



PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

Registered Company Number - 5345096

Registered Charity Number - 1108948

PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

Contents

	Pages
Legal & Administrative Information	1
Report of Council of Management	2 - 4
Independent Examiner's Report	5
Statements of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 11
The following page does not form part of the Statutory Accounts	
Detailed Income and Expenditure Account	12

PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

COMPANY INFORMATION

Company Number 5345096

Registered Charity Number 1108948

Directors

Lesley Schwartz
Louise Saunders
Gary Sweetman
Paula Merrony Potton

Trustees

Louise Saunders
Gary Sweetman
Paula Merrony Potton
Steve Boeje
Harry Davidson
Stephen Sayer

Company Secretary Stephen Napoleon Sayer Ceng MIMeche

Registered Office Parson Green Sport & Social Club
Broomhouse Lane
London
SW6 3DP

Governing Documents Memorandum and Articles of Association

PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

DIRECTORS AND TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2018

TRUSTEES' RESPONSIBILITIES

UK company and charity law requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the Charity at the end of the financial year, and of the surplus or deficit of the charity for that period. In preparing those financial statements, trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on a going concern basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Company Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

DIRECTORS AND TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2018

Objects & Principal Activities

To achieve these objects the charity provides support services aimed at vulnerable and at risk children with disabilities and children from new communities

Organisational Structure

PAHF is managed by a board of Directors, some of who serve as Trustees for the purpose of charity law. Trustees are elected at the Annual General Meeting. Additionally, the trustees may co-opt individuals to serve as a trustee, but any person so appointed shall retain office only to the next Annual General meeting when they are entitled to stand for re-election.

Day-to-day running of PAHF is delegated to staff members, who perform the tasks assigned to them. The Trustees meet every eight weeks to review the affairs of the charity.

Review of Progress and Achievements

This year Play Association made a surplus of £15,125, compared to a deficit of £61,725 in 2018

Strong areas of work are now the special needs project

PLAY ASSOCIATION HAMMERSMITH & FULHAM
(A Company Limited by Guarantee)
DIRECTORS AND TRUSTEES REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

Information, advice and networks – support to members:

PAHF continues to support the sector through partnership and virtual media.

We have taken on a number of partnerships working with London Borough of Hammersmith & Fulham, Ealing, Brent, Westminster and Royal Borough Kensington & Chelsea

Special Needs Provision

The special needs play provision continues to be a mainstay of our work and we have developed this area of work to include play schemes, bespoke services i.e. supporting children and young people to access community facilities and also supporting children at risk of exclusion from school or further education.

The trustees are aware of Section 17 Charities Act 2011 and its requirements which are met.



.....
Gary Sweetman
Director

Approved by the Board on 29/10/2019

PLAY ASSOCIATION HAMMERSMITH & FULHAM
(A Company Limited by Guarantee)

**INDEPENDENT EXAMINER'S REPORT TO THE
TRUSTEES OF PLAY ASSOCIATION HAMMERSMITH & FULHAM**

I report on the accounts of the company for the year ended 31 March 2019, which are set out on page 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

For the preparation of the accounts, The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 and that an independent examination is needed.

The Charity gross income exceeded £250,000 and I'm qualified to undertake the examination by being qualified member of Institute of Financial Accountants

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 the seeking of 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 130 of the Charity Act 2006; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or

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



Anwar Jorgis- AFA-AAIA-- MIPA-ACIPP
Jorgis Accountants Ltd
3 Cressage Close
Southall
Middlesex, UB1 2XP

