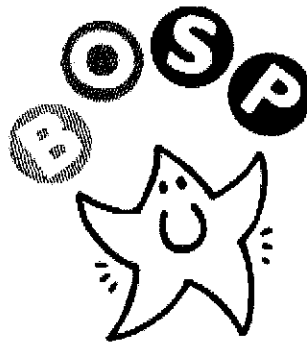


**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDING  
31ST MARCH 2016**

**BOSP  
BRIGHTER OPPORTUNITIES  
THROUGH SUPPORTED PLAY**  
(A Company Limited by Guarantee)



**BOSP**

**Brighter Opportunities  
through Supported Play**

**CHARITY REGISTRATION NUMBER 1107392**

**COMPANY REGISTRATION NUMBER 5284004**



Brighter Opportunities  
through Supported Play

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## **Directors' Annual Report for the year ending 31<sup>st</sup> March 2016**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity and its subsidiary for the year ending 31<sup>st</sup> March 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable to UK and Republic of Ireland (FRS 102) (effective 1<sup>st</sup> January 2015)

### **Chair's report**

I would like to thank the staff and volunteers for their hard work and commitment in ensuring the ongoing performance of BOSP. They have had to contend with the many difficulties faced by the third sector, but have met these with positivity, good humour and more determinacy than ever, in order to continue to deliver a vital service to families.

Supporting children and young people with complex conditions necessitates the need to employ and train specialist staff. The increased cost associated with this, along with reduced funding nationally and locally, has meant that many providers are reluctant to provide equal access services, resulting in some of the most marginalised children being disadvantaged further as the availability of suitable clubs and social opportunities are reduced.

This reduction in appropriate provision, along with BOSP's reputation as a high quality provider has resulted in a high growth in demand for services in 2016. Therefore, the need for BOSP to evolve and continue to diversify its income streams as we move away from statutory funding, has never been more important.

This financial year has proved to be one of the most challenging for BOSP, however through adversity comes strength, as we confidently develop our exciting sustainable business plan for 2016/17 and beyond, which will enable us to meet the growing needs of the community we serve.



## ***Objectives and Activities***

The main objectives of the charity, as stated in BOSP's governing document, are:-

- a) the relief of children and young people with special needs by the provision of recreational activities to improve the quality of life of such children and young people in such parts of Brentwood and the surrounding area.
- b) The relief of parent, carers and families of children and young people with special needs through the provision of support and respite in such parts of Brentwood and the surrounding area.

BOSP's vision is to provide a range of high quality leisure and respite services to children and young people with learning and physical disabilities and their families. BOSP supports the government's inclusion agenda and strives to help families lead an active and 'ordinary' life. BOSP aims to offer children, young people and adults with learning and physical disabilities access to the same leisure activities and opportunities as their peers, allowing them to develop independence, self-esteem and social skills in a supportive environment.

To achieve its vision, BOSP works to the following main aims and objectives:

- To provide high quality and consistent respite services to children, young people and adults with learning and physical disabilities and their families
- To ensure that children, young people and adults are at the centre of our services
- To ensure that the Charity can adapt to changing circumstances
- To ensure that the Charity meets the needs of its service users
- To ensure that a highly skilled staff team are enabled to work productively and securely within a healthy, supportive and professional environment
- To maximise opportunities for collaboration, partnership and joint working with other initiatives in the area
- To provide safe and appropriately risk assessed services
- To ensure that our services are provided to families based on need, fairness and commitment to diversity is evident
- To actively monitor and evaluate the work of the Charity
- To continually enhance BOSP's profile within the community

## ***How Our Services Deliver Public Benefit***

In reviewing BOSP's aims and objectives and the planning of future activities, the trustees have referred to the Charity Commission's general guidance on public benefit and how the planned activities will continue to contribute to the aims and objectives that have been set.

All BOSP's charitable activities fall within the description 'relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage' in the Charities Act 2006, and are undertaken to further BOSP's charitable purposes for the public benefit. This Annual Report details BOSP's achievement and performance and how it has benefited the people it was set up to help.



