

Company Registration Number - 05477406

The Charity Registration Number is :- 01115673

The British Association of Play Therapists Limited

Report and Accounts

30 September 2018

The British Association of Play Therapists Limited

Report and accounts for the year ended 30 September 2018

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The British Association of Play Therapists Limited

Company Registration Number - 05477406

Trustees' Annual Report for the year ended 30 September 2018

The Trustees present their Report and Accounts for the year ended 30 September 2018, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- The British Association of Play Therapists Limited

The charity is also known by its operating name, BAPT

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 01115673

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

The Governing Document is dated 10 June 2005

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

The British Association of Play Therapists Limited

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Trustees' Annual Report for the year ended 30 September 2018

The principal operating address, telephone number, email and web addresses of the charity are:-

1 Beacon Mews

South Road, Weybridge

Surrey, KT13 9DZ

Telephone 01932 828638 Email Address info@bapt.uk.com Web address www.bapt.info

The registered office of the charity for Companies Act purposes is:-

Unit 1b, Theaklen House

Theaklen Drive, St Leonards on Sea

East Sussex, TN38 9AZ

The Trustees in office on the date the report was approved were:-

Ruth Lazarus - Chair

Harriet Armstrong - Vice Chair (resigned December 2017)

Jennifer Harrison - Treasurer

Audrey Lee - Membership Secretary

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Helen Gedge - Training & Education

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Chris Warren-Adamson - Lay Member

Suzi Anderson - Lay Member (resigned January 2018)

Dr Sue Elmer - Research

Rebecca Black - Board member (appointed March 2018)

The following persons served as Trustees during the year ended 30 September 2018 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year (other than shown above), or in the period between the year end and the approval of the accounts.

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Trustees' Annual Report for the year ended 30 September 2018

The trustees are the honorary officers, members of the Executive Committee, and the holding trustees, who have served throughout the year.

With the exception of the Student Representative, trustees shall be elected for three years commencing at the AGM they are elected. After the three year term has elapsed they will be eligible to stand for re-election at the AGM for a further three year term. After 2 consecutive 3 year terms trustees shall be eligible to stand for re-election for a further term of one year. No elected trustee will serve on the Board of trustees for more than seven consecutive years from the date of their first election unless they are nominated by a non-retiring trustee. The exceptions to this 7 year limitation are the roles of Company Secretary or Treasurer, whereby the trustee holding either of these roles can stand for re-election every 3 years, without limitation. The usual nomination and re-election procedure will apply.

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To relieve the needs of children, young people and adults suffering emotional and behavioural difficulties by promoting the art and science of play therapy and promoting high standards in the practice of play therapy for the public benefit.

The main activities undertaken in relation to those purposes during the year.

Funds are raised to support and maintain the association's existing social activities, and to continue to provide services including education, training, advice and the provision of information. The executive committee is empowered to invest surplus funds in such investments, securities and property as they see fit. Apart from funds invested in this manner, and shown as such on the balance sheet, the assets of the charity are held for the purpose of realising its stated aims.

Our membership of the Professional Standards Authority (PSA) since November 2014 has helped to enhance the status of BAPT.

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To assist in achieving the key objectives of the charity, we:

- have a website, Pinterest page, use Twitter, Instagram and have a Facebook BAPT Members page and general page, which help to publicise Play Therapy
- accredit courses in play therapy
- have policies to ensure standards of play therapy
- produce booklets for children, families and professionals
- hold an annual conference
- attend and exhibit at conferences and exhibitions
- provide free advice to beneficiaries.
- provide training for Continued Professional Development
- encourage, support and publicise research into Play Therapy practice
- publish a magazine and newsletter
- publish a British Journal of Play Therapy

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Our main activities are to have a membership that is registered to ensure appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults and for public benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The contribution of volunteers during the year.

We would like to recognise the valuable contribution made by our volunteers of their time, given in support of all areas of our activities, and without which some areas could not operate.

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Trustees' Annual Report for the year ended 30 September 2018

The main achievements and performance of the charity during the year.

