

Inclusive Play Opportunities Project

Registered Charity

Company Limited by guarantee

Annual Report and Financial Statements

Year Ended 31 March 2021

Inclusive Play Opportunities Project is an inclusive play organisation working to support, children/young people, up to the age 25 years, to experience positive activity which impacts on their emotional and physical health and enables them to take their place in the world.

Charity Number: 1076063

Company Number: 0370754

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Reference and Administrative Information

Governing Document	Memorandum and Articles of Association
Charity Number:	1076063
Company Number:	03707542
Registered Office	St Joseph's Pastoral Centre St Joseph's Grove Hendon London NW4 4TY
Trustees	Marcia Sparks (Chair) Kam Epstein Christopher McGeever
Company Chief Executive:	Jenny Daybell (deputised)
Bankers:	The Co-Operative Bank Delf House Southway Skelmersdale WN8 6WT

Inclusive Play Opportunities Project

Report of the Trustees

For Year Ended 31 March 2021

Since 1994, IPOP has provided a continuous service of enabling disabled children and young people to access Barnet borough's play and leisure with safeguarding and enjoyment at the top of our agenda.

Delivering enabling hours of 1:1 support for a disabled child or young person has always been our core provision. We strive to provide high quality support. Our support workers are often young people in between studying and we ensure they are well trained in safeguarding, inclusion and the wide-ranging disabilities we encounter. We also make every effort to match the child or young person with a worker that parents and carers can feel confident will engage with them and encourage participation in activities. We have been fortunate that families have continued to recognise our dedication to deliver such support and continue to request our service, during the challenges of the past year, which has also been valued in education by support requested for SEN children in the classroom.

During the course of the pandemic, we have continued to offer support to our young people and their families using outdoor facilities such as local parks with the aim of keeping everyone as safe as possible, including sending out arts and craft packs to do at home. Unfortunately, due to Covid 19 we were unable to offer our coach day trips, but once restrictions eased, we held coffee mornings for our parent/carers at a local park and continued to have weekly telephone contact too. We continued to run the family project within the IPOP team. We have also offered online training to our staff.

IPOP has always had inclusion in mainstream activities at the heart of its objectives, but we have recognised that families with a disabled member often garner strength and develop greater confidence when they can interact and support each other.

The Trustee Board regularly monitor our financial position and we endeavour to increase our reserves so we can keep the charity running if leaner times reoccur, and our support services maintained. Our managerial team assess every expense to ensure it is necessary and value for money. We are keen to encourage parents or carers to consider joining the Board, which is a supportive team with our service-users at the core of our decision-making; interest can be conveyed by speaking to the office, which will forward contact details to the Chair of the trustees.

The Board of Trustees thank our valued dedicated staff from the managerial team to the daily hands-on support workers and all the volunteers who ensure events with our beneficiaries are enjoyable, safe, and as interactive as possible.

Structure, Governance and Management

Governing Document

IPOP is a charitable company limited by guarantee, incorporated on 4 February 1999, amended by special resolutions on 30 May 1999, 1 March 2010, 26th March 2012 and 6th June 2018. The organisation known as the Inclusive Play Opportunities Project was registered as a charity on 17 June 1999.

The company was established under a Memorandum of Association, which established the powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5. The Memorandum and Articles of Association were reviewed as part of a complete Governance review, with expert external support, to ensure fitness for purpose and replaced by the current Articles of Association on 1 March 2010. These were further amended on 26th March 2012 to reflect a name change and expansion of objects following a merge of the Inclusive Play Opportunities Project with Barnet Play Association. These were further amended to reflect the

change of name from Fair Play Barnet reverting back to Inclusive Play Opportunities Project (IPOP) on 6th June 2018

Recruitment and Appointment of Management Committee Members

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees.

Under the requirements of the Articles of Association the members of the Board of Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. At every Annual General Meeting, one-third of the Trustees shall retire from office. In the event that the number is not divisible by three, then the proportion to retire shall be that nearest to one-third. The Trustees to retire shall be those longest in office since their last election or appointment. A retiring Trustee shall be eligible to be re-elected. Furthermore, a majority of the trustees are required to be a relative or carer providing care or that has in the past provided care, to a disabled child. Not more than 48% of the directors are required to be individuals/voluntary organisations that are interested in furthering the objectives of Inclusive Play Opportunities Project.

The charity's work focuses on all children and young people in particular the disabled, and their families. The Board of Trustees is keen to ensure that the trustee body reflects both the needs of this group and the diversity of the local community. To enhance the potential pool of trustees, the charity automatically offers membership to all eligible disabled young people, their families and voluntary organisations sympathetic to the charity's objects aged 18 and over. Additionally, disabled young people aged over 18; their families and affiliated organisations are approached to identify those who would be willing to act as a trustee. The Board of Trustees wishes to maintain a broad mix of professional representation and encourages co-opted membership from the educational, social and health sectors. All trustees must have a valid, enhanced disclosure from the Disclosure Barring Service, DBS, in accordance with the charity's safeguarding children policy.

Trustee Induction and Training

New trustees are given the opportunity to meet existing trustees and the leadership team and discuss the working arrangements of the organisation and are encouraged to attend an after-school club or holiday scheme to see the practical side of the charity's support work. Trustees are issued with an induction pack that includes:

- The main documents that set out the operational framework for the charity, including the Articles of Association and policies.
- The current financial position as set out in the last published accounts, and the cash flow and budget for the appropriate quarter.
- Appropriate publications from the Charity Commission, including 'The Essential Trustee' guide.

Trustees have open, and fully subsidised, access to our extensive staff and parent-training programme. This includes comprehensive courses on particular disabilities. Trustees are encouraged to identify their training needs, and training sessions are commissioned accordingly. The charity has developed an organisation-wide training policy that incorporates the training and induction of trustees.

Organisational Structure

Inclusive Play Opportunities Project has a Board of Trustees of up to 14 members (but no less than 3) and are responsible for the strategic direction and policy of the charity. At present, the Management Committee has 3 members, 2 of whom are parent representatives. Day-to-day responsibility of the charity is delegated to the Operations manager assisted by the deputy manager; they ensure that the charity delivers the services specified, that key performance indicators are met, and are responsible for overall finance and administration management.

Related and Connected Parties

Inclusive Play Opportunities Project is fully aware of, compliant with requirements of and guided by local and national policy frameworks for the provision of services for children. At a national level, the Government's 'Every Child Matters: Change for Children' steers children's play and inclusion. At a local level, the charity's Safeguarding Children Policy is advised by London Borough of Barnet and Pan London Safeguarding Procedures.

IPOP works closely with and is a member of CommUNITY Barnet (the local voluntary sector umbrella body), Young Barnet Foundation and the London Borough of Barnet Council's (LBB) Children and Families, Play and Youth Service and a number of local mainstream providers of play and leisure to deliver its objectives. The charity is an independent entity and not, therefore, part of a larger group of charities. Additionally, the charity doesn't have any trading subsidiaries.

Risk Management

The Management Committee has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. The Risk Register is updated 6 monthly and presented to the Board of Trustees for review. Internal risks are minimised by the implementation of procedures of authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. We conduct Trustee skills audits to ensure we have relevant Board expertise to interpret financial reports. Cash flow is monitored monthly to ensure there are sufficient funds available to meet our salary and service commitments and enable reserves to be increased as a bulwark against further economic downturn.

Objects and Activities

Inclusive Play Opportunities Project's purposes are set out in the Governing Document as follows:

- (a) The support of children and young people up to the age of 25 including those with a disability by the provision of opportunities for play, recreation and leisure activities and/or the advancement of education.
- (b) The provision of information and assistance to such children and young people, their parents, families and carers.
- (c) The provision of information, advice and training to those persons providing play, recreation and leisure services.

Mission Statement

Inclusive Play Opportunities Project is an inclusive play organisation working to support children/young people, up to the age of 25 years, to experience positive activity which impacts on their emotional and physical health and enables them to take their place in the world.

Activities

Our main activities for the twelve months to 31st March 2021 continued to focus on the promotion of the right of every child to safe and stimulating play with appropriate support in a setting of their own and their family's choice. The charity's services are responsive to need and acknowledge the vital role of families as partners in our work.