BOSP requests a small fee to help towards the costs associated with the service. Should BOSP deem a family to be in crisis, then any requests for service will be met. Although being an Essex based Charity, BOSP's services are available to all members of the public. Whilst working with professionals, funders, the extended family, volunteers and the wider public; BOSP also provides benefit.

Within the Achievements and Performance section, BOSP outlines the activities that have been undertaken to fulfil its charitable purposes for the public benefit.

### ***Achievements and Performance***

BOSP supports families from the Essex area. A range of activities are offered to ensure there is choice to suit all ages and levels of ability. Where identified a one to one Support Worker supports the individual to ensure each member gains maximum benefit and stimulation from the activities on offer. Following an inspection in 2014/13 BOSP was identified as an Outstanding Early Year's Provider by Ofsted. The following services and support were provided by BOSP in the year ended 31<sup>st</sup> March 2016:

#### ***Saturday Club***

The BOSP Saturday Club is run out of the Pioneer School in Basildon. The fantastic facilities at the school allow us to provide the children and young people with the consistency that so many thrive on. Each Saturday every child and young person attending has the opportunity to go swimming in the hydrotherapy pool where our trained lifeguards, for the disabled, ensure that the environment caters for the individual with music and lighting. The interactive soft play room and the adventure playground are extremely popular with our more active children who enjoy burning off excess energy with their 1:1 carers. BOSP also hires highly qualified outside trainers to provide therapeutic trampolining and sports coaching. The children and young people have the opportunity to try their hand at cooking, arts and crafts and messy play.

In 2015/16 BOSP provided 617 Saturday Club sessions supporting 64 individuals and 240 other family members.

#### ***Let's Go***

'Let's Go' is aimed at young people aged 11+ to facilitate the transition between the security of the Pioneer School, Out & About activities and Chill Zone.

The Pioneer School lies within close reach of the Festival Leisure Park and Basildon Town Centre, both of which provide greater opportunities to encourage independence and life skills in the local community while supporting the young person's personal development. The group spend the morning enjoying social activities such as bowling or the cinema. This allows the young people to practise life skills, such as handling money, turn taking or road safety. The youngsters return to the Pioneer School for the afternoon session where they can enjoy swimming or any of the other activities and catch up with their friends.

In 2015/16 BOSP provided 216 Let's Go sessions supporting 23 individuals and 92 other family members.



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### ***Big BOSP***

Big BOSP is our transition Youth Club aimed at young people aged 11+. The club runs on Thursday evenings in Billericay. The relaxed atmosphere allows the young people to meet and socialise with their friends. The staff that work alongside the young people are regarded more as peers than carers which helps to foster the young people's social and communication skills.

There are a range of activities on offer, such as snooker, karaoke, computers, cooking and even running their own tuck shop! The young people are encouraged to develop their independence and communication skills by choosing and ordering food and snacks to share together.

In 2015/16 BOSP provided 239 Big BOSP sessions supporting 16 individuals and 56 other family members.

### ***Holiday Club***

In order to provide our children and young people with the consistency they need, we use the Pioneer School as our base for our Holiday Clubs and Out & About trips. BOSP aims to provide a wide range of stimulating activities during the holiday periods. This is achieved by bringing in experts from different fields to deliver diverse and exciting activities while maintaining our usual Saturday Club favourites such as trampolining, swimming, cooking and sports.

Recent special events at sessions include dance workshops, pet therapy, puppet shows, football coaching and many more. Recent outings have included Tropical Wings Zoo, Marsh Farm and Hadleigh Country Park.

Thriftwood Summer Scheme is ten days of exciting outdoor activities such as abseiling, archery and kayaking. The sessions take place in the woodland setting of Thriftwood Scout Camp in Brentwood. With different activities each day, the children and young people learn new skills in a natural environment while having lots of fun.

In 2015/16 BOSP provided 735 Holiday Club sessions supporting 79 individuals and 29 other family members.

### ***Chill Zone***

Chill Zone is Out & About activities for young people 18+ aimed at promoting independence through decision making, social skills and travel. Activities include Adventure Island, days out to London, bowling, theatre trips, clubbing and meals out in restaurants. The young people will often make use of public transport, while fully supported by BOSP staff. The young people are encouraged to be as independent as they can possibly be.

