



**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 )

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**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**  
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**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**  
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**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 main stay of our work and we have developed this area of work to include play schemes, bespoke services ie 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**

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

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

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**BALANCE SHEET**

AS AT 31 MARCH 2019

	Note	2019	2018
		£	£
<b>Fixed assets</b>			
Tangible fixed assets		-	599
<b>Current Assets</b>			
Debtors	4	68,074	78,187
Cash at bank and in hand		32,054	(7,724)
		<u>100,128</u>	<u>70,463</u>
<b>Current liabilities</b>			
Amount falling due within one year	5	<u>73,843</u>	<u>59,903</u>
Net current assets		26,285	10,560
<b>Total assets less current liabilities</b>		<u><u>26,285</u></u>	<u><u>11,158</u></u>
<b>Funds</b>			
Restricted Fund	6	26,285	11,158
Unrestricted Fund			
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 Part 15 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**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

<b>1 Grant Receivable</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
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>
<b>2 Activities from Generated funds</b>		
Other income	58,025	61,083
Donation & Fundraising	13,807	8,389
Ground Work	-	4,000
	<u>71,832</u>	<u>73,471</u>
<b>3 Resources expended</b>		
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
<b>Governance costs</b>	-	-
Audit and Accountancy Fees	11,679	12,191
	<u>550,355</u>	<u>612,464</u>
<b>4 Debtors</b>		
<b>Grant Receivable</b>		
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**

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

<b>5 Creditors - Amount falling due within one year:</b>	<b>2019</b>	<b>2018</b>
	£	£
Loan		29,827
Payroll Liabilities	48,318	30,076
Deferred income		-
Overpayment	25,525	
Accruals		
	<u>73,843</u>	<u>59,903</u>

<b>6 Movements in funds</b>	<b>At 1.04.18</b>	<b>Incoming resources</b>	<b>Outgoing resources</b>	<b>Transfer</b>	<b>At 31.03.19</b>
<b>Restricted funds:</b>					
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
					-
<b>Total restricted funds</b>	<u>11,158</u>	<u>493,649</u>	<u>478,524</u>	-	<u>26,284</u>
<b>Unrestricted funds:</b>					
General funds		71,832	71,832	-	-
<b>Total unrestricted funds</b>	<u>-</u>	<u>71,832</u>	<u>71,832</u>	-	<u>-</u>
<b>Total funds</b>	<u>11,158</u>	<u>565,481</u>	<u>550,355</u>	-	<u>26,285</u>

**PLAY ASSOCIATION HAMMERSMITH & FULHAM**  
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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2019**

<b>7 Tangible fixed assets</b>	<b>Vehicles</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>		<b>£</b>
<b>Cost</b>			
At 1 April 2018	3,000	3,446	6,446
Additions		-	-
At 31 March 2019	<u>3,000</u>	3,446	<u>6,446</u>
<b>Depreciation</b>			
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>
<b>Net book value</b>			
<b>At 31 March 2019</b>	<u>-</u>		<u>-</u>
At 31 March 2018	<u>600</u>	-	<u>600</u>

**PLAY ASSOCIATION HAMMERSMITH & FULHAM**  
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**DETAILED INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2019**

	2019	2018
<b>INCOMING RESOURCES</b>		
Restricted income	£ 493,649	£ 477,266
Unrestricted income	71,832	73,472
<b>Total income</b>	<u>565,481</u>	<u>550,738</u>
<b>RESOURCES EXPENDED</b>		
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
	<u>550,355</u>	<u>612,463</u>
Surplus/ (Deficit) carried forward	<u>15,125</u>	<u>(61,725)</u>