The operational strategies employed to assist the charity to meet these objectives included the following:

- Providing one-to-one and group support to disabled children and young people to enable them to attend main- stream and culturally specific after school and holiday play settings.

- Providing weekend activities
- Providing support to families who were unable to access outside provision due to Covid restrictions by offering regular telephone contact, art & craft packs for all the family
- Providing parent support to help families with children with special needs to access play and support services in Barnet and peer support networking opportunities to parents.
- Providing regular mailings to all families associated with IPOP and to identify stakeholders.
- Encouraging effective, parent and young person led governance.
- Developing and training an experienced workforce with which to provide support and advice for disabled children and young people to participate in mainstream play and leisure activities.
- Improving communication methods with stakeholders.
- Maintaining income streams to sustain service provision.
- Providing appropriate forums for children and young people to voice their needs and opinions to make a positive contribution.
- Active participation in multi-agency Borough wide service delivery planning in partnership with statutory and voluntary sector agencies in Barnet.
- Collecting and analysing feedback from children, parents and staff and incorporating it into the service configuration planning process.

Ensuring Our Work Delivers Our Aims and Public Benefit - We review our aims, objectives and activities annually. This review looks at what we achieved and the outcomes of our work for the previous 12 months. The review considers the success of each key activity and the benefits they have brought to those groups of people we were set up to help. The review helps us to ensure our aims; objectives and activities remain focused on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. All of our charitable activities focus on "The support of children and young people up to the age of 25 including those with a disability by the provision of opportunities for play, recreation and leisure activities and/or the advancement of education. The provision of information and assistance to such children and young people, their parents, families and carers and the provision of information, advice and training to those persons providing play, recreation and leisure services ". These activities are undertaken to further our charitable purposes for the public benefit. As a consequence, the trustees are satisfied that the charity meets the Charity Commission's guidelines with regard to delivering public benefit.

Achievements and Performance

Each of our activities aims to support children and young people to get involved or prepare to get involved with mainstream activities and to make friends with their disabled/non-disabled peers and more widely. We continue to work with children/young people aged between 0-25 years with a wide range of disabilities to access local mainstream play and leisure activities, enabling them to develop independence and confidence alongside their peers.

During this past year our service has been affected by COVID 19 and all the changes that were needed to allow us to continue to offer support to families.

We continued to offer one-to-one support through the short break enabling hours also parents buying the enabling service directly from us when able due to restrictions.

Some of this support was in schemes when they were open also outside support in local parks and play areas.

We had regular weekly telephone contact with parent/carers.

We provided activity packs to families on a regular basis during the year consisting of different art & craft activities as well as play packs with various toys to use during the holidays.

We provided staff to assist children on a one-to-one basis to local schools and nurseries.

We offered online training to staff.

When restrictions allowed, we held outside coffee mornings in small groups for parent/carers.

Financial Review

In summary, total incoming resources for the year ended 31 March 2021 amounted to £165,898 and total resources expended amounted to £178,056 resulting in an overall deficit in the net movement in funds for the year of £12,158. Restricted funds carried forward at 31 March 2021 amounted to £69,694 and unrestricted funds carried forward amounted to £96,204

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby it is aiming to maintain unrestricted reserves of between three and six months operating costs.

The strategy is to build up and maintain the level of reserves from planned operating surpluses. However, the Management Committee has to annually consider the extent to which the existing activities and expenditure could be curtailed, in the event of a significant drop in funding.

Plans for the Future

To recruit more support staff to our bank of staff

To recruit new Trustee Board members. We hope to encourage everyone with different interests and skills to apply and enrich the Board, always mindful that we comply with our constitutional requirements that we have a majority of parent/carer participants.

To put together a comprehensive 5-year action plan for IPOP

Statement of Trustees' Responsibilities

Company law requires the trustee directors to prepare financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial Statements, the trustees should follow best practice and;

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.
- The trustee directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustee directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

- In addition, the trustee directors are required to confirm that:
- So far as each director is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- each director has taken all the steps that he or she ought to have taken as a director in order to make him or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Independent Examiner

Inclusive Play Opportunities Project Trustees passed a resolution that an audit was no longer required for the 2021 accounts and have approved the appointment of Helen Nicolas Accounting as Independent Examiners.

The financial statements were approved by the Trustees on 19 March 2021 and signed on their behalf.

A handwritten signature in black ink that reads "M. Sparks". The signature is written in a cursive, slightly stylized font.

Marcia Sparks

Chair

Independent Examiner's Report to the Trustees of Inclusive Play Opportunities Project

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

(2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Helen Nicolas
Qualification: Fellow Member of the Association of Accounting Technicians
Address: 1st Floor Deneway House, 88 – 94 Darkes Lane, Potters Bar, Herts EN6 1AQ
Date: 15 February 2022

Inclusive Play Opportunities Project

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

For the Year Ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31- Mar-21	Total Funds Year Ended 31- Mar-20
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Donations and similar income		636	-	636	779
Bank interest receivable		313	-	313	479
Incoming resources from charitable activities					
Provision of opportunities for inclusive play support, information and awareness raising Grants, contracts and fees receivable	2	95,255	44,734	139,989	161,241
COVID Funding		-	5,575	5,575	
HMRC Job Retention Scheme		-	19,385	19,385	
Other incoming resources					
Premium of surrender of lease		-	-	-	-
Total incoming resources		96,204	69,694	165,898	162,499
Resources Expended					
Cost of generating funds					
Fundraising costs		3,573	-	3,573	-
Charitable activities					
Provision of opportunities for inclusive play support, information and awareness raising		139,599	-	139,599	196,158
Governance Costs		34,884	-	34,884	35,182
Other resources expanded					
Costs of merger and other Organisational charge		-	-	-	-
Total resources expended	3	178,056	-	178,056	231,340
Net incoming(outgoing) resources before transfer	-	81,852	69,694	12,158	68,840
Reconciliation of funds					
Total funds brought forward		100,527		100,527	169,367
Total funds carried forward	10	18,676	69,694	88,369	100,527

The statement of financial activities includes all gains and losses recognised in the year
All incoming resources and resources expended derive from continuing activities.
The deficit for the year for Companies Act purposes comprising the net movement in funds for the
year £12,158 (2020: £68,840)

The accompanying notes are an integral part of this statement of financial activities

Inclusive Play Opportunities Project
Statement of Financial Position
For the Year Ended 31 March 2021

		31 Mar 21		31 Mar 20	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets		988		1,317	
Intangible Assets		5,885		7,357	
			6,873		8,674
Current Assets	7				
Debtors		10,735		12,765	
Cash in Bank & in hand		80,311		123,031	
			91,045		135,796
Creditors: amounts falling due within 1 year	8	9,549		43,943	
			9,549		43,943
Net Current Assets			81,495		91,853
Net Assets			88,369		100,527
Funds & Reserves	9				
Unrestricted		43,635		45,668	
Restricted		44,734		54,859	
General					
Total Funds			<u>88,369</u>		<u>100,527</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The directors have elected for the financial statements to be audited in accordance with the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The financial statements were approved by the trustees on 22 February 2022 and signed on their behalf by:

Marcia Sparks
Chair
Registered Company Number: 3707542

The accompanying notes are an integral part of this balance sheet.

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently in dealing with items considered material in relation to the financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 2006 and applicable accounting standards and follow the recommendations in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005), Published in March 2005.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charitable company.

Designated funds comprise funds set aside by the Trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is legally entitled to the income. It is certain that the income will be received, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities.

Incoming resources from charitable activities is received by way grants, contracts, fees and parental contributions which are included in full in the Statement of Financial Activities. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the income.

Resources expended

Resources expended are recognised on an accruals basis when a liability is incurred as soon as there is a legal or constructive obligation committing the charitable company to the expenditure. Expenditure included any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs primarily associated with meeting the constitutional and statutory requirements of the charitable company and include the auditor's remuneration and legal fees and costs linked to the charitable company's compliance with regulation and practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on the basis of estimates of the proportion of time spent by staff on those activities.

