At 1.4.20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | <b>77,016</b>  | <b>10,181</b>                    | <b>87,197</b>      |
| <b>TOTAL FUNDS</b>        | <b>77,016</b>  | <b>10,181</b>                    | <b>87,197</b>      |

Net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | <b>105,963</b>             | <b>(95,782)</b>            | <b>10,181</b>             |
| <b>TOTAL FUNDS</b>        | <b>105,963</b>             | <b>(95,782)</b>            | <b>10,181</b>             |

**EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.20<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 80,517         | (3,501)                          | 77,016             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>80,517</u>  | <u>(3,501)</u>                   | <u>77,016</u>      |

Comparative net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 136,178                    | (139,679)                  | (3,501)                   |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>136,178</u>             | <u>(139,679)</u>           | <u>(3,501)</u>            |

A current year 12 months and prior year 12 months combined position is as follows:

|                           | At 1.4.19<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31.3.21<br>£ |
|---------------------------|----------------|----------------------------------|--------------------|
| <b>Unrestricted funds</b> |                |                                  |                    |
| General fund              | 80,517         | 6,680                            | 87,197             |
|                           | <hr/>          | <hr/>                            | <hr/>              |
| <b>TOTAL FUNDS</b>        | <u>80,517</u>  | <u>6,680</u>                     | <u>87,197</u>      |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 242,141                    | (235,461)                  | 6,680                     |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>242,141</u>             | <u>(235,461)</u>           | <u>6,680</u>              |

**EVESHAM ADVENTURE PLAYGROUND ASSOCIATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

# EVESHAM ADVENTURE PLAYGROUND ASSOCIATION

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

|                                       | 31.3.21<br>£   | 31.3.20<br>£   |
|---------------------------------------|----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>          |                |                |
| <b>Donations and legacies</b>         |                |                |
| Grants and donations                  | 65,075         | 23,707         |
| <b>Other trading activities</b>       |                |                |
| Charitable trading income             | 40,880         | 112,458        |
| <b>Investment income</b>              |                |                |
| Interest receivable - trading         | 8              | 13             |
| <b>Total incoming resources</b>       | <b>105,963</b> | <b>136,178</b> |
| <b>EXPENDITURE</b>                    |                |                |
| <b>Raising donations and legacies</b> |                |                |
| Wages and salaries                    | 42,186         | 83,013         |
| Pensions                              | 1,372          | 1,508          |
| Utilities                             | 5,676          | 2,621          |
| Insurance                             | 5,246          | 7,987          |
| Telephone                             | 958            | 785            |
| Postage and stationery                | -              | 1,052          |
| Repairs                               | 2,184          | 3,767          |
| Other expenses                        | 630            | 122            |
| Bank charges                          | 167            | 652            |
| Motor expenses                        | 5,225          | 4,791          |
| Depreciation of tangible fixed assets | 6,123          | 6,192          |
|                                       | <b>69,767</b>  | <b>112,490</b> |
| <b>Other</b>                          |                |                |
| Cost of activities                    | 8,894          | 8,244          |
| Fundraising costs                     | 963            | 892            |
|                                       | <b>9,857</b>   | <b>9,136</b>   |
| <b>Support costs</b>                  |                |                |
| <b>Governance costs</b>               |                |                |
| Accountancy and legal fees            | 1,212          | 788            |
| Administration                        | 13,061         | 14,425         |
| Professional fees                     | 1,885          | 2,840          |
|                                       | <b>16,158</b>  | <b>18,053</b>  |
| Total resources expended              | <b>95,782</b>  | <b>139,679</b> |
| <b>Net income/(expenditure)</b>       | <b>10,181</b>  | <b>(3,501)</b> |

This page does not form part of the statutory financial statements