

Company Registration Number - 05477406

The Charity Registration Number is :- 01115673

The British Association of Play Therapists Limited

Report and Accounts

30 September 2021

# The British Association of Play Therapists Limited

## Report and accounts for the year ended 30 September 2021

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## **The British Association of Play Therapists Limited**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

The Trustees present their Report and Accounts for the year ended 30 September 2021, 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**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

**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:-

Philips House

Drury Lane, St Leonards on Sea

East Sussex, TN38 9BA

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

Ruth Lazarus - Chair

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Donna Benson - Professional Practice

Lynne Borrowdale - Communication & PR (long term sick leave wef 9/12/22)

Ann Greenwood - Board member (appointed 26/6/21)

Tracie Faa Thompson - Board member (appointed 26/6/21)

**The following persons served as Trustees during the year ended 30 September 2021 :-**

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

Ruth Lazarus - Chair

Harriet Armstrong - Vice Chair (resigned 26/6/21)

Judith James - Company Secretary

Sarah Hickson - International Ambassador

Jo Hill - Board member

Andrew O'Mahony - Lay Member

Donna Benson - Professional Practice

Dr Sue Elmer - Research (resigned 26/6/21)

Sean Girty - Lay member (resigned 10/1/22)

Jeanne McLaughlin - Board member (Scotland) (resigned 18/2/22)

Lynne Borrowdale - Communication & PR (long term sick leave wef 9/12/22)

Ann Greenwood - Board member (appointed 26/6/21)

Tracie Faa Thompson - Board member (appointed 26/6/21)

## **The British Association of Play Therapists Limited**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

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

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.

## **The British Association of Play Therapists Limited**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

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.

## **The British Association of Play Therapists Limited**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

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

Our achievements are the following:

- 1) We continue to remain Accredited with PSA.
- 2) Remain the Only PSA Accredited Register solely for Play therapists.
- 3) Continue to offer Portfolio Route to membership for Non BAPT trained PT's.
- 4) Continue to hold Conferences each year, albeit virtually in 2020 & 2021 - it was important to continue to provide training & support for members and Non-members alike, despite the Covid 19 pandemic.
- 5) Held a virtual/online AGM to ensure we upheld the legal requirements that we have and also enable members to raise any questions.
- 6) Increase in Membership.
- 7) BAPT Magazine/Newsletter and BAPT Journal.
- 8) We continue to have 2 Lay members on the Board who are a major asset to the Organisation.
- 9) Continue to work alongside the Universities whose courses we accredit to ensure accredited training continues to produce highly trained PT's.
- 10) Continue to be part of the Accredited registers Collaborative and to work with other Organisations.
- 11) Continue to uphold legal requirements to file what is needed at Companies House and Charity Commission.

#### ***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.

## The British Association of Play Therapists Limited

Company Registration Number - 05477406

### Trustees' Annual Report for the year ended 30 September 2021

#### 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)

#### 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 2021*

The financial position of the charity at 30 September 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021	2020
	£	£
<b>Net income</b>	36,918	27,735
Unrestricted Revenue Funds available for the general purposes of the charity	160,741	123,823
<b>Total Funds</b>	160,741	123,823



## **The British Association of Play Therapists Limited**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

#### ***Financial review of the position at the reporting date, 30 September 2021 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory.

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

Philips House

Drury Lane

St Leonards on Sea

TN38 9BA

## **The British Association of Play Therapists Limited**

Company Registration Number - 05477406

### **Trustees' Annual Report for the year ended 30 September 2021**

#### **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**

Company Registration Number - 05477406

**Trustees' Annual Report for the year ended 30 September 2021**

**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 12 to 26.

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 2021**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 26 for the year ended 30 September 2021 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 17.

#### **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  
Philips House  
Drury Lane  
St Leonards on Sea  
TN38 9BA

This report was signed on .....