Accounting policies (Continued)

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Tangible fixed assets are depreciated at rates calculated to write off the cost over their estimated useful lives as follows:

Office equipment	25% Reducing Balance basis
Furniture, Fixtures and fittings	25% Reducing Balance basis

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a Statement under Financial Reporting Standard 1 'Cash Flow Statements'.

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

Note 2	Unrestricted Funds	Restricted Funds	Total Year End	Total Year End
Grants, contracts and fees receivable	31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-20
Grants and contracts:	£	£	£	£
Short Breaks	3,667	-	3,667	-
One to One Support Play work	12,077	-	12,077	57,573
John Lyon's Charity	30,000	14,500	44,500	-
Big Lottery	-	-	-	54,859
Play Day Fundraising	-	-	-	-
Trip Contributions	-	-	-	5,908
Fees and contributions	-	-	-	82
Provision of support workers to other organisations	33,055	-	33,055	42,819
Grants	16,456	30,234	46,690	-
	95,255	44,734	139,989	161,241

Note 3	Staff Costs	Direct Costs	Support Costs	Total Year End	Total Tyear End
Total Resources Expended	£	£	£	£	£
Trip Contributions	-	-	-	-	11,829
Short Breaks	3,899	268	1,091	5,258	-
One to One Support	12,841	883	3,594	17,318	112,273
Grants	49,395	3,397	13,824	66,616	-
HMRC	26,539	1,825	7,428	35,792	-
Play Day	-	-	-	-	149
Supervision of Support	35,146	2,417	9,836	47,399	85,732
	127,820	8,790	35,773	172,383	209,984

Total resources expended	Year ended 31-Mar-21	Year ended 31-Mar-20
	£	£
Support Costs:		
Premises rent, rates, repairs, insurance and utilities	19,747	15,695
Communications and office expenses	6,399	8,722
Legal, audit, payroll and other professional fees	3,626	4,507
IT support	4,819	5,780
HR and recruitment	293	478
	34,884	35,182

Cost allocation includes an element of judgement, and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore, the support costs shown above are a best estimate of the costs that have been so allocated

4 Net movement in funds for the year This is stated after charging:
Auditor's remuneration

	-	-
Accountancy	3,090	4,093
Depreciation	1,801	2,278

5 Remuneration of Trustees

Trustees neither received nor waived any emoluments for their services during the period (2019: £0) nor received any out-of-pocket expenses during the period (2019: £0)

6 Staff costs

Salaries and wages	122,168	151,273
Social security costs	3,714	5,989
Employers Pension Costs	1,939	2,271
	<u>127,821</u>	<u>159,533</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was nil (2020 - Nil).

The average number of employees calculated on a full-time equivalent basis was 12 (2020:17)

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

7 Tangible Fixed Assets	Office Equipment & F/Fittings £	Website £	Total £
Cost or valuation At 1 April 2020	2,523	12,100	14,623
Additions at cost	-	-	-
Disposals			
At 31 March 2021	<u>2,523</u>	<u>12,100</u>	<u>14,623</u>
Depreciation At 1 April 2020	1,206	4,743	5,949
Charge for the year	329	1,471	1,800
Disposals			
At 31 March 2021	<u>1,535</u>	<u>6,214</u>	<u>7,749</u>
Net book value At 31 March 2021	988	5,886	6,874
At 31 March 2021	<u>988</u>	<u>5,886</u>	<u>6,874</u>
Debtors	2021 £	2020 £	
Trade debtors	4,266	5,456	
Prepaid expenditure	6,469	7,310	
Accrued Income	-	-	
	<u>10,735</u>	<u>12,766</u>	
Creditors: amounts falling due within one year			
Trade creditors	8,124	8,540	
Accruals	<u>972</u>	<u>1,521</u>	
	9,096	10,061	

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

Statement of funds	Notes	Incoming		Resources		Transfers between	
		Resources		Expended		Funds	
		31-Mar-20	31-Mar-21	31-Mar-20	31-Mar-21	31-Mar-20	31-Mar-21
	10	£	£	£	£	£	£
Unrestricted Funds		107,640	121,164				228,804
Restricted Funds		54,859	44,734				99,593
General Funds		-61,972		-178,056			-240,028
Total Funds		<u>100,527</u>	<u>165,898</u>	<u>178,056</u>			<u>88,369</u>

Analysis of net assets between funds	Notes	General Funds		Restricted Funds		Total
		£	£	£	£	
	11					
Fund balances at 31 March 2021 are represented by						
Fixed Assets			6,874			6,874
Current Assets			46,311	44,733		91,045
Current Liabilities			9,549			9,549
			<u>43,636</u>	<u>44,733</u>		<u>88,369</u>

12 Financial Commitments

At 31 March 2020 the charity had annual commitments under non-cancellable leases as follows:

		Land & Building	
		31-Mar-21	31-Mar-20
		£	£
13	Taxation	0	0

IPOP is a registered charity and therefore is not liable to Income Tax, Corporation Tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered Charities

14 Liability of members

The charity is constituted as company limited by guarantee and has no share capital. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £5 each.

Inclusive Play Opportunities Project

Registered Charity

Company Limited by guarantee

Annual Report and Financial Statements

Year Ended 31 March 2021

Inclusive Play Opportunities Project is an inclusive play organisation working to support, children/young people, up to the age 25 years, to experience positive activity which impacts on their emotional and physical health and enables them to take their place in the world.

Charity Number: 1076063

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Reference and Administrative Information

Governing Document	Memorandum and Articles of Association
Charity Number:	1076063
Company Number:	03707542
Registered Office	St Joseph's Pastoral Centre St Joseph's Grove Hendon London NW4 4TY
Trustees	Marcia Sparks (Chair) Kam Epstein Christopher McGeever
Company Chief Executive:	Jenny Daybell (deputised)
Bankers:	The Co-Operative Bank Delf House Southway Skelmersdale WN8 6WT

Inclusive Play Opportunities Project

Report of the Trustees

For Year Ended 31 March 2021

Since 1994, IPOP has provided a continuous service of enabling disabled children and young people to access Barnet borough's play and leisure with safeguarding and enjoyment at the top of our agenda.

Delivering enabling hours of 1:1 support for a disabled child or young person has always been our core provision. We strive to provide high quality support. Our support workers are often young people in between studying and we ensure they are well trained in safeguarding, inclusion and the wide-ranging disabilities we encounter. We also make every effort to match the child or young person with a worker that parents and carers can feel confident will engage with them and encourage participation in activities. We have been fortunate that families have continued to recognise our dedication to deliver such support and continue to request our service, during the challenges of the past year, which has also been valued in education by support requested for SEN children in the classroom.

During the course of the pandemic, we have continued to offer support to our young people and their families using outdoor facilities such as local parks with the aim of keeping everyone as safe as possible, including sending out arts and craft packs to do at home. Unfortunately, due to Covid 19 we were unable to offer our coach day trips, but once restrictions eased, we held coffee mornings for our parent/carers at a local park and continued to have weekly telephone contact too. We continued to run the family project within the IPOP team. We have also offered online training to our staff.

IPOP has always had inclusion in mainstream activities at the heart of its objectives, but we have recognised that families with a disabled member often garner strength and develop greater confidence when they can interact and support each other.

The Trustee Board regularly monitor our financial position and we endeavour to increase our reserves so we can keep the charity running if leaner times reoccur, and our support services maintained. Our managerial team assess every expense to ensure it is necessary and value for money. We are keen to encourage parents or carers to consider joining the Board, which is a supportive team with our service-users at the core of our decision-making; interest can be conveyed by speaking to the office, which will forward contact details to the Chair of the trustees.

The Board of Trustees thank our valued dedicated staff from the managerial team to the daily hands-on support workers and all the volunteers who ensure events with our beneficiaries are enjoyable, safe, and as interactive as possible.

Structure, Governance and Management

Governing Document

IPOP is a charitable company limited by guarantee, incorporated on 4 February 1999, amended by special resolutions on 30 May 1999, 1 March 2010, 26th March 2012 and 6th June 2018. The organisation known as the Inclusive Play Opportunities Project was registered as a charity on 17 June 1999.