The young people get involved in deciding which activities they would like to do in the future and BOSP does its best to incorporate these into its planning.

In 2015/16 BOSP provided 77 Chill Zone sessions supporting 10 individuals and 40 other family members.



## ***FUSE***

Our FUSE youth clubs are aimed at young people aged 13+. These sessions are supported by staff and volunteers, providing opportunities for young people to mix with their peers and develop friendships. There are different themed activities alongside regular activities such as pool, craft and quizzes.

In 2015/16 BOSP provided 127 FUSE youth club sessions, supporting 20 individuals and 65 other family members.

## ***Family Liaison***

In February 2016 BOSP employed a Family Liaison Manager to support families through the difficulties associated with the transition from child to adult services. This assistance can range from psychosocial support, as well as help preparing for re-assessment, further education and respite.

## ***Our Volunteers***

BOSP is very involved in the community and relies on voluntary help. Over 20 volunteers assist with the organisation and running of fundraising events, general administration and service provision.

We would like to take this opportunity to thank our volunteers for their loyal support and service and to acknowledge their very valuable contribution, which benefits not only our service users, but the organisation as a whole and we hope they continue to support the work we do for many years to come.

## ***Financial Review***

The trustees are pleased to report that C.B Maizi FMAAT FCIE of Independent Examiners Ltd was appointed as independent examiner to the charity during the year and has expressed his willingness to continue to act in that capacity.

The budget for 2015/16 was for expenditure of £264,966. Actual expenditure for the year was £265,544. Income for the year was £213,486.

**Budgets** - The budget for 2016/17 is for expenditure of £363,744.

**Fundraising Plan** - There is a fundraising plan and the income forecast for 2016/17 is £375,744. This forecast is dependent on successful applications to charitable trusts, statutory agencies and a community fundraising plan. In the current economic climate, it is difficult to predict the outcome of such applications. This forecast would result in an increase of approximately £12,000 in the cash reserves.

**Reserves** - At 31st March 2016, BOSP's unrestricted reserves were £8,958.

**Statutory Funding** - Principal statutory funding sources for the year were Aiming High, 4Children, Brentwood Borough Council and Essex County Council. These accounted for 38% of our incoming resources and we are most grateful to them for their support.

**Other Main Funders** - During the year we received financial support from: Baily Thomas Charitable Fund, Billericay Round Table, Asda Foundation, Essex Community Foundation, Rotary Club of Billericay



Mayflower, BBC Children in Need, Lloyds Bank Foundation, John Murray of Main Road Garage and DM Thomas Foundation for Young People.

We are thankful to these and all our fantastic supporters, and for the ongoing generosity of our many donors including individuals, businesses, Rotary clubs, schools, children's clubs, community groups and other organisations who raise money every year to help us fund our activities.

### ***Investment Policy***

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are few funds available for long term investment.

### ***Reserves Policy and Going Concern***

The trustees have considered the ideal level of free reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held and is the equivalent of three months of expenditure. The trustees endeavour not to set aside funds unnecessarily. Restricted reserves must be applied to the specific purposes intended by the donor so do not form part of the free reserves.

BOSP had free reserves of £8,958 at 31<sup>st</sup> March 2016. This situation is largely attributable to an operating deficit due to a reduction in statutory funding resulting in a difficult year financially.

The trustees have reviewed the circumstances and consider that adequate resources are available to fund the activities of BOSP for the foreseeable future and as such they are of the view that the charity is a going concern.

The trustees are aware that the lack of free reserves, together with the current economic climate, will provide a challenging environment in the coming year and have plans in hand to address this situation and accumulate reserves to restore the ideal level in 2016/17.

### ***Plans for Future Periods***

BOSP will continue to provide the existing core services of the organisation. The trustees acknowledge the changing funding situation of the sector and have put in place plans to address this. BOSP has secured funding for 2016/17 from the Cabinet Office under their Local Sustainability Fund with the aim to become a stronger and more resilient charity.