Our achievements are the following:

- We have three lay members on the Board of Directors, who are a major asset to our organization.
- We have updated our Professional Conduct procedures, which now incorporate a process for independent mediation.
- We have been recredited by the PSA each year.
- Our website continues to be regularly updated.
- We continue to offer the choice of paying our membership fee monthly, quarterly, or in full to suit the different needs of our membership.
- We offer the 'Portfolio' route to membership for people who have not completed a BAPT accredited training course or those who have trained in Play Therapy overseas.
- The video and training manual continues to sell well, both in the UK and abroad.
- We will be publishing our first book, written by our members, "Becoming and Being a Play Therapist" at our AGM in March 2019.
- In response to discussions with the membership at the AGM, we have reduced our magazine from 4 to 2 issues annually, and will publish a newsletter twice a year instead.
- In line with our Social Media Strategy, BAPT have an established Pinterest page, uses Twitter, Instagram and has a Facebook BAPT Members page. Our general Facebook page is well used and now has 5,668 followers, which helps to publicise Play Therapy.
- We continue to upgrade our data base as and when necessary to enable better and faster communication and to meet our needs of identifying members with particular skills in particular areas.
- We have a presence with a stall at relevant conferences and other events.
- We liaise with other organisations with an interest in working with children.
- We liaise with other groups around professional issues (eg JAPTEG, PTUK, BACP).
- Each year we review standards of practice, by monitoring the CPD records of a random group of 5% of our membership.
- We provide training for CPD and in the last few years have set up Supervision training, which is well used.
- We hold a bi-annual Away Day for the Board, Sub Groups and our Support Groups across the country, to discuss and update the business plan and to plan for the future of BAPT.
- Floella Benjamin continues to be our Patron and she acknowledges us on her website.

The difference the charity's performance during the year has made to the beneficiaries of the charity and the degree to which it has benefited wider society.

Through our main activities we have ensured that our members acquire appropriate standards of play therapy training, continual professional development and supervision to protect the children, young people and adults under their care. This in turn benefits those end users and the wider public.

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Trustees' Annual Report for the year ended 30 September 2018

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

A majority is required at an AGM or an EGM to appoint or elect a member to the executive committee/board of directors, who are the managing trustees. Members are invited to nominate trustees prior to the AGM. All members of the association present at the meeting are able to take part in this vote.

The policies and procedures for the induction and training of trustees.

New trustees are advised of all documentation held in the association's office relating to their legal requirements and obligations under charity and company law, recent financial statements, minutes of meetings and governing documents. Trustees are informed of any external training events appropriate to their role.

The Chief Executive Officer and other senior management personnel to whom day to day management is delegated

Judith James (company secretary and senior administrator)
Jennifer Harrison (treasurer)

The trustees' bankers and advisors

Bankers HSBC - 41 Market Place, Loughborough LE11 3EJ
Solicitors Borneo Linnells - Dixon House, 77-97 Harpur Street, Bedford MK40 2SY

Financial review

The charity's financial position at the end of the year ended 30 September 2018

The financial position of the charity at 30 September 2018 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2018	2017
	£	£
Net income	15,670	7,062
Unrestricted Revenue Funds available for the general purposes of the charity	77,060	61,390
Total Funds	77,060	61,390

The British Association of Play Therapists Limited

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Trustees' Annual Report for the year ended 30 September 2018

Financial review of the position at the reporting date, 30 September 2018 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. (change to something more appropriate, if this is not the case)

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

The association adopts a policy of budgeting to monitor receipt of, and application of, funds. By careful management we strive to ensure a sufficient level of funds for contingencies to meet our various requirements. The association has a reserves policy in common with all charities, which would provide a cushion if some of our varied sources of income that are available to the association were to fall short of their budget targets. As a result, our levels of liquidity are purposely maintained at a sufficient level to ensure our commitments are covered.

From an analysis of our situation it remains clear that the association needs to continue to generate additional income, the opportunities for grants and corporate donations will be further explored. The trustees are working hard to take advantage of any opportunities that lie before us.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in the general purposes fund are available and adequate to fulfil its obligations.