The company was established under a Memorandum of Association, which established the powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5. The Memorandum and Articles of Association were reviewed as part of a complete Governance review, with expert external support, to ensure fitness for purpose and replaced by the current Articles of Association on 1 March 2010. These were further amended on 26th March 2012 to reflect a name change and expansion of objects following a merge of the Inclusive Play Opportunities Project with Barnet Play Association. These were further amended to reflect the

change of name from Fair Play Barnet reverting back to Inclusive Play Opportunities Project (IPOP) on 6th June 2018

Recruitment and Appointment of Management Committee Members

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees.

Under the requirements of the Articles of Association the members of the Board of Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. At every Annual General Meeting, one-third of the Trustees shall retire from office. In the event that the number is not divisible by three, then the proportion to retire shall be that nearest to one-third. The Trustees to retire shall be those longest in office since their last election or appointment. A retiring Trustee shall be eligible to be re-elected. Furthermore, a majority of the trustees are required to be a relative or carer providing care or that has in the past provided care, to a disabled child. Not more than 48% of the directors are required to be individuals/voluntary organisations that are interested in furthering the objectives of Inclusive Play Opportunities Project.

The charity's work focuses on all children and young people in particular the disabled, and their families. The Board of Trustees is keen to ensure that the trustee body reflects both the needs of this group and the diversity of the local community. To enhance the potential pool of trustees, the charity automatically offers membership to all eligible disabled young people, their families and voluntary organisations sympathetic to the charity's objects aged 18 and over. Additionally, disabled young people aged over 18; their families and affiliated organisations are approached to identify those who would be willing to act as a trustee. The Board of Trustees wishes to maintain a broad mix of professional representation and encourages co-opted membership from the educational, social and health sectors. All trustees must have a valid, enhanced disclosure from the Disclosure Barring Service, DBS, in accordance with the charity's safeguarding children policy.

Trustee Induction and Training

New trustees are given the opportunity to meet existing trustees and the leadership team and discuss the working arrangements of the organisation and are encouraged to attend an after-school club or holiday scheme to see the practical side of the charity's support work. Trustees are issued with an induction pack that includes:

- The main documents that set out the operational framework for the charity, including the Articles of Association and policies.
- The current financial position as set out in the last published accounts, and the cash flow and budget for the appropriate quarter.
- Appropriate publications from the Charity Commission, including 'The Essential Trustee' guide.

Trustees have open, and fully subsidised, access to our extensive staff and parent-training programme. This includes comprehensive courses on particular disabilities. Trustees are encouraged to identify their training needs, and training sessions are commissioned accordingly. The charity has developed an organisation-wide training policy that incorporates the training and induction of trustees.

Organisational Structure

Inclusive Play Opportunities Project has a Board of Trustees of up to 14 members (but no less than 3) and are responsible for the strategic direction and policy of the charity. At present, the Management Committee has 3 members, 2 of whom are parent representatives. Day-to-day responsibility of the charity is delegated to the Operations manager assisted by the deputy manager; they ensure that the charity delivers the services specified, that key performance indicators are met, and are responsible for overall finance and administration management.

Related and Connected Parties

Inclusive Play Opportunities Project is fully aware of, compliant with requirements of and guided by local and national policy frameworks for the provision of services for children. At a national level, the Government's 'Every Child Matters: Change for Children' steers children's play and inclusion. At a local level, the charity's Safeguarding Children Policy is advised by London Borough of Barnet and Pan London Safeguarding Procedures.

IPOP works closely with and is a member of CommUNITY Barnet (the local voluntary sector umbrella body), Young Barnet Foundation and the London Borough of Barnet Council's (LBB) Children and Families, Play and Youth Service and a number of local mainstream providers of play and leisure to deliver its objectives. The charity is an independent entity and not, therefore, part of a larger group of charities. Additionally, the charity doesn't have any trading subsidiaries.

Risk Management

The Management Committee has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. The Risk Register is updated 6 monthly and presented to the Board of Trustees for review. Internal risks are minimised by the implementation of procedures of authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. We conduct Trustee skills audits to ensure we have relevant Board expertise to interpret financial reports. Cash flow is monitored monthly to ensure there are sufficient funds available to meet our salary and service commitments and enable reserves to be increased as a bulwark against further economic downturn.

Objects and Activities

Inclusive Play Opportunities Project's purposes are set out in the Governing Document as follows:

- (a) The support of children and young people up to the age of 25 including those with a disability by the provision of opportunities for play, recreation and leisure activities and/or the advancement of education.
- (b) The provision of information and assistance to such children and young people, their parents, families and carers.
- (c) The provision of information, advice and training to those persons providing play, recreation and leisure services.

Mission Statement

Inclusive Play Opportunities Project is an inclusive play organisation working to support children/young people, up to the age of 25 years, to experience positive activity which impacts on their emotional and physical health and enables them to take their place in the world.

Activities

Our main activities for the twelve months to 31st March 2021 continued to focus on the promotion of the right of every child to safe and stimulating play with appropriate support in a setting of their own and their family's choice. The charity's services are responsive to need and acknowledge the vital role of families as partners in our work.

The operational strategies employed to assist the charity to meet these objectives included the following:

- Providing one-to-one and group support to disabled children and young people to enable them to attend main- stream and culturally specific after school and holiday play settings.

- Providing weekend activities
- Providing support to families who were unable to access outside provision due to Covid restrictions by offering regular telephone contact, art & craft packs for all the family
- Providing parent support to help families with children with special needs to access play and support services in Barnet and peer support networking opportunities to parents.
- Providing regular mailings to all families associated with IPOP and to identify stakeholders.
- Encouraging effective, parent and young person led governance.
- Developing and training an experienced workforce with which to provide support and advice for disabled children and young people to participate in mainstream play and leisure activities.
- Improving communication methods with stakeholders.
- Maintaining income streams to sustain service provision.
- Providing appropriate forums for children and young people to voice their needs and opinions to make a positive contribution.
- Active participation in multi-agency Borough wide service delivery planning in partnership with statutory and voluntary sector agencies in Barnet.
- Collecting and analysing feedback from children, parents and staff and incorporating it into the service configuration planning process.

Ensuring Our Work Delivers Our Aims and Public Benefit - We review our aims, objectives and activities annually. This review looks at what we achieved and the outcomes of our work for the previous 12 months. The review considers the success of each key activity and the benefits they have brought to those groups of people we were set up to help. The review helps us to ensure our aims; objectives and activities remain focused on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. All of our charitable activities focus on "The support of children and young people up to the age of 25 including those with a disability by the provision of opportunities for play, recreation and leisure activities and/or the advancement of education. The provision of information and assistance to such children and young people, their parents, families and carers and the provision of information, advice and training to those persons providing play, recreation and leisure services ". These activities are undertaken to further our charitable purposes for the public benefit. As a consequence, the trustees are satisfied that the charity meets the Charity Commission's guidelines with regard to delivering public benefit.

Achievements and Performance

Each of our activities aims to support children and young people to get involved or prepare to get involved with mainstream activities and to make friends with their disabled/non-disabled peers and more widely. We continue to work with children/young people aged between 0-25 years with a wide range of disabilities to access local mainstream play and leisure activities, enabling them to develop independence and confidence alongside their peers.

During this past year our service has been affected by COVID 19 and all the changes that were needed to allow us to continue to offer support to families.

We continued to offer one-to-one support through the short break enabling hours also parents buying the enabling service directly from us when able due to restrictions.

Some of this support was in schemes when they were open also outside support in local parks and play areas.

We had regular weekly telephone contact with parent/carers.

We provided activity packs to families on a regular basis during the year consisting of different art & craft activities as well as play packs with various toys to use during the holidays.

We provided staff to assist children on a one-to-one basis to local schools and nurseries.

We offered online training to staff.

When restrictions allowed, we held outside coffee mornings in small groups for parent/carers.

Financial Review

In summary, total incoming resources for the year ended 31 March 2021 amounted to £165,898 and total resources expended amounted to £178,056 resulting in an overall deficit in the net movement in funds for the year of £12,158. Restricted funds carried forward at 31 March 2021 amounted to £69,694 and unrestricted funds carried forward amounted to £96,204

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby it is aiming to maintain unrestricted reserves of between three and six months operating costs.