### **Reference and administrative details**

<b>Charity number</b>	1107392
<b>Company number</b>	5284004
<b>Registered office</b>	Union House, Suite 2c, 117 High Street, Billericay, Essex, CM12 9AH

### **Our advisers**

Independent Examiner	C.B Maizi FMAAT FCIE, Independent Examiners Ltd, Sovereign Centre, Poplars, Walberton, West Sussex, BN18 0AS
Bankers	HSBC, 109 High Street, Billericay, Essex, CM12 9AN

### **Directors and trustees**

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees serving during the year ending 31<sup>st</sup> March 2016 are as follows:

#### **Key management personnel: Trustees and Directors**

Hilary Martin (Chairperson)  
Adam Compton-Edwards (Treasurer)  
Dee Horton  
Heather Stuart (Appointed 10<sup>th</sup> February 2016)  
Wendy Norman (Resigned 19<sup>th</sup> January 2016)  
Joe Lane (Resigned 19<sup>th</sup> January 2016)  
Brian Compton-Edwards (Resigned 19<sup>th</sup> January 2016)



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## ***Structure, Governance and Management***

### **Governing Document**

BOSP is a company limited by guarantee governed by its Memorandum and Articles of Association which were adopted on its incorporation on 11<sup>th</sup> November 2004. BOSP is registered as a charity with the Charity Commission for England and Wales. The members of the Company are the directors, of which there are currently 4 members. The liability of members in the event of winding up of the company is limited to £10.

### **Appointment of Trustees**

The Articles of Association adopted in November 2004 specify that trustees shall be elected annually by the members of the charitable company attending the Annual General Meeting. The trustees may co-opt additional trustees during the year to fill specialist roles. All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

### **Trustee Induction and Training**

Potential trustees meet with the Chair for an informal discussion. New Trustees undergo an induction where they meet the Charity Manager and other key employees. They are briefed on their legal obligations under charity and company law, the Articles of Association, the trustee decision making process, the strategic direction, policy, key risks and the recent financial performance of the charity. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

### **Organisation**

The board of trustees is the governing body and has overall legal responsibility for the charity. The board sets the strategic direction for BOSP. A Charity Manager is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the Charity Manager has delegated authority for operational matters including finance, employment and service provision related activity.

### **Related parties and co-operation with other organisations**

None of our trustees received remuneration or any other benefits from their work with the charity. Any connections with a trustee or key management must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. During the year the charity employed W. Norman, son of trustee W. Norman, as a Support Worker (gross earnings £73).

### **Pay policy for senior staff**

The board of trustees and the senior management team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All trustees give of their time freely and no trustee received remuneration in the year. Details of trustees' expenses and related party transactions are disclosed in note 12 on the accounts. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings.



## **Risk Management**

The board of trustees is responsible for the identification and management of the major risks facing the charity. The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions.

The trustees have identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances to ensure sufficient working capital by the charity.

The trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks. These systems include ensuring accreditation is up to date, having policies and procedures in place and regular awareness training for staff working in these operational areas.



### ***Trustees' responsibilities in relation to financial statements***

The charity trustees (who are also the directors of BOSP Brighton Opportunities through Supported Play Ltd) are responsible for preparing a trustees annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which gives a true and fair view of the state of affairs of the charitable company and of the profit or loss of the company during that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and then apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are also responsible for maintaining adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. 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 responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the Trustees' Report is limited to the examining of the report and ensuring that on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

I approve the attached statement of financial activities and balance sheets for the year ending 31<sup>st</sup> March 2016 and confirm I have made available all the information necessary for its preparation.