PLAY ASSOCIATION HAMMERSMITH & FULHAM
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Incoming resources					
Incoming Resources from charitable activities					
Income receivable	1		493,649	493,649	477,266
Incoming Resources from generated funds	2	71,832		71,832	73,472
Voluntary Income					
Interest income		-	-	-	-
Total Incoming resources available for charitable application		<u>71,832</u>	<u>493,649</u>	<u>565,481</u>	<u>550,739</u>
Resources Expended	3				
Charitable activities		-	538,677	538,677	612,463
Governance costs		11,679	-	11,679	-
Total Resources expended		<u>£ 11,679</u>	<u>538,677</u>	<u>550,355</u>	<u>612,463</u>
Net Incoming/(outgoing) resources before transfers		<u>60,153</u>	<u>(45,028)</u>	<u>15,125</u>	<u>(61,724)</u>
Transfers between funds				-	-
Fund balances at 01 April 2018			11,158	11,158	72,882
Fund balances at 31 March 2019		<u>60,153</u>	<u>(33,870)</u>	<u>26,285</u>	<u>11,158</u>

All of the above results are derived from continuing activities.
There were no other recognised gains or losses other than those stated above.
The attached notes form part of these financial statements.

PLAY ASSOCIATION HAMMERSMITH & FULHAM


(A Company Limited by Guarantee)

BALANCE SHEET**AS AT 31 MARCH 2019**

	Note	2019	2018
		£	£
Fixed assets			
Tangible fixed assets		-	599
Current Assets			
Debtors	4	68,074	78,187
Cash at bank and in hand		32,054	(7,724)
		<u>100,128</u>	<u>70,463</u>
Current liabilities			
Amount falling due within one year	5	<u>73,843</u>	<u>59,903</u>
Net current assets		26,285	10,560
Total assets less current liabilities		<u><u>26,285</u></u>	<u><u>11,158</u></u>
Funds			
Restricted Fund	6	26,285	11,158
Unrestricted Fund		<u> </u>	<u> </u>
Total Funds		<u><u>26,285</u></u>	<u><u>11,158</u></u>

The financial statements have been prepared in accordance with the special provisions for small companies under Part15 of the Companies Act 2006.

Approved by the trustees on 28/10/2019
and signed on their behalf by:


.....
Gary Sweetman
Director/ Trustee

Registered Company Number - 5345096

PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2019

ACCOUNTING POLICY

Basis of Preparation

The financial statements of the charity have been prepared in accordance with the Statements of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102- effective 1 January 2015)- (Charities SORP FRS102) and the Companies Act 2006.

The Charitable company meets the definition of public benefits entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant policy or notes.

Fund Accounting

Grants and other income are accounted for on a receivable basis.

Income streams will be identified as either Restricted or Unrestricted and reported in the Financial Statement appropriately.

Restricted funds are monies raised for and their use restricted to a specific purpose or Grants subject to donor.

Unrestricted funds comprise those monies which may be used towards meeting the charitable objectives of the Charity at the discretion of the Trustee.

Taxation

Play Association H&F is registered Charity and not subject to income or corporate Tax on its Income or Activities provided that the resources are expended on the defined charitable activities.

Cash flow

The company has taken advantage of the exemption in Financial Reporting Standard No.1 from the requirement to produce a cash flow statement on the grounds that it qualifies for exemption as a small company.

Depreciation ,

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life.:

The depreciation rates in use are as follows

Computer equipment	33%	(straight line)
Fixtures, fittings and equipment	20%	(straight line)
Vehicles	20%	(straight line)

Items of equipment are capitalised where the purchase price exceeds £750. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

PLAY ASSOCIATION HAMMERSMITH & FULHAM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