The strategy is to build up and maintain the level of reserves from planned operating surpluses. However, the Management Committee has to annually consider the extent to which the existing activities and expenditure could be curtailed, in the event of a significant drop in funding.

Plans for the Future

To recruit more support staff to our bank of staff

To recruit new Trustee Board members. We hope to encourage everyone with different interests and skills to apply and enrich the Board, always mindful that we comply with our constitutional requirements that we have a majority of parent/carer participants.

To put together a comprehensive 5-year action plan for IPOP

Statement of Trustees' Responsibilities

Company law requires the trustee directors to prepare financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial Statements, the trustees should follow best practice and;

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.
- The trustee directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustee directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

- In addition, the trustee directors are required to confirm that:
- So far as each director is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- each director has taken all the steps that he or she ought to have taken as a director in order to make him or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Independent Examiner

Inclusive Play Opportunities Project Trustees passed a resolution that an audit was no longer required for the 2021 accounts and have approved the appointment of Helen Nicolas Accounting as Independent Examiners.

The financial statements were approved by the Trustees on 19 March 2021 and signed on their behalf.

A handwritten signature in black ink that reads "M. Sparks". The signature is written in a cursive, slightly stylized font.

Marcia Sparks

Chair

Independent Examiner's Report to the Trustees of Inclusive Play Opportunities Project

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

(2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Helen Nicolas
Qualification: Fellow Member of the Association of Accounting Technicians
Address: 1st Floor Deneway House, 88 – 94 Darkes Lane, Potters Bar, Herts EN6 1AQ
Date: 15 February 2022

Inclusive Play Opportunities Project

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

For the Year Ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31- Mar-21	Total Funds Year Ended 31- Mar-20
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Donations and similar income		636	-	636	779
Bank interest receivable		313	-	313	479
Incoming resources from charitable activities					
Provision of opportunities for inclusive play support, information and awareness raising Grants, contracts and fees receivable	2	95,255	44,734	139,989	161,241
COVID Funding		-	5,575	5,575	
HMRC Job Retention Scheme		-	19,385	19,385	
Other incoming resources					
Premium of surrender of lease		-	-	-	-
Total incoming resources		96,204	69,694	165,898	162,499
Resources Expended					
Cost of generating funds					
Fundraising costs		3,573	-	3,573	-
Charitable activities					
Provision of opportunities for inclusive play support, information and awareness raising		139,599	-	139,599	196,158
Governance Costs		34,884	-	34,884	35,182
Other resources expanded					
Costs of merger and other Organisational charge		-	-	-	-
Total resources expended	3	178,056	-	178,056	231,340
Net incoming(outgoing) resources before transfer	-	81,852	69,694	12,158	68,840
Reconciliation of funds					
Total funds brought forward		100,527		100,527	169,367
Total funds carried forward	10	18,676	69,694	88,369	100,527

The statement of financial activities includes all gains and losses recognised in the year
All incoming resources and resources expended derive from continuing activities.
The deficit for the year for Companies Act purposes comprising the net movement in funds for the
year £12,158 (2020: £68,840)

The accompanying notes are an integral part of this statement of financial activities

Inclusive Play Opportunities Project
Statement of Financial Position
For the Year Ended 31 March 2021

		31 Mar 21		31 Mar 20	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets		988		1,317	
Intangible Assets		5,885		7,357	
			6,873		8,674
Current Assets	7				
Debtors		10,735		12,765	
Cash in Bank & in hand		80,311		123,031	
			91,045		135,796
Creditors: amounts falling due within 1 year	8	9,549		43,943	
			9,549		43,943
Net Current Assets			81,495		91,853
Net Assets			88,369		100,527
Funds & Reserves	9				
Unrestricted		43,635		45,668	
Restricted		44,734		54,859	
General					
Total Funds			<u>88,369</u>		<u>100,527</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The directors have elected for the financial statements to be audited in accordance with the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The financial statements were approved by the trustees on 22 February 2022 and signed on their behalf by:

Marcia Sparks
Chair
Registered Company Number: 3707542

The accompanying notes are an integral part of this balance sheet.

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently in dealing with items considered material in relation to the financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 2006 and applicable accounting standards and follow the recommendations in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005), Published in March 2005.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charitable company.

Designated funds comprise funds set aside by the Trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is legally entitled to the income. It is certain that the income will be received, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities.

Incoming resources from charitable activities is received by way grants, contracts, fees and parental contributions which are included in full in the Statement of Financial Activities. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the income.

Resources expended

Resources expended are recognised on an accruals basis when a liability is incurred as soon as there is a legal or constructive obligation committing the charitable company to the expenditure. Expenditure included any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs primarily associated with meeting the constitutional and statutory requirements of the charitable company and include the auditor's remuneration and legal fees and costs linked to the charitable company's compliance with regulation and practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on the basis of estimates of the proportion of time spent by staff on those activities.

Accounting policies (Continued)

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Tangible fixed assets are depreciated at rates calculated to write off the cost over their estimated useful lives as follows:

Office equipment	25% Reducing Balance basis
Furniture, Fixtures and fittings	25% Reducing Balance basis

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a Statement under Financial Reporting Standard 1 'Cash Flow Statements'.

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

Note 2	Unrestricted Funds	Restricted Funds	Total Year End	Total Year End
Grants, contracts and fees receivable	31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-20
Grants and contracts:	£	£	£	£
Short Breaks	3,667	-	3,667	-
One to One Support Play work	12,077	-	12,077	57,573
John Lyon's Charity	30,000	14,500	44,500	-
Big Lottery	-	-	-	54,859
Play Day Fundraising	-	-	-	-
Trip Contributions	-	-	-	5,908
Fees and contributions	-	-	-	82
Provision of support workers to other organisations	33,055	-	33,055	42,819
Grants	16,456	30,234	46,690	-
	95,255	44,734	139,989	161,241

Note 3	Staff Costs	Direct Costs	Support Costs	Total Year End	Total Tyear End
Total Resources Expended	£	£	£	£	£
Trip Contributions	-	-	-	-	11,829
Short Breaks	3,899	268	1,091	5,258	-
One to One Support	12,841	883	3,594	17,318	112,273
Grants	49,395	3,397	13,824	66,616	-
HMRC	26,539	1,825	7,428	35,792	-
Play Day	-	-	-	-	149
Supervision of Support	35,146	2,417	9,836	47,399	85,732
	127,820	8,790	35,773	172,383	209,984

Total resources expended	Year ended 31-Mar-21	Year ended 31-Mar-20
	£	£
Support Costs:		
Premises rent, rates, repairs, insurance and utilities	19,747	15,695
Communications and office expenses	6,399	8,722
Legal, audit, payroll and other professional fees	3,626	4,507
IT support	4,819	5,780
HR and recruitment	293	478
	34,884	35,182

Cost allocation includes an element of judgement, and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore, the support costs shown above are a best estimate of the costs that have been so allocated

4 Net movement in funds for the year This is stated after charging:
Auditor's remuneration

Accountancy	3,090	4,093
Depreciation	1,801	2,278

5 Remuneration of Trustees

Trustees neither received nor waived any emoluments for their services during the period (2019: £0) nor received any out-of-pocket expenses during the period (2019: £0)

6 Staff costs

Salaries and wages	122,168	151,273
Social security costs	3,714	5,989
Employers Pension Costs	1,939	2,271
	<u>127,821</u>	<u>159,533</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was nil (2020 - Nil).