Approved by the Directors on the: 13<sup>th</sup> September 2016

Signed on their behalf by:

Print Name:

  
Henry Mann



**BOSP**  
Brighter Opportunities  
through Supported Play

**Statement of Financial Activities  
for the year ending 31<sup>st</sup> March 2016**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2015/16	Total Funds 2014/15
<b>Income from:</b>					
Donations and grants	3	16,239	28,427	44,666	44,243
Charitable activities	4	78,509	81,024	159,533	223,581
Other trading activities	5	9,256	0	9,256	2,335
Investment income	6	31	0	31	34
<b>Total income</b>		<b>104,035</b>	<b>109,451</b>	<b>213,486</b>	<b>270,193</b>
<b>Expenditure on:</b>					
Raising funds	7	43,454	1,473	44,927	17,601
Charitable activities	7	118,877	101,740	220,617	297,732
<b>Total expenditure</b>		<b>162,331</b>	<b>103,213</b>	<b>265,544</b>	<b>315,333</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>		<b>(58,296)</b>	<b>6,238</b>	<b>(52,058)</b>	<b>(45,140)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		67,254	9,355	76,609	121,749
<b>Total funds carried forward</b>		<b>8,958</b>	<b>15,593</b>	<b>24,551</b>	<b>76,609</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The note of pages 16 to 28 form part of these Financial Statements.



**BOSP**

Brighter Opportunities  
through Supported Play

**Balance Sheet  
as at 31<sup>st</sup> March 2016**

	Note	31-Mar-16 Total £	31-Mar-15 Total £
<b>Fixed Assets</b>			
Tangible Assets	14	19,887	16,384
<b>Total Fixed Assets</b>		<b>19,887</b>	<b>16,384</b>
<b>Current Assets</b>			
Stock	15	367	274
Debtors & Prepayments	16	11,885	11,139
Cash at bank and in hand		37,162	70,732
<b>Total Current Assets</b>		<b>49,414</b>	<b>82,145</b>
<b>Liabilities</b>			
Creditors falling due within one year	17	(44,750)	(21,920)
<b>Net current assets</b>		<b>4,664</b>	<b>60,225</b>
<b>Total assets less current liabilities</b>		<b>24,551</b>	<b>76,609</b>
<b>Net assets</b>		<b>24,551</b>	<b>76,609</b>
<b>The funds of the charity:</b>			
Unrestricted income funds	19	8,958	67,254
Restricted income funds		15,593	9,355
<b>Total charity funds</b>		<b>24,551</b>	<b>76,609</b>

The Balance Sheet is Continued on the Next Page.



Brighton Sports and  
Leisure Club Ltd

## Balance Sheet as at 31<sup>st</sup> March 2016

### Directors' Responsibilities:


For the year ending 31st March 2016 the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No member of the Company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibility for ensuring that the Company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the Company.

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

Approved by the Directors on the: 13<sup>th</sup> September 2016

Signed on their behalf by: 

Print Name: Henry Mason



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective January 2015) – (Charities SORP (FRS 102)), and the Companies Act 2006.

BOSP meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

#### b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition in applying the requirement to recognise liabilities arising from employee benefits, a liability was recognised for short term compensated absence arising from employee entitlement to paid annual leave. The initial liability recognised at the date of transition was for the holiday entitlement carried forward and for the entitlement arising in the year which was due but not taken. The initial liability was for £2,175. No other restatements were required. In accordance with the requirements of FRS 102 a reconciliation of opening balances is provided.

	<b>01 February 2014</b>	<b>31 March 2015</b>
Fund balances as previously stated	123,924	78,784
Short-term compensated absences	(2,175)	(2,175)
Fund balances as restated	<u><b>121,749</b></u>	<u><b>76,609</b></u>

#### c) Preparation of accounts on a going concern basis

The trustees are of the view that measures taken subsequent to the year end (see note 21) have secured the immediate future of BOSP for the next 12 to 18 months and on that basis the charity is a going concern.





## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 1 Accounting Policies (Continued)

#### d) Income

Income is recognised when the charity has entitlement to funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether capital grants or revenue grants is recognised when the charity has entitlement to the funds, any performance conditions attached the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of provision of service is deferred until the criteria for income recognition are met (see note 20)

#### e) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with SORP (FRS 102) volunteer time is not recognised. (see the trustees' annual report for more information about their contribution).

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

#### f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

#### g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside for a specific purpose. Restricted funds are donations which the donor has specified are to be solely use for particular areas of BOSP's work or for specific projects being undertaken by BOSP.