**The British Association of Play Therapists Limited - Statement of Financial Activities  
for the year ended 30 September 2021**

**Statement of Financial Activities (including the Income and Expenditure Account for  
the year ended 30 September 2021, 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
		2021 £	2021 £	2021 £	2020 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	76,119	-	<b>76,119</b>	70,196
Charitable activities	A2	19,582	-	<b>19,582</b>	34,402
Investments	A4	7	-	<b>7</b>	131
Other	A5	411	-	<b>411</b>	1,187
<b>Total income</b>	<b>A</b>	<b>96,119</b>	<b>-</b>	<b>96,119</b>	<b>105,916</b>
<b>Expenditure on:</b>					
Charitable activities	B2	59,524	-	<b>59,524</b>	69,696
Other	B3	(323)	-	<b>(323)</b>	8,485
<b>Total expenditure</b>	<b>B</b>	<b>59,201</b>	<b>-</b>	<b>59,201</b>	<b>78,181</b>
<b>Net income for the year</b>		<b>36,918</b>	<b>-</b>	<b>36,918</b>	<b>27,735</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>36,918</b>	<b>-</b>	<b>36,918</b>	<b>27,735</b>
<b>Net movement in funds</b>		<b>36,918</b>	<b>-</b>	<b>36,918</b>	<b>27,735</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		123,823	-	<b>123,823</b>	96,088
<b>Total funds carried forward</b>		<b>160,741</b>	<b>-</b>	<b>160,741</b>	<b>123,823</b>

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 17 to 26 form an integral part of these accounts.**

**The British Association of Play Therapists Limited - Statement of Financial Activities  
for the year ended 30 September 2021**

	SORP Ref	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
<b>Income from:</b>				
Donations & Legacies	A1	70,196	-	<b>70,196</b>
Charitable activities	A2	34,402	-	<b>34,402</b>
Investments	A4	131	-	<b>131</b>
Other	A5	1,187	-	<b>1,187</b>
<b>Total income</b>	<b>A</b>	<u>105,916</u>	<u>-</u>	<u>105,916</u>
<b>Expenditure on:</b>				
Charitable activities	B2	69,696	-	<b>69,696</b>
Other	B3	8,485	-	<b>8,485</b>
<b>Total expenditure</b>	<b>B</b>	<u>78,181</u>	<u>-</u>	<u>78,181</u>
<b>Net income for the year</b>		27,735	-	<b>27,735</b>
<b>Net income after transfers</b>		<u>27,735</u>	<u>-</u>	<u>27,735</u>
<b>Net movement in funds</b>		<u>27,735</u>	<u>-</u>	<u>27,735</u>
<b>Reconciliation of funds:-</b>	<b>E</b>			
<b>Total funds brought forward</b>		96,088	-	<b>96,088</b>
<b>Total funds carried forward</b>		<u>123,823</u>	<u>-</u>	<u>123,823</u>

All activities derive from continuing operations

**The British Association of Play Therapists Limited - Resources applied in the year  
ended 30 September 2021 towards fixed assets for Charity use:-**

	2021 £	2020 £
Funds generated in the year as detailed in the SOFA	36,918	27,735
<b>Net resources available to fund charitable activities</b>	<u>36,918</u>	<u>27,735</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 17 to 26 form an integral part of these accounts.

**The British Association of Play Therapists Limited - Statement of Financial Activities  
for the year ended 30 September 2021**

**Movements in revenue and capital funds for the year ended 30 September 2021**

**Revenue accumulated funds**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Last year Total Funds 2020 £</b>
Accumulated funds brought forward	123,823	-	123,823	<b>96,088</b>
Recognised gains and losses before transfers	36,918	-	36,918	27,735
	<b>160,741</b>	<b>-</b>	<b>160,741</b>	<b>123,823</b>
<b>Closing revenue funds</b>	<b>160,741</b>	<b>-</b>	<b>160,741</b>	<b>123,823</b>

**Summary of funds**

	<b>Unrestricted and Designated funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>Total Funds 2021 £</b>	<b>Last Year Total Funds 2020 £</b>
Revenue accumulated funds	160,741	-	<b>160,741</b>	123,823