The average number of employees calculated on a full-time equivalent basis was 12 (2020:17)

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

7 Tangible Fixed Assets	Office Equipment & F/Fittings £	Website £	Total £
Cost or valuation At 1 April 2020	2,523	12,100	14,623
Additions at cost	-	-	-
Disposals			
At 31 March 2021	<u>2,523</u>	<u>12,100</u>	<u>14,623</u>
Depreciation At 1 April 2020	1,206	4,743	5,949
Charge for the year	329	1,471	1,800
Disposals			
At 31 March 2021	<u>1,535</u>	<u>6,214</u>	<u>7,749</u>
Net book value At 31 March 2021	988	5,886	6,874
At 31 March 2021	<u>988</u>	<u>5,886</u>	<u>6,874</u>
Debtors		2021 £	2020 £
Trade debtors		4,266	5,456
Prepaid expenditure		6,469	7,310
Accrued Income		<u>-</u>	<u>-</u>
		10,735	12,766
Creditors: amounts falling due within one year			
Trade creditors		8,124	8,540
Accruals		<u>972</u>	<u>1,521</u>
		9,096	10,061

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

Statement of funds	Notes	Incoming		Resources		Transfers between	
		Resources		Expended		Funds	
		31-Mar-20	31-Mar-21	31-Mar-20	31-Mar-21	31-Mar-20	31-Mar-21
	10	£	£	£	£	£	£
Unrestricted Funds		107,640	121,164				228,804
Restricted Funds		54,859	44,734				99,593
General Funds		-61,972		-178,056			-240,028
Total Funds		<u>100,527</u>	<u>165,898</u>	<u>178,056</u>			<u>88,369</u>

Analysis of net assets between funds	Notes	General Funds		Restricted Funds		Total
		£	£	£	£	
	11					
Fund balances at 31 March 2021 are represented by						
Fixed Assets			6,874			6,874
Current Assets			46,311	44,733		91,045
Current Liabilities			9,549			9,549
			<u>43,636</u>	<u>44,733</u>		<u>88,369</u>

12 Financial Commitments

At 31 March 2020 the charity had annual commitments under non-cancellable leases as follows:

		Land & Building	
		31-Mar-21	31-Mar- 20
		£	£
13	Taxation	0	0

IPOP is a registered charity and therefore is not liable to Income Tax, Corporation Tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered Charities

14 Liability of members

The charity is constituted as company limited by guarantee and has no share capital. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £5 each.

Inclusive Play Opportunities Project

Registered Charity

Company Limited by guarantee

Annual Report and Financial Statements

Year Ended 31 March 2021

Inclusive Play Opportunities Project is an inclusive play organisation working to support, children/young people, up to the age 25 years, to experience positive activity which impacts on their emotional and physical health and enables them to take their place in the world.

Charity Number: 1076063

Company Number: 0370754

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Reference and Administrative Information

Governing Document	Memorandum and Articles of Association
Charity Number:	1076063
Company Number:	03707542
Registered Office	St Joseph's Pastoral Centre St Joseph's Grove Hendon London NW4 4TY
Trustees	Marcia Sparks (Chair) Kam Epstein Christopher McGeever
Company Chief Executive:	Jenny Daybell (deputised)
Bankers:	The Co-Operative Bank Delf House Southway Skelmersdale WN8 6WT

Inclusive Play Opportunities Project

Report of the Trustees

For Year Ended 31 March 2021

Since 1994, IPOP has provided a continuous service of enabling disabled children and young people to access Barnet borough's play and leisure with safeguarding and enjoyment at the top of our agenda.

Delivering enabling hours of 1:1 support for a disabled child or young person has always been our core provision. We strive to provide high quality support. Our support workers are often young people in between studying and we ensure they are well trained in safeguarding, inclusion and the wide-ranging disabilities we encounter. We also make every effort to match the child or young person with a worker that parents and carers can feel confident will engage with them and encourage participation in activities. We have been fortunate that families have continued to recognise our dedication to deliver such support and continue to request our service, during the challenges of the past year, which has also been valued in education by support requested for SEN children in the classroom.

During the course of the pandemic, we have continued to offer support to our young people and their families using outdoor facilities such as local parks with the aim of keeping everyone as safe as possible, including sending out arts and craft packs to do at home. Unfortunately, due to Covid 19 we were unable to offer our coach day trips, but once restrictions eased, we held coffee mornings for our parent/carers at a local park and continued to have weekly telephone contact too. We continued to run the family project within the IPOP team. We have also offered online training to our staff.

IPOP has always had inclusion in mainstream activities at the heart of its objectives, but we have recognised that families with a disabled member often garner strength and develop greater confidence when they can interact and support each other.

The Trustee Board regularly monitor our financial position and we endeavour to increase our reserves so we can keep the charity running if leaner times reoccur, and our support services maintained. Our managerial team assess every expense to ensure it is necessary and value for money. We are keen to encourage parents or carers to consider joining the Board, which is a supportive team with our service-users at the core of our decision-making; interest can be conveyed by speaking to the office, which will forward contact details to the Chair of the trustees.

The Board of Trustees thank our valued dedicated staff from the managerial team to the daily hands-on support workers and all the volunteers who ensure events with our beneficiaries are enjoyable, safe, and as interactive as possible.

Structure, Governance and Management

Governing Document

IPOP is a charitable company limited by guarantee, incorporated on 4 February 1999, amended by special resolutions on 30 May 1999, 1 March 2010, 26th March 2012 and 6th June 2018. The organisation known as the Inclusive Play Opportunities Project was registered as a charity on 17 June 1999.

The company was established under a Memorandum of Association, which established the powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £5. The Memorandum and Articles of Association were reviewed as part of a complete Governance review, with expert external support, to ensure fitness for purpose and replaced by the current Articles of Association on 1 March 2010. These were further amended on 26th March 2012 to reflect a name change and expansion of objects following a merge of the Inclusive Play Opportunities Project with Barnet Play Association. These were further amended to reflect the

change of name from Fair Play Barnet reverting back to Inclusive Play Opportunities Project (IPOP) on 6th June 2018

Recruitment and Appointment of Management Committee Members

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees.

Under the requirements of the Articles of Association the members of the Board of Trustees are elected to serve for a period of one year after which they must be re-elected at the next Annual General Meeting. At every Annual General Meeting, one-third of the Trustees shall retire from office. In the event that the number is not divisible by three, then the proportion to retire shall be that nearest to one-third. The Trustees to retire shall be those longest in office since their last election or appointment. A retiring Trustee shall be eligible to be re-elected. Furthermore, a majority of the trustees are required to be a relative or carer providing care or that has in the past provided care, to a disabled child. Not more than 48% of the directors are required to be individuals/voluntary organisations that are interested in furthering the objectives of Inclusive Play Opportunities Project.

The charity's work focuses on all children and young people in particular the disabled, and their families. The Board of Trustees is keen to ensure that the trustee body reflects both the needs of this group and the diversity of the local community. To enhance the potential pool of trustees, the charity automatically offers membership to all eligible disabled young people, their families and voluntary organisations sympathetic to the charity's objects aged 18 and over. Additionally, disabled young people aged over 18; their families and affiliated organisations are approached to identify those who would be willing to act as a trustee. The Board of Trustees wishes to maintain a broad mix of professional representation and encourages co-opted membership from the educational, social and health sectors. All trustees must have a valid, enhanced disclosure from the Disclosure Barring Service, DBS, in accordance with the charity's safeguarding children policy.

Trustee Induction and Training

New trustees are given the opportunity to meet existing trustees and the leadership team and discuss the working arrangements of the organisation and are encouraged to attend an after-school club or holiday scheme to see the practical side of the charity's support work. Trustees are issued with an induction pack that includes:

- The main documents that set out the operational framework for the charity, including the Articles of Association and policies.
- The current financial position as set out in the last published accounts, and the cash flow and budget for the appropriate quarter.
- Appropriate publications from the Charity Commission, including 'The Essential Trustee' guide.

Trustees have open, and fully subsidised, access to our extensive staff and parent-training programme. This includes comprehensive courses on particular disabilities. Trustees are encouraged to identify their training needs, and training sessions are commissioned accordingly. The charity has developed an organisation-wide training policy that incorporates the training and induction of trustees.

Organisational Structure

Inclusive Play Opportunities Project has a Board of Trustees of up to 14 members (but no less than 3) and are responsible for the strategic direction and policy of the charity. At present, the Management Committee has 3 members, 2 of whom are parent representatives. Day-to-day responsibility of the charity is delegated to the Operations manager assisted by the deputy manager; they ensure that the charity delivers the services specified, that key performance indicators are met, and are responsible for overall finance and administration management.

Related and Connected Parties

Inclusive Play Opportunities Project is fully aware of, compliant with requirements of and guided by local and national policy frameworks for the provision of services for children. At a national level, the Government's 'Every Child Matters: Change for Children' steers children's play and inclusion. At a local level, the charity's Safeguarding Children Policy is advised by London Borough of Barnet and Pan London Safeguarding Procedures.