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 1 Accounting Policies (Continued)

#### h) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds includes all expenditure incurred by the charity in raising funds for its charitable purposes and includes costs of fundraising events and non-charitable trading, including support costs and costs relating to the governance of the charity apportioned to costs of raising funds.
- Expenditure on charitable activities includes costs incurred in service provision and other activities undertaken to further the purposes of the charity, including support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure represents those items not falling into any other heading.

#### i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, finance, HR, payroll and governance costs which support BOSP's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 10.

#### j) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their useful economic lives on a straight line basis as follows:

<b>Asset category</b>	<b>Annual rate</b>
Storage Shed	10%
Play Equipment	33.33%
Computer Equipment	20%
Vehicles	10%

#### k) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 1 Accounting Policies (Continued)

#### l) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### m) Cash at bank and in hand

Cash at bank and cash in hand includes cash

#### n) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### o) Pensions

BOSP operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

#### p) Transition to FRS 102

The opening fund balances at the date of transition have been restated (see note 1b) due to a liability for holiday pay, but no subsequent restatement of items has been required in making the transition to FRS 102. The transition date was 1<sup>st</sup> April 2015.

### 2 Legal status

BOSP is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity.



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 3 Income from donations

	2016	2015
General donations	11,230	43,954
Grants from charitable bodies	29,900	
Gift aid	2,266	289
Gifts in kind	1,270	-
<b>Total income from donations</b>	<b>44,666</b>	<b>44,243</b>

Income from donations was £44,666 (2015: £44,243) of which £16,239 was unrestricted (2015: £36,931) and £28,427 was restricted (2015: £7,312).

The charity is grateful to the staff at Boots and to Claire Mackaness and her team at Beautiful Things for donating goods for our children and young people. The value of goods to the charity is estimated at £1,270 (2015: £0). The estimated value of these goods is recognised within incoming resources as a donation, and an equivalent charge included within activity expenses.

BOSP benefits greatly from the involvement and enthusiastic support of its volunteers, details of which are given in our annual report. In accordance with the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

### 4 Income from charitable activities

	2016	2015
Session contributions	78,509	95,354
Local authority grants and contracts	81,024	128,227
<b>Total income from charitable activities</b>	<b>159,533</b>	<b>223,581</b>

### 5 Income from other trading activities

	2016	2015
Fundraising events	8,741	2,048
BOSP Stars & Christmas Cards	132	287
T-Shirts & DBS certificates	383	-
<b>Total income from other trading activities</b>	<b>9,256</b>	<b>2,335</b>

### 6 Investment income

Investment income of £31 arises from money held in interest bearing deposit accounts.



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## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 7 Analysis of expenditure

#### Raising funds

	2016	2015
Fundraising events	2,475	1,200
Merchandise	52	122
Miscellaneous	346	
Staffing costs	26,042	16,279
Printing and reproduction	1,563	
Staff development	105	
Staff t-shirts	314	
Governance	440	
Support	13,589	
<b>Total</b>	<b>44,927</b>	<b>17,601</b>

Costs of raising funds was £44,927 (2015: £17,061) of which £1,473 was restricted (2015: £0) and £43,454 was unrestricted (2015: £17,061).

#### Charitable Activities

	Saturday Club	Let's Go	Holiday Club	Chill Zone	Big BOSP	FUSE	Family Liaison	Total
Activity costs	138	770	2,100	973	760	204	-	4,920
Venue/hall hire	3,903	-	1,812	-	866	-	-	6,607
Transport	-	95	-	408	-	-	-	502
Depreciation	3,539	-	-	-	-	-	-	3,539
Equipment	114	-	445	-	40	-	-	599
Insurance	-	-	80	-	-	54	-	133
Miscellaneous	2	-	(1)	5	1	-	-	7
Staff costs	36,251	11,356	44,287	3,792	6,239	3,508	2,031	107,465
Printing	-	-	-	-	-	47	-	47
Staff development	9	-	-	-	-	-	-	9
Sundries	250	2	25	-	-	-	-	277
Telephone	-	10	-	-	-	-	-	10
Governance	1,036	294	1,358	102	120	66	51	3,029
Support	31,987	9,075	41,924	3,156	3,709	2,038	1,585	93,474
<b>Total</b>	<b>77,229</b>	<b>21,602</b>	<b>92,030</b>	<b>8,437</b>	<b>11,735</b>	<b>5,917</b>	<b>3,668</b>	<b>220,617</b>