Details of The Independent Examiner

Mrs S Edwards

Member of AFA FMAAT

Ace Accounting (Sussex) Ltd

Unit 1b, Theaklen House

Theaklen Drive

St Leonards on Sea

TN38 9AZ

The British Association of Play Therapists Limited

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Trustees' Annual Report for the year ended 30 September 2018

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

The British Association of Play Therapists Limited

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Trustees' Annual Report for the year ended 30 September 2018

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 27.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on

R Lazarus
Director and Trustee

The British Association of Play Therapists Limited

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 30 September 2018

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 27 for the year ended 30 September 2018 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

The British Association of Play Therapists Limited

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-

Mrs S Edwards - Independent Examiner

AFA FMAAT

Ace Accounting (Sussex) Ltd
Unit 1b, Theaklen House
Theaklen Drive
St Leonards on Sea
TN38 9AZ

This report was signed on

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2018**

***Statement of Financial Activities (including the Income and Expenditure Account for
the year ended 30 September 2018, as required by the Companies Act 2006)***

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2018 £	2018 £	2018 £	2017 £
Income & Endowments from:					
Donations & Legacies	A1	65,438	-	65,438	56,090
Charitable activities	A2	30,343	-	30,343	23,783
Investments	A4	60	-	60	15
Total income	A	95,841	-	95,841	79,888
Expenditure on:					
Charitable activities	B2	80,171	-	80,171	72,826
Total expenditure	B	80,171	-	80,171	72,826
Net income for the year		15,670	-	15,670	7,062
Net income after transfers	A-B-C	15,670	-	15,670	7,062
Net movement in funds		15,670	-	15,670	7,062
Reconciliation of funds:-	E				
Total funds brought forward		61,390	-	61,390	54,328
Total funds carried forward		77,060	-	77,060	61,390

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All the prior year transactions were unrestricted items, and no further analysis is required

All activities derive from continuing operations

The notes attached on pages 18 to 27 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2018**

	SORP Ref	Prior Year Unrestricted Funds 2017 £	Prior Year Restricted Funds 2017 £	Prior Year Total Funds 2017 £
Income from:				
Donations & Legacies	A1	56,090	-	56,090
Charitable activities	A2	23,783	-	23,783
Investments	A4	15	-	15
Total income	A	<u>79,888</u>	<u>-</u>	<u>79,888</u>
Expenditure on:				
Charitable activities	B2	72,826	-	72,826
Total expenditure	B	<u>72,826</u>	<u>-</u>	<u>72,826</u>
Net income for the year		7,062	-	7,062
Net income after transfers		<u>7,062</u>	<u>-</u>	<u>7,062</u>
Net movement in funds		<u>7,062</u>	<u>-</u>	<u>7,062</u>
Reconciliation of funds:-	E			
Total funds brought forward		54,328	-	54,328
Total funds carried forward		<u>61,390</u>	<u>-</u>	<u>61,390</u>

All activities derive from continuing operations

**The British Association of Play Therapists Limited - Resources applied in the year
ended 30 September 2018 towards fixed assets for Charity use:-**

	2018 £	2017 £
Funds generated in the year as detailed in the SOFA	15,670	7,062
Net resources available to fund charitable activities	<u>15,670</u>	<u>7,062</u>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 18 to 27 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2018**

Movements in revenue and capital funds for the year ended 30 September 2018

Revenue accumulated funds

	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last year Total Funds 2017 £
Accumulated funds brought forward	61,390	-	61,390	54,328
Recognised gains and losses before transfers	15,670	-	15,670	7,062
	77,060	-	77,060	61,390
Closing revenue funds	77,060	-	77,060	61,390

Summary of funds

	Unrestricted and Designated funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £	Last Year Total Funds 2017 £
Revenue accumulated funds	77,060	-	77,060	61,390

The notes attached on pages 18 to 27 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities
for the year ended 30 September 2018**

**The British Association of Play Therapists Limited
Income and Expenditure Account for the year ended 30 September 2018 as required
by the Companies Act 2006**

	2018 £	2017 £
<i>Income</i>		
Income from operations	95,781	79,873
Investment income		
Interest receivable	60	15
Gross income in the year before exceptional items	95,841	79,888
Gross income in the year including exceptional items	95,841	79,888
<i>Expenditure</i>		
Charitable expenditure, excluding depreciation and amortisation	78,733	71,132
Depreciation and amortisation	10	14
Governance costs	1,428	1,680
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	80,171	72,826
Net income before tax in the financial year	15,670	7,062
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	15,670	7,062
Retained surplus for the financial year	15,670	7,062

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 27 form an integral part of these accounts.