IPOP works closely with and is a member of CommUNITY Barnet (the local voluntary sector umbrella body), Young Barnet Foundation and the London Borough of Barnet Council's (LBB) Children and Families, Play and Youth Service and a number of local mainstream providers of play and leisure to deliver its objectives. The charity is an independent entity and not, therefore, part of a larger group of charities. Additionally, the charity doesn't have any trading subsidiaries.

Risk Management

The Management Committee has conducted its own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. The Risk Register is updated 6 monthly and presented to the Board of Trustees for review. Internal risks are minimised by the implementation of procedures of authorisation of all transactions and projects and to ensure consistent quality of delivery for all operational aspects of the charitable company. These procedures are periodically reviewed to ensure that they still meet the needs of the charity. We conduct Trustee skills audits to ensure we have relevant Board expertise to interpret financial reports. Cash flow is monitored monthly to ensure there are sufficient funds available to meet our salary and service commitments and enable reserves to be increased as a bulwark against further economic downturn.

Objects and Activities

Inclusive Play Opportunities Project's purposes are set out in the Governing Document as follows:

- (a) The support of children and young people up to the age of 25 including those with a disability by the provision of opportunities for play, recreation and leisure activities and/or the advancement of education.
- (b) The provision of information and assistance to such children and young people, their parents, families and carers.
- (c) The provision of information, advice and training to those persons providing play, recreation and leisure services.

Mission Statement

Inclusive Play Opportunities Project is an inclusive play organisation working to support children/young people, up to the age of 25 years, to experience positive activity which impacts on their emotional and physical health and enables them to take their place in the world.

Activities

Our main activities for the twelve months to 31st March 2021 continued to focus on the promotion of the right of every child to safe and stimulating play with appropriate support in a setting of their own and their family's choice. The charity's services are responsive to need and acknowledge the vital role of families as partners in our work.

The operational strategies employed to assist the charity to meet these objectives included the following:

- Providing one-to-one and group support to disabled children and young people to enable them to attend main- stream and culturally specific after school and holiday play settings.

- Providing weekend activities
- Providing support to families who were unable to access outside provision due to Covid restrictions by offering regular telephone contact, art & craft packs for all the family
- Providing parent support to help families with children with special needs to access play and support services in Barnet and peer support networking opportunities to parents.
- Providing regular mailings to all families associated with IPOP and to identify stakeholders.
- Encouraging effective, parent and young person led governance.
- Developing and training an experienced workforce with which to provide support and advice for disabled children and young people to participate in mainstream play and leisure activities.
- Improving communication methods with stakeholders.
- Maintaining income streams to sustain service provision.
- Providing appropriate forums for children and young people to voice their needs and opinions to make a positive contribution.
- Active participation in multi-agency Borough wide service delivery planning in partnership with statutory and voluntary sector agencies in Barnet.
- Collecting and analysing feedback from children, parents and staff and incorporating it into the service configuration planning process.

Ensuring Our Work Delivers Our Aims and Public Benefit - We review our aims, objectives and activities annually. This review looks at what we achieved and the outcomes of our work for the previous 12 months. The review considers the success of each key activity and the benefits they have brought to those groups of people we were set up to help. The review helps us to ensure our aims; objectives and activities remain focused on our stated purposes. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. All of our charitable activities focus on "The support of children and young people up to the age of 25 including those with a disability by the provision of opportunities for play, recreation and leisure activities and/or the advancement of education. The provision of information and assistance to such children and young people, their parents, families and carers and the provision of information, advice and training to those persons providing play, recreation and leisure services ". These activities are undertaken to further our charitable purposes for the public benefit. As a consequence, the trustees are satisfied that the charity meets the Charity Commission's guidelines with regard to delivering public benefit.

Achievements and Performance

Each of our activities aims to support children and young people to get involved or prepare to get involved with mainstream activities and to make friends with their disabled/non-disabled peers and more widely. We continue to work with children/young people aged between 0-25 years with a wide range of disabilities to access local mainstream play and leisure activities, enabling them to develop independence and confidence alongside their peers.

During this past year our service has been affected by COVID 19 and all the changes that were needed to allow us to continue to offer support to families.

We continued to offer one-to-one support through the short break enabling hours also parents buying the enabling service directly from us when able due to restrictions.

Some of this support was in schemes when they were open also outside support in local parks and play areas.

We had regular weekly telephone contact with parent/carers.

We provided activity packs to families on a regular basis during the year consisting of different art & craft activities as well as play packs with various toys to use during the holidays.

We provided staff to assist children on a one-to-one basis to local schools and nurseries.

We offered online training to staff.

When restrictions allowed, we held outside coffee mornings in small groups for parent/carers.

Financial Review

In summary, total incoming resources for the year ended 31 March 2021 amounted to £165,898 and total resources expended amounted to £178,056 resulting in an overall deficit in the net movement in funds for the year of £12,158. Restricted funds carried forward at 31 March 2021 amounted to £69,694 and unrestricted funds carried forward amounted to £96,204

Reserves Policy

The Management Committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. It has established a policy whereby it is aiming to maintain unrestricted reserves of between three and six months operating costs.

The strategy is to build up and maintain the level of reserves from planned operating surpluses. However, the Management Committee has to annually consider the extent to which the existing activities and expenditure could be curtailed, in the event of a significant drop in funding.

Plans for the Future

To recruit more support staff to our bank of staff

To recruit new Trustee Board members. We hope to encourage everyone with different interests and skills to apply and enrich the Board, always mindful that we comply with our constitutional requirements that we have a majority of parent/carer participants.

To put together a comprehensive 5-year action plan for IPOP

Statement of Trustees' Responsibilities

Company law requires the trustee directors to prepare financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial Statements, the trustees should follow best practice and;

- select suitable accounting policies and then apply them consistently,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue on that basis.
- The trustee directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustee directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

- In addition, the trustee directors are required to confirm that:
- So far as each director is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- each director has taken all the steps that he or she ought to have taken as a director in order to make him or herself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Independent Examiner

Inclusive Play Opportunities Project Trustees passed a resolution that an audit was no longer required for the 2021 accounts and have approved the appointment of Helen Nicolas Accounting as Independent Examiners.

The financial statements were approved by the Trustees on 19 March 2021 and signed on their behalf.



Marcia Sparks

Chair

Independent Examiner's Report to the Trustees of Inclusive Play Opportunities Project

I report on the accounts of the Trust for the year ended 31 March 2021, which are set out on pages 11 to 19.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act)) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts (under section 43(3)(a) of the 1993 Act);
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 43(7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;

have not been met; or

(2) which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: Helen Nicolas
Qualification: Fellow Member of the Association of Accounting Technicians
Address: 1st Floor Deneway House, 88 – 94 Darkes Lane, Potters Bar, Herts EN6 1AQ
Date: 15 February 2022

Inclusive Play Opportunities Project

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

For the Year Ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31- Mar-21	Total Funds Year Ended 31- Mar-20
		£	£	£	£
Incoming Resources					
Incoming resources from generated funds					
Donations and similar income		636	-	636	779
Bank interest receivable		313	-	313	479
Incoming resources from charitable activities					
Provision of opportunities for inclusive play support, information and awareness raising Grants, contracts and fees receivable	2	95,255	44,734	139,989	161,241
COVID Funding		-	5,575	5,575	
HMRC Job Retention Scheme		-	19,385	19,385	
Other incoming resources					
Premium of surrender of lease		-	-	-	-
Total incoming resources		96,204	69,694	165,898	162,499
Resources Expended					
Cost of generating funds					
Fundraising costs		3,573	-	3,573	-
Charitable activities					
Provision of opportunities for inclusive play support, information and awareness raising		139,599	-	139,599	196,158
Governance Costs		34,884	-	34,884	35,182
Other resources expanded					
Costs of merger and other Organisational charge		-	-	-	-
Total resources expended	3	178,056	-	178,056	231,340
Net incoming(outgoing) resources before transfer	-	81,852	69,694	12,158	68,840
Reconciliation of funds					
Total funds brought forward		100,527		100,527	169,367
Total funds carried forward	10	18,676	69,694	88,369	100,527

The statement of financial activities includes all gains and losses recognised in the year
All incoming resources and resources expended derive from continuing activities.
The deficit for the year for Companies Act purposes comprising the net movement in funds for the
year £12,158 (2020: £68,840)

The accompanying notes are an integral part of this statement of financial activities

Inclusive Play Opportunities Project
Statement of Financial Position
For the Year Ended 31 March 2021

		31 Mar 21		31 Mar 20	
	Notes	£	£	£	£
Fixed Assets					
Tangible Assets		988		1,317	
Intangible Assets		5,885		7,357	
			6,873		8,674
Current Assets	7				
Debtors		10,735		12,765	
Cash in Bank & in hand		80,311		123,031	
			91,045		135,796
Creditors: amounts falling due within 1 year	8	9,549		43,943	
			9,549		43,943
Net Current Assets			81,495		91,853
Net Assets			88,369		100,527
Funds & Reserves	9				
Unrestricted		43,635		45,668	
Restricted		44,734		54,859	
General					
Total Funds			<u>88,369</u>		<u>100,527</u>

For the year ended 31 March 2015 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The directors have elected for the financial statements to be audited in accordance with the Charities Act 2011.