**The notes attached on pages 17 to 26 form an integral part of these accounts.**



**The British Association of Play Therapists Limited - Statement of Financial Activities  
for the year ended 30 September 2021**

**The British Association of Play Therapists Limited  
Income and Expenditure Account for the year ended 30 September 2021 as required  
by the Companies Act 2006**

	2021	2020
	£	£
<b>Income</b>		
Income from operations	95,701	104,598
Investment income		
Interest receivable	7	131
Other operating income	411	1,187
<b>Gross income in the year before exceptional items</b>	<b>96,119</b>	<b>105,916</b>
<b>Exceptional items:</b>		
<b>Gross income in the year including exceptional items</b>	<b>96,119</b>	<b>105,916</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	57,260	67,801
Depreciation and amortisation	-	23
Governance costs	2,264	1,872
Other expenditure	(323)	8,485
<b>Total expenditure in the year</b>	<b>59,201</b>	<b>78,181</b>
<b>Net income before tax in the financial year</b>	<b>36,918</b>	<b>27,735</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>36,918</b>	<b>27,735</b>
<b>Retained surplus for the financial year</b>	<b>36,918</b>	<b>27,735</b>

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 17 to 26 form an integral part of these accounts.**

**The British Association of Play Therapists Limited - Balance Sheet as at 30 September 2021**

	SORP		2021	2020
	Note	Ref	£	£
<b>Current assets</b>		B		
Debtors	9	B2	6,456	9,690
Cash at bank and in hand		B4	191,230	129,771
<b>Total current assets</b>			<u>197,686</u>	<u>139,461</u>
<b>Creditors: amounts falling due within one year</b>	10	C1	<u>(36,945)</u>	<u>(15,638)</u>
<b>Net current assets</b>			160,741	123,823
<b>The total net assets of the charity</b>			<u>160,741</u>	<u>123,823</u>
<b>The total net assets of the charity are funded by the funds of the charity, as follows:-</b>				
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	14	D3	160,741	123,823
<b>Total charity funds</b>			<u>160,741</u>	<u>123,823</u>

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 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 17 to 26 form an integral part of these accounts.**

# The British Association of Play Therapists Limited

## Notes to the Accounts for the year ended 30 September 2021

### 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 2021

### *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
---------------------	----------------------------

All fixed assets costing more than £1000 are capitalised.

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 2021

### 4 Net surplus before tax in the financial year

	2021	2020
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	-	23

### 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

<b>Salary costs</b>	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	15,240	19,419
<b>Total salaries, wages and related costs</b>	<b>15,240</b>	<b>19,419</b>

<b>Numbers of full time employees or full time equivalents</b>	2021	2020
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
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>1</b>	<b>1</b>

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 2021

### 8 Tangible fixed assets

	Land and Buildings	Plant & Machinery	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 October 2020	-	889	-	889
<b>At 30 September 2021</b>	<b>-</b>	<b>889</b>	<b>-</b>	<b>889</b>
<b>Depreciation</b>				
At 1 October 2020	-	889	-	889
<b>At 30 September 2021</b>	<b>-</b>	<b>889</b>	<b>-</b>	<b>889</b>
<b>Net book value</b>				
At 30 September 2021	-	-	-	-

### 9 Debtors

	2021	2020
	£	£
Prepayments and accrued income	6,456	9,690

### 10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	17,752	4,618
Accruals	19,193	11,020
	<b>36,945</b>	<b>15,638</b>

### 11 Income and Expenditure account summary

	2021	2020
	£	£
<b>At 1 October 2020</b>	123,823	96,088
Surplus after tax for the year	36,918	27,735
<b>At 30 September 2021</b>	<b>160,741</b>	<b>123,823</b>

### 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 2021

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

At 30 September 2021	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	197,686		-	197,686
Current Liabilities	(36,945)	-	-	(36,945)
	<b>160,741</b>	<b>-</b>	<b>-</b>	<b>160,741</b>
At 1 October 2020	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Current Assets	139,461	-	-	139,461
Current Liabilities	(15,638)	-	-	(15,638)
	<b>123,823</b>	<b>-</b>	<b>-</b>	<b>123,823</b>