1 Grant Receivable	2019	2018
	£	£
London Borough of Hammersmith & Fulham	254,595	293,380
Royal Borough Kensington & Chelsea	136,960	107,189
Hammersmith United Charity		700
London Borough of Westminster	4,330	-
John Lyon's Trust	3,900	14,790
St Andrew's		-
City West Homes	4,015	13,278
Carer's fund	39,235	-
London Borough of Ealing	34,150	31,430
London Borough for Brent	5,464	
City Of London	5,000	15,000
Dr. Edward's & Bishop		1,500
Other Grants	6,000	-
	<u>493,649</u>	<u>477,266</u>
2 Activities from Generated funds		
Other income	58,025	61,083
Donation & Fundraising	13,807	8,389
Ground Work	-	4,000
	<u>71,832</u>	<u>73,471</u>
3 Resources expended		
Salary	414,380	543,823
Workshop/Venue hire	2,242	5,042
Loan repayment	20,200	
Depreciation	600	1,749
Other overheads	101,254	49,659
Governance costs	-	-
Audit and Accountancy Fees	11,679	12,191
	<u>550,355</u>	<u>612,464</u>
4 Debtors		
Grant Receivable		
London Borough of Hammersmith & Fulham	8,820	3,370
London Borough of Brent		780
London Borough of Ealing	1,207	5,460
Royal Borough Kensington & Chelsea		-
Other debtors	58,047	10,531
	<u>68,074</u>	<u>20,141</u>

Charity trustee received payment for employment supplied to the charity (2019: £10,204).

PLAY ASSOCIATION HAMMERSMITH & FULHAM

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

5 Creditors - Amount falling due within one year:

	2019	2018
	£	£
Loan		29,827
Payroll Liabilities	48,318	30,076
Deferred income		-
Overpayment	25,525	
Accruals		
	73,843	59,903

6 Movements in funds

	At 1.04.18	Incoming resources	Outgoing resources	Transfer	At 31.03.19
Restricted funds:					
White City- Wormholt		3,950	3,951		-
Bailey's Trust		15,000			15,000
Career Project		39,235	39,235		-
Lillis project	11,158	435,464	435,338		11,284
					-
Total restricted funds	11,158	493,649	478,524	-	26,284
Unrestricted funds:					
General funds		71,832	71,832	-	-
Total unrestricted funds	-	71,832	71,832	-	-
Total funds	11,158	565,481	550,355	-	26,285

PLAY ASSOCIATION HAMMERSMITH & FULHAM
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2019

7	Tangible fixed assets	Vehicles	Equipment	Total
		£		£
	Cost			
	At 1 April 2018	3,000	3,446	6,446
	Additions	-	-	-
	At 31 March 2019	<u>3,000</u>	<u>3,446</u>	<u>6,446</u>
	Depreciation			
	At 1 April 2018	2,400	3,447	5,847
	Charge for the period	600	-	600
	At 31 March 2018	<u>3,000</u>	<u>3,447</u>	<u>6,447</u>
	Net book value			
	At 31 March 2019	<u>-</u>	<u>-</u>	<u>-</u>
	At 31 March 2018	<u>600</u>	<u>-</u>	<u>600</u>

PLAY ASSOCIATION HAMMERSMITH & FULHAM
(A Company Limited by Guarantee)

**DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
	£	£
INCOMING RESOURCES		
Restricted income	493,649	477,266
Unrestricted income	71,832	73,472
Total income	565,481	550,738
RESOURCES EXPENDED		
Employment costs	414,380	543,824
Cash Award & Grant		
Freelances and temporary workers	21,195	
Rent	15,149	
Light & Heat		294
Subscriptions	687	970
Insurance	1,517	
Repair & Renewal		
Publicity & Advertising	500	
Training		
Events/Seminars/Venue Hire	2,242	5,040
Travel & subsistence charge	115	1,981
Printing ,postage and stationery		168
Holiday Fun equipment		
Computers expense & Sotware	3,346	1,169
Telephone	3,157	3,195
Payroll expenses		
Bank and credit charges	253	316
Audit & Accountancy	11,679	12,191
Legal & Professional charges		
Consultancy fee	27,508	32,126
Transport Costs	311	
Vehicle Expenses		
Equipment rental & small tools		
Other office costs		
Volunteer expenses		
Activities	8,485	3,570
Donation		
Storage	6,816	4,900
Trustees & AGM expenses		
Overpayment	10,616	
Professional & Legal fees	1,600	970
Loan repayment	20,200	
Depreciation	600	1,749
	550,355	612,463
Surplus/ (Deficit) carried forward	15,125	(61,725)