These accounts have been prepared in accordance with the provisions applicable to companies' subject to the small companies' regime.

The financial statements were approved by the trustees on 22 February 2022 and signed on their behalf by:

Marcia Sparks
Chair
Registered Company Number: 3707542

The accompanying notes are an integral part of this balance sheet.

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

1 Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently in dealing with items considered material in relation to the financial statements.

Basis of accounting

The financial statements have been prepared under the historical cost convention, in accordance with the Companies Act 2006 and applicable accounting standards and follow the recommendations in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005), Published in March 2005.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds. They are available for use at the discretion of the Trustees in furtherance of the charitable objectives of the charitable company.

Designated funds comprise funds set aside by the Trustees out of unrestricted funds for specific future purposes or projects.

Restricted funds comprise monies raised for, and their use restricted to, a specific purpose, or donations subject to conditions imposed by the donor or through the terms of an appeal.

Incoming resources

All incoming resources are included in the Statement of Financial Activities when the charitable company is legally entitled to the income. It is certain that the income will be received, and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

Voluntary income is received by way of donations and is included in full in the Statement of Financial Activities.

Incoming resources from charitable activities is received by way grants, contracts, fees and parental contributions which are included in full in the Statement of Financial Activities. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the income.

Resources expended

Resources expended are recognised on an accruals basis when a liability is incurred as soon as there is a legal or constructive obligation committing the charitable company to the expenditure. Expenditure included any VAT, which cannot be recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charitable company in the delivery of its activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs primarily associated with meeting the constitutional and statutory requirements of the charitable company and include the auditor's remuneration and legal fees and costs linked to the charitable company's compliance with regulation and practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are appointed on the basis of estimates of the proportion of time spent by staff on those activities.

Accounting policies (Continued)

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation

Tangible fixed assets are depreciated at rates calculated to write off the cost over their estimated useful lives as follows:

Office equipment	25% Reducing Balance basis
Furniture, Fixtures and fittings	25% Reducing Balance basis

Operating leases

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Cash Flow

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirement to prepare such a Statement under Financial Reporting Standard 1 'Cash Flow Statements'.

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

Note 2	Unrestricted Funds	Restricted Funds	Total Year End	Total Year End
Grants, contracts and fees receivable	31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-20
Grants and contracts:	£	£	£	£
Short Breaks	3,667	-	3,667	-
One to One Support Play work	12,077	-	12,077	57,573
John Lyon's Charity	30,000	14,500	44,500	-
Big Lottery	-	-	-	54,859
Play Day Fundraising	-	-	-	-
Trip Contributions	-	-	-	5,908
Fees and contributions	-	-	-	82
Provision of support workers to other organisations	33,055	-	33,055	42,819
Grants	16,456	30,234	46,690	-
	95,255	44,734	139,989	161,241

Note 3	Staff Costs	Direct Costs	Support Costs	Total Year End	Total Tyear End
Total Resources Expended	£	£	£	£	£
Trip Contributions	-	-	-	-	11,829
Short Breaks	3,899	268	1,091	5,258	-
One to One Support	12,841	883	3,594	17,318	112,273
Grants	49,395	3,397	13,824	66,616	-
HMRC	26,539	1,825	7,428	35,792	-
Play Day	-	-	-	-	149
Supervision of Support	35,146	2,417	9,836	47,399	85,732
	127,820	8,790	35,773	172,383	209,984

Total resources expended	Year ended 31-Mar-21	Year ended 31-Mar-20
	£	£
Support Costs:		
Premises rent, rates, repairs, insurance and utilities	19,747	15,695
Communications and office expenses	6,399	8,722
Legal, audit, payroll and other professional fees	3,626	4,507
IT support	4,819	5,780
HR and recruitment	293	478
	34,884	35,182

Cost allocation includes an element of judgement, and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore, the support costs shown above are a best estimate of the costs that have been so allocated

4 Net movement in funds for the
year This is stated after charging:
Auditor's remuneration

Accountancy	3,090	4,093
Depreciation	1,801	2,278

5 Remuneration of Trustees

Trustees neither received nor waived any emoluments for their services during the period
(2019: £0) nor received any out-of-pocket expenses during the period (2019: £0)

6 Staff costs

Salaries and wages	122,168	151,273
Social security costs	3,714	5,989
Employers Pension Costs	1,939	2,271
	<u>127,821</u>	<u>159,533</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year
was nil (2020 - Nil).

The average number of employees calculated on a full-time equivalent basis was 12 (2020:17)

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

7 Tangible Fixed Assets	Office Equipment & F/Fittings £	Website £	Total £
Cost or valuation At 1 April 2020	2,523	12,100	14,623
Additions at cost	-	-	-
Disposals			
At 31 March 2021	<u>2,523</u>	<u>12,100</u>	<u>14,623</u>
Depreciation At 1 April 2020	1,206	4,743	5,949
Charge for the year	329	1,471	1,800
Disposals			
At 31 March 2021	<u>1,535</u>	<u>6,214</u>	<u>7,749</u>
Net book value At 31 March 2021	988	5,886	6,874
At 31 March 2021	<u>988</u>	<u>5,886</u>	<u>6,874</u>
Debtors	2021 £	2020 £	
Trade debtors	4,266	5,456	
Prepaid expenditure	6,469	7,310	
Accrued Income	-	-	
	<u>10,735</u>	<u>12,766</u>	
Creditors: amounts falling due within one year			
Trade creditors	8,124	8,540	
Accruals	<u>972</u>	<u>1,521</u>	
	9,096	10,061	

Inclusive Play Opportunities Project
Notes forming part of the Financial Statements
For the Year Ended 31 March 2021

Statement of funds	Notes	Incoming		Resources		Transfers between	
		Resources		Expended		Funds	
		31-Mar-20	31-Mar-21	31-Mar-20	31-Mar-21	31-Mar-20	31-Mar-21
	10	£	£	£	£	£	£
Unrestricted Funds		107,640	121,164				228,804
Restricted Funds		54,859	44,734				99,593
General Funds		-61,972		-178,056			-240,028
Total Funds		<u>100,527</u>	<u>165,898</u>	<u>178,056</u>			<u>88,369</u>

Analysis of net assets between funds	Notes	General Funds		Restricted Funds		Total
		£	£	£	£	
	11					
Fund balances at 31 March 2021 are represented by						
Fixed Assets		6,874				6,874
Current Assets		46,311	44,733			91,045
Current Liabilities		9,549				9,549
		<u>43,636</u>	<u>44,733</u>			<u>88,369</u>

12 Financial Commitments

At 31 March 2020 the charity had annual commitments under non-cancellable leases as follows:

		Land & Building	
		31-Mar-21	31-Mar-20
		£	£
13	Taxation	0	0

IPOP is a registered charity and therefore is not liable to Income Tax, Corporation Tax on income or gains derived from its charitable activities, as they fall within the various exemptions available to registered Charities

14 Liability of members

The charity is constituted as company limited by guarantee and has no share capital. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £5 each.