Expenditure on charitable activities was £220,617 (2015: £291,860) of which £118,877 was unrestricted (2015: £156,707) and £101,740 was restricted (2015: £135,153).



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 8 Analysis of governance and support costs

BOSP identifies the cost of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the key charitable activities (see note 7) undertaken, and costs of raising funds in the year. Refer to the table below for the basis of apportionment and the analysis of support and governance costs.

	Support	Governance	Total
Information technology	2,707		2,707
General office	22,273		22,273
Independent examination		920	920
Legal and other professional fees		2,484	2,484
Salaries, wages and related costs	82,083		82,083
Trustee and other business meetings		65	65
	<b>107,063</b>	<b>3,469</b>	<b>110,532</b>

### 9 Net income/(expenditure) for the year

This is stated after charging:

	2016	2015
Depreciation	3,747	3,539
Bank charges	497	561
Independent examination	920	705
	<b>5,164</b>	<b>4,805</b>



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 10 Analysis of staff costs, trustee remuneration and the cost of key management personnel

	<b>2016</b>	<b>2015</b>
Salaries & Wages	195,768	239,348
Social Security Costs	10,687	11,141
Pension Costs	705	301
	<u><b>207,160</b></u>	<u><b>250,790</b></u>
Staff Restructuring	5,897	-
	<u><b>213,057</b></u>	<u><b>250,790</b></u>
Staff Restructuring Cost Comprise:		
Termination (Including severance) Payments	5,897	-
	<u><b>5,897</b></u>	<u><b>-</b></u>

Included in staff restructuring costs is a non-statutory/non-contractual severance payment of £1,000.

No employees had employee benefits in excess of £60,000 (2015: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid and did not receive any other benefits in the year (2015: nil) neither were they reimbursed expenses during the year (2015: nil). No charity trustee received payment for professional or other services supplied to the charity (2015: nil).

The key management personnel comprise of the trustees, Charity Manager, Fundraising and Development Officer, Office Manager, Financial Controller and Family Liaison Manager. The total employee benefits of the key management personnel were £107,149.



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 11 Staff numbers

	2016	2015
Admin and support	4	4
Fundraising	1	1
Charitable activities	45	53
	50	58

### 12 Related party transactions

The charity employed a person connected to trustee, W Norman, during the year ending 31<sup>st</sup> March 2016.

	2016	2015
Wages payment to a connected person	73	210
	73	210

### 13 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.





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## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 14 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
<b>Cost:</b>				
As at 1st April 2015	9,850	14,172	-	24,022
Additions	-	-	7,250	7,250
As at 31st March 2016	<b>9,850</b>	<b>14,172</b>	<b>7,250</b>	<b>31,272</b>
<b>Depreciation:</b>				
As at 1st April 2015	4,925	2,713	-	7,638
Charge for the year	985	2,554	208	3,747
As at 31st March 2016	<b>5,910</b>	<b>5,267</b>	<b>208</b>	<b>11,385</b>
<b>Net Book Value:</b>				
As at 31st March 2015	<b>4,925</b>	<b>11,459</b>	-	<b>16,384</b>
As at 31st March 2016	<b>3,940</b>	<b>8,905</b>	<b>7,042</b>	<b>19,887</b>

### 15 Stock

	31-Mar-16 £	31-Mar-15 £
Christmas cards	221	265
Travelling stars	24	9
T-shirts	122	-
	<b>367</b>	<b>274</b>

### 16 Debtors

	31-Mar-16 £	31-Mar-15 £
Trade debtors	5,291	6,038
Prepayments & accrued income	6,594	5,101
	<b>11,885</b>	<b>11,139</b>



## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

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

	2016	2015
	£	£
Sundry creditors	2,000	2,201
Taxation and social security costs	2,178	2,195
Accrued expenses	8,574	9,635
Short-term compensated absences (holiday pay)	2,132	2,175
Deferred income	29,802	5,666
Pension costs	64	48
	<b>44,750</b>	<b>21,920</b>

### 18 Deferred income

Deferred income comprises session contributions and funding received for service provision from 1st April 2016, and funding for a family liaison manager from 1<sup>st</sup> April 2016 to 1<sup>st</sup> March 2017.