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

	Funds brought forward from 2020 £	Movement in funds in 2021 See Note 15 £	Transfers between funds in 2021 £	Funds carried forward to 2022 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	123,823	36,918	-	160,741
<b>Total unrestricted and designated funds</b>	<b>123,823</b>	<b>36,918</b>	<b>-</b>	<b>160,741</b>
<b>Total charity funds</b>	<b>123,823</b>	<b>36,918</b>	<b>-</b>	<b>160,741</b>

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

	Income 2021 £	Expenditure 2021 £	Other Gains & Losses 2021 £	Movement in funds 2021 £
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	96,119	(59,201)	-	36,918

Gains and losses are detailed in the notes if appropriate.

### 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 2021 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 18 Donations and Legacies

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	23	-	23	-
L St Louis	-	-	-	1,000
<b>Total donations and gifts from individuals</b>	<b>23</b>	<b>-</b>	<b>23</b>	<b>1,000</b>
<b>Membership subscriptions as donations</b>	<b>65,477</b>	<b>-</b>	<b>65,477</b>	<b>59,692</b>
<b>Gift Aid</b>				
Membership donations - Gift Aid claims	10,619	-	10,619	9,504
<b>Total Gift Aid</b>	<b>10,619</b>	<b>-</b>	<b>10,619</b>	<b>9,504</b>
<b>Total Donations and Legacies</b>	<b>76,119</b>	<b>-</b>	<b>76,119</b>	<b>70,196</b>

### 19 Income from charitable activities - Trading Activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Primary purpose and ancillary trading</b>				
Sale of goods and services in accordance with the charity's objects	19,582	-	19,582	34,402
<b>Total Primary purpose and ancillary trading</b>	<b>19,582</b>	<b>-</b>	<b>19,582</b>	<b>34,402</b>



## The British Association of Play Therapists Limited

### Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

#### 20 Total Income from charitable activities

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Total income from charitable trading	19,582	-	19,582	34,402
<b>Total from charitable activities</b>	<b>A2 19,582</b>	<b>-</b>	<b>19,582</b>	<b>34,402</b>

#### 21 Investment income

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Bank Interest Receivable	-	-	-	106
Non Bank interest receivable	7	-	7	25
<b>Total investment income</b>	<b>A4 7</b>	<b>-</b>	<b>7</b>	<b>131</b>

#### 22 Other income and gains

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Summary of Other income				
Royalties from the exploitation of intellectual property rights	411	-	411	987
Sundry other income	-	-	-	200
<b>Total other income</b>	<b>A5 411</b>	<b>-</b>	<b>411</b>	<b>1,187</b>

#### 23 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds £ 2021	Current year Restricted Funds £ 2021	Current year Total Funds £ 2021	Prior Year Total Funds £ 2020
Gross wages and salaries - charitable activities	15,240	-	15,240	19,419
Travel and Subsistence - Charitable Activities	-	-	-	1,638
Marketing and advertising of charitable services	2,734	-	2,734	2,562
<b>Total direct spending</b>	<b>B2a 17,974</b>	<b>-</b>	<b>17,974</b>	<b>23,619</b>

## The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

### 24 Expenditure on charitable activities - Charitable trading

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Annual conference costs	13,707	-	13,707	13,161
Cost of publication sales	2,918	-	2,918	7,866
Membership card costs	1,500	-	1,500	500
<b>Total charitable trading costs</b>	<b>B2b 18,125</b>	<b>-</b>	<b>18,125</b>	<b>21,527</b>