The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2018

	SORP		2018	2017
	Note	Ref	£	£
Fixed assets		A		
Tangible assets	8	A2	31	41
Current assets		B		
Debtors	9	B2	8,627	8,934
Cash at bank and in hand		B4	77,679	63,419
Total current assets			<u>86,306</u>	<u>72,353</u>
Creditors: amounts falling due within one year	10	C1	<u>(9,277)</u>	<u>(11,004)</u>
Net current assets			77,029	61,349
The total net assets of the charity			<u>77,060</u>	<u>61,390</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

Unrestricted Revenue Funds	14	D3	77,060	61,390
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Designated Funds

Total charity funds			<u>77,060</u>	<u>61,390</u>
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The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2018

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.

R Lazarus

Trustee

Approved by the board of trustees on

The notes attached on pages 18 to 27 form an integral part of these accounts.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2018

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Measurement and estimation - Where appropriate, the trustees have exercised their judgement in measuring the value of income and expenditure and of assets and liabilities. There have been no material items requiring disclosure in the current or previous year.

Risks and future assumptions

The charity is a public benefit entity.

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The association has policies and procedures in place designed to minimize any potential risk to the association. A review of all current risk assessments is carried out annually, or earlier should this be considered necessary. Risk assessments are introduced for any new activities undertaken by the association.

Policies relating to categories of income and income recognition.

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

The income from a membership subscription received by the charity where the subscription purchases the right to services or benefits is recognised as income from charitable activities.

Policies relating to expenditure on goods and services provided to the charity.

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note5.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2018

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over estimated useful lives.

Plant and machinery	25 % on written down value
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A regular annual review of the likelihood of asset impairment is undertaken.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors and provisions are measured at the balance sheet date using generally accepted accounting principles and are analysed between those falling due within one year and those due after more than one year.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes. There are no such funds at the balance sheet date.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law. There are no such funds at the balance sheet date.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2018

4 Net surplus before tax in the financial year

	2018 £	2017 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	10	14

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

Salary costs	2018 £	2017 £
Gross Salaries excluding trustees and key management personnel	15,347	12,334
Total salaries, wages and related costs	15,347	12,334

Numbers of full time employees or full time equivalents	2018	2017
The average number of total staff employed in the year was	1	1
The average number of part time staff employed in the year was	1	1
The estimated full time equivalent number of all staff employed in the year was	1	1

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	1	1

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2018

8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 October 2017	-	889	-	889
At 30 September 2018	-	889	-	889
Depreciation				
At 1 October 2017	-	848	-	848
Charge for the year	-	10	-	10
At 30 September 2018	-	858	-	858
Net book value				
At 30 September 2018	-	31	-	31
At 30 September 2017	-	41	-	41

9 Debtors

	2018 £	2017 £
Prepayments and accrued income	8,627	8,934

10 Creditors: amounts falling due within one year

	2018 £	2017 £
Accruals	9,277	11,004

11 Income and Expenditure account summary

	2018 £	2017 £
At 1 October 2017	61,390	54,328
Surplus after tax for the year	15,670	7,062
At 30 September 2018	77,060	61,390

12 No related party transactions

There were no transactions with related parties in the year.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2018

13 Particulars of how particular funds are represented by assets and liabilities

At 30 September 2018	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	31	-	-	31
Current Assets	86,306	-	-	86,306
Current Liabilities	(9,277)	-	-	(9,277)
	77,060	-	-	77,060

At 1 October 2017	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	41	-	-	41
Current Assets	72,353	-	-	72,353
Current Liabilities	(11,004)	-	-	(11,004)
	61,390	-	-	61,390

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

	Funds brought forward from 2017 £	Movement in funds in 2018 See Note 15 £	Transfers between funds in 2018 £	Funds carried forward to 2019 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	61,390	15,670	-	77,060
Total unrestricted and designated funds	61,390	15,670	-	77,060
Total charity funds	61,390	15,670	-	77,060

15 Analysis of movements in funds over the year as shown in Note 14

	Income 2018 £	Expenditure 2018 £	Other Gains & Losses 2018 £	Movement in funds 2018 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	95,841	(80,171)	-	15,670

Gains and losses are detailed in the notes if appropriate.

The British Association of Play Therapists Limited

Notes to the Accounts for the year ended 30 September 2018

16 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

Unrestricted Revenue Funds

These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

17 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

This analysis is classssified by conventional nominal descriptions and not by activity.