Balance ast at 1st April 2015	5,666
Amount released to income earned from charitable activities	(5,666)
Amount deferrred in year	29,802
<b>Balance as at 31st March 2016</b>	<b>29,802</b>



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## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 19 Analysis of charitable funds

#### Analysis of movement in unrestricted funds

	Balance 01-Apr-15	Incoming resources	Resources expended	Transfers	Funds 31-Mar-16
General fund	63,858	100,231	(162,331)	7,200	8,958
Designated mini bus fund	3,396	3,804	-	(7,200)	-
<b>Total</b>	<b>67,254</b>	<b>104,035</b>	<b>(162,331)</b>	<b>-</b>	<b>8,958</b>

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds
Designated funds	Designated for running costs of minibus

#### Analysis of movement in restricted funds

	Balance 01-Apr-15	Incoming resources	Resources expended	Transfers	Funds 31-Mar-16
Bouncy castle	477	-	(159)	-	318
DJ equipment & projector	1,953	-	(711)	-	1,242
Storage facility	4,925	-	(985)	-	3,940
Minibus	2,000	6,118	(781)	-	7,337
Activity equipment	-	3,272	(516)	-	2,756
Service provision	-	96,556	(96,556)	-	-
Family Liaison	-	2,031	(2,031)	-	-
Colouring book	-	1,473	(1,473)	-	-
<b>Total</b>	<b>9,355</b>	<b>109,450</b>	<b>(103,212)</b>	<b>-</b>	<b>15,593</b>

Name of restricted fund	Description, nature and purposes of the fund
Service provision	To fund the costs of care support and activities
Bouncy castle	To purchase an inflatable bouncy castle
DJ equipment & projector	To purchase light and sound equipment
Storage facility	To purchase a storage facility for equipment
Activity equipment	To purchase activity play equipment
Family Liaison	To employ a Family Liaison Manager
Minibus	To purchase a mini bus
Colouring book	To design and produce a colouring book for the Community Tree colouring café



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## Notes to the Financial Statements for the year ended 31<sup>st</sup> March 2016

### 20 Analysis of net assets between funds

	General fund	Designated fund	Restricted fund	Total
Tangible fixed assets	7,345	-	12,542	19,887
Cash at bank and in hand	8,439	-	28,723	37,162
Other net current assets/(liabilities)	(6,826)	-	(25,672)	(32,498)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>8,958</b>	<b>-</b>	<b>15,593</b>	<b>24,551</b>



## **INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the Trustees/members of BOSP Brighter Opportunities through Supported Play on the accounts for the year ending 31<sup>st</sup> March 2016 set out on pages 12 to 28.

### **Respective responsibilities of Trustees and examiner**

The Charity'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. The Trustees are satisfied 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 governing document or constitution of the Charity for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the Charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) Examine the accounts under section 145 of the Act;
- b) To follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- b) To state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity 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 the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

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 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 obtain written assurances from the Trustees of all material matters.

**The Independent Examiners Report is Continued on the Next Page.**



## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

- 1) Which gives me reasonable cause to believe that in, any material respect, the Trustees requirements:
  - i) to keep accounting records in accordance with section 386 of the Companies Act 2006;
  - ii) and to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of recommended Practice: Accounting and Reporting by Charities have not been met; or
- 2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

C.B Maizi FMAAT FCIE  
Independent Examiners Ltd  
Sovereign Centre  
Poplars, Walberton  
West Sussex  
BN18 0AS

Date: 28<sup>th</sup> September 2016