## The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

### 25 Support costs for charitable activities

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
<b>Employee costs not included in direct costs</b>				
Staff welfare	-	-	-	363
<b>Premises Expenses</b>				
Room Hire	4,694	-	4,694	7,064
<b>Administrative overheads</b>				
Telephone, fax and internet	381	-	381	572
Stationery and printing	306	-	306	462
Membership subscriptions	13,301	-	13,301	10,827
Software licences and IT expenses	791	-	791	1,438
Liability and contents insurance	873	-	873	828
Sundry expenses	263	-	263	48
<b>Financial costs</b>				
Bank charges	552	-	552	1,053
Depreciation & Amortisation in total for the	-	-	-	23
<b>Support costs before reallocation</b>	<b>21,161</b>	<b>-</b>	<b>21,161</b>	<b>22,678</b>
<b>Total support costs</b>	<b>21,161</b>	<b>-</b>	<b>21,161</b>	<b>22,678</b>

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

### 26 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Independent Examiner's fees	2,264	-	2,264	1,872
<b>Total Governance costs</b>	<b>2,264</b>	<b>-</b>	<b>2,264</b>	<b>1,872</b>

## The British Association of Play Therapists Limited

Detailed analysis of income and expenditure for the year ended 30 September 2021 as required by the SORP 2015

### 27 Total Charitable expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	<b>B2a</b>	17,974	-	<b>17,974</b>	23,619
Total charitable trading costs	<b>B2b</b>	18,125	-	<b>18,125</b>	21,527
Total support costs	<b>B2d</b>	21,161	-	<b>21,161</b>	22,678
Total Governance costs	<b>B2e</b>	2,264	-	<b>2,264</b>	1,872
<b>Total charitable expenditure</b>	<b>B2</b>	<b>59,524</b>	<b>-</b>	<b>59,524</b>	<b>69,696</b>

### 28 Other trading expenditure unrelated to fundraising or charitable activities

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Loss from fraud		(323)	-	<b>(323)</b>	8,485
<b>Non charity expenditure</b>	<b>B3b</b>	<b>(323)</b>	<b>-</b>	<b>(323)</b>	<b>8,485</b>

### 29 Total of other expenditure

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Non charity expenditure		(323)	-	<b>(323)</b>	<b>8,485</b>
<b>Total other expenditure</b>	<b>B3</b>	<b>(323)</b>	<b>-</b>	<b>(323)</b>	<b>8,485</b>

## The British Association of Play Therapists Limited

Detailed income & expenditure account for the for the year ended 30 September 2021

*This schedule does not form part of the statutory accounts*

	30/09/2021		30/09/2020	
	£	£	£	£
<b>INCOME</b>				
Membership and conference fees		82,105		91,785
Advertising income		-		1,000
Publications/information packs		2,470		1,309
Royalties received		411		987
Gift Aid		10,619		9,504
Donations received		23		1,000
Interest receivable		7		131
Miscellaneous income		484		200
		<u>96,119</u>		<u>105,916</u>
<b>EXPENDITURE</b>				
Conference costs	13,707		13,161	
Cost of publication sales	2,918		7,866	
Membership card costs	1,500		500	
Rent/Room hire	4,693		7,064	
Insurance	873		828	
PSA fee	12,517		10,285	
General membership subscriptions	784		542	
Travel expenses	-		1,638	
Printing, postage and stationery	306		462	
Telephone	381		572	
Software licences and IT expenses	791		1,438	
Wages and salaries (administrator costs)	15,240		19,419	
Training and welfare	-		363	
Loss from fraud	(323)		8,485	
Sundry expenses	264		48	
Bank charges	552		1,053	
Accountancy charges	2,264		1,872	
Website costs	2,734		2,562	
Depreciation	-		23	
		<u>59,201</u>		<u>78,181</u>
<b>NET (OUTGOING)/INCOMING RESOURCES FOR THE PERIOD</b>		<u>36,918</u>		<u>27,735</u>
<b>OTHER RECOGNISED GAINS AND LOSSES</b>				
Investment gains/(losses)		-		-
<b>NET INCOMING RESOURCES FOR THE PERIOD RETAINED</b>		<u>36,918</u>		<u>27,735</u>
Balance brought forward		123,823		96,088
<b>BALANCE CARRIED FORWARD</b>		<u>£ 160,741</u>		<u>£ 123,823</u>