18 Donations and Legacies

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Membership subscriptions as donations	57,034	-	57,034	47,211
Gift Aid				
Membership donations - Gift Aid claims	8,404	-	8,404	8,879
Total Gift Aid	8,404	-	8,404	8,879
Total Donations and Legacies	65,438	-	65,438	56,090

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19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Primary purpose and ancillary trading				
Sale of goods and services in accordance with the charity's objects	30,343	-	30,343	23,783
Total Primary purpose and ancillary trading	30,343	-	30,343	23,783

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Total income from charitable trading	30,343	-	30,343	23,783
Total from charitable activities	A2 30,343	-	30,343	23,783

21 Investment income

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Bank Interest Receivable	60	-	60	15
Total investment income	A4 60	-	60	15

22 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Gross wages and salaries - charitable activities	15,347	-	15,347	12,334
Travel and Subsistence - Charitable Activities	5,080	-	5,080	2,859
Marketing and advertising of charitable services	353	-	353	348
Total direct spending	B2a 20,780	-	20,780	15,541

23 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds £ 2018	Current year Restricted Funds £ 2018	Current year Total Funds £ 2018	Prior Year Total Funds £ 2017
Annual conference costs	17,802	-	17,802	21,676
Total charitable trading costs	B2b 17,802	-	17,802	21,676

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

24 Support costs for charitable activities

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
<i>Employee costs not included in direct costs</i>				
Staff welfare	475	-	475	376
Development costs and staff training	5,746	-	5,746	-
<i>Premises Expenses</i>				
Room Hire	6,858	-	6,858	7,008
<i>Administrative overheads</i>				
Telephone, fax and internet	408	-	408	1,165
Stationery and printing	13,801	-	13,801	13,371
Membership subscriptions	10,636	-	10,636	9,919
Liability and contents insurance	889	-	889	1,107
AGM and administrative expenses	258	-	258	164
<i>Financial costs</i>				
Bank charges	1,080	-	1,080	805
Depreciation & Amortisation in total for the	10	-	10	14
Support costs before reallocation	40,161	-	40,161	33,929
Total support costs	40,161	-	40,161	33,929

The basis of allocation of costs between activities is described under accounting policies

25 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Independent Examiner's fees	1,428	-	1,428	1,680
Total Governance costs	1,428	-	1,428	1,680

The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2018 as required by the SORP 2015

26 Total Charitable expenditure

		Current year Unrestricted Funds 2018 £	Current year Restricted Funds 2018 £	Current year Total Funds 2018 £	Prior Year Total Funds 2017 £
Total direct spending	B2a	20,780	-	20,780	15,541
Total charitable trading costs	B2b	17,802	-	17,802	21,676
Total support costs	B2d	40,161	-	40,161	33,929
Total Governance costs	B2e	1,428	-	1,428	1,680
Total charitable expenditure	B2	80,171	-	80,171	72,826

The British Association of Play Therapists Limited

Detailed income & expenditure account for the for the year ended 30 September 2018

This schedule does not form part of the statutory accounts

	30/09/2018		30/09/2017	
	£	£	£	£
INCOME				
Membership and conference fees		85,058		67,874
Accreditation fees		-		-
Advertising income		500		1,285
Publications/information packs		1,819		1,835
Donations received		-		-
Gift Aid		8,404		8,879
Interest receivable		60		15
		<u>95,841</u>		<u>79,888</u>
EXPENDITURE				
Conference costs	17,802		21,676	
Development costs	2,427		-	
Rent/Room hire	6,858		7,008	
Insurance	889		1,107	
PSA fee	9,707		9,364	
General membership subscriptions	929		555	
Travel expenses	5,080		2,859	
Printing, postage and stationery	13,801		13,371	
Telephone	408		1,165	
Wages and salaries	15,347		12,334	
Training and welfare	475		376	
Away Day	3,319		-	
AGM expenses	258		164	
Bank charges	1,080		805	
Accountancy charges	1,428		1,680	
Website costs	353		348	
Depreciation	10		14	
		<u>80,171</u>		<u>72,826</u>
NET (OUTGOING)/INCOMING RESOURCES FOR THE PERIOD		<u>15,670</u>		<u>7,062</u>
OTHER RECOGNISED GAINS AND LOSSES				
Investment gains/(losses)		-		-
NET INCOMING RESOURCES FOR THE PERIOD RETAINED		<u>15,670</u>		<u>7,062</u>
Balance brought forward		61,390		54,328
BALANCE CARRIED FORWARD		<u>£ 77,060</u>		<u>£ 61,390</u>