

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDING  
31ST MARCH 2017**

**BOSP  
BRIGHTER OPPORTUNITIES  
THROUGH SUPPORTED PLAY LTD**

(A Company Limited by Guarantee)



**Brighter Opportunities  
through Supported Play**

**Charity Registration No. 1107392**

**Company Registered in England and Wales No. 5284004**



## Table of contents

Mission statement and Chairman's report	2
Objectives and activities	3
How our services deliver public benefit	4
Achievements and performance	5
Services and support	6 - 8
Outcomes	8
Our volunteers	9
Financial review	10 - 11
Structure, governance and management	11 - 12
Reference and administrative details	12
Trustees' responsibilities in relation to financial statements	13
Summary of financial activities	14
Balance sheet	15 - 16
Notes to the accounts	17 - 24
Independent auditor's report	25



@BOSPCharity



@BOSPEssex

**BOSP Office, Union House, Suite 2c, 117 High Street, Billericay, Essex, CM12 9AH**

**01277 624300 | enquiries@bosp.co.uk | www.bosp.co.uk**

**Registered Charity No. 1107392**



## **BOSP Brighter Opportunities through Supported Play Ltd**

### **Report of the trustees for the year ending 31<sup>st</sup> March 2017**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31<sup>st</sup> March 2017, 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).

### **Mission statement**

BOSP is dedicated to improving the lives of children and young people who have complex disabilities or life-limiting conditions through fully supported social activities, whilst relieving family pressures by providing much needed respite away from the home.

### **Chairman's report**

I would like to thank our very own team of 'BOSP Stars'; the office staff, playworkers, volunteers and trustees for their positivity, hard work and commitment in ensuring the ongoing performance of BOSP over the last year. Faced with changes in legislation which have affected the way parents can access and pay for services, along with the difficulties around ever more complex and sparse grant funding, they have delivered an outstanding level of service and provision to some of the most socially isolated families in Essex, of which I am very proud.

Caring for children and young people with complex disabilities or life-limiting conditions and providing them with fun inclusive activities necessitates the need to employ and train specialist staff. The high costs associated with this have resulted in the reduction of other similar provision locally where providers are reluctant to offer services to those with the highest need, resulting in some of the most marginalised children being disadvantaged further as the availability of suitable clubs and social opportunities are reduced. During 2016/17, we experienced a growth of 21% in families accessing our services. The necessity to diversify our income streams, providing income from a wider variety of sources has never been more important in enabling us to meet this growing need.

In celebration of BOSP's 25<sup>th</sup> anniversary in 2016, I would like to thank our supporters, fundraisers and donors, all of whom have been integral to BOSP's longevity, success and to whom I am extremely grateful for their immense generosity, be that in time-commitment or financial contributions. I would especially like to thank those local organisations that have recognised BOSP's work and have chosen us as their Charity of the Year. This form of sponsorship is essential in helping small charities like BOSP survive and develop in a difficult climate, enabling us to meet the growing needs of the community we serve.

Joe Lane – Chairman



## Objectives and activities

Profound learning disabilities and critical illnesses blight young lives and put great stress on the family unit. Disabled and very ill children face discrimination and substantial barriers to participation in mainstream activities, resulting in the whole family becoming marginalised and vulnerable to depression, family breakdown and social exclusion.

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 and young people 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.

BOSP offers a wide range of regular clubs and activities at weekends, evenings and during school holidays.

A summary of the main objectives of the Charity is: -

- 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*
- b) *the relief of parent, carers and families of children and young people with special needs through the provision of support and respite*

To achieve its objectives, BOSP will:

- Deliver a premium service that combines matched care support with a high playworker to child/young person ratio, that is accessible and affordable to families
- Ensure that children, young people and their families are at the centre of our services
- Ensure that the Charity meets the needs of its service users
- Ensure that a highly skilled staff team are enabled to work productively and securely within a healthy, supportive and professional environment
- Maximise opportunities for collaboration, partnership and joint working with other initiatives in the area
- Provide safe and appropriately risk assessed services
- Ensure that our services are provided to families based on need, fairness and that our commitment to diversity is evident
- Ensure that the consultation, planning, delivery and evaluation of services are maintained effectively and efficiently to enable continuous improvement.
- Ensure that the Charity can adapt to changing circumstances
- Make certain our fundraising strategy continues to access a variety of funding streams, thereby ensuring the Charity's sustainability and longevity



## How our services deliver public benefit

In reviewing BOSP’s aims and objectives and the planning of future activities, the trustees have complied with the duty in section 17 of the Charities Act 2011, and 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 2011, and are undertaken to further BOSP’s charitable purposes for the public benefit. This Annual Report details BOSP’s achievement and performance and outlines the activities undertaken and how these activities have benefited the people it was set up to help.



The Charity relies upon grants, donations and income from fees to cover operating costs. Our fee structure reflects that affordability and access to our services is extremely important our families and us. Should BOSP deem a family to be in crisis, we will endeavour to meet any requests for service.

The Charity relies upon grants, donations and income from fees to cover operating costs. Our fee structure reflects that affordability and access to our services is extremely important our families and us. Should BOSP deem a family to be in crisis, we will endeavour to meet any requests for service.

Although an Essex based Charity, BOSP’s services are available to families who reside in neighbouring counties and the East London Boroughs.

### BOSP’s beneficiaries

The children and young people who attend BOSP have complex disabilities; many having more than one condition. The table below summarises the conditions that our beneficiaries are diagnosed with:

<b>ADHD</b>	<b>Anxiety</b>
<b>Asperger’s Syndrome</b>	<b>Autism</b>
<b>Cerebral Palsy</b>	<b>Chromosome Deletion</b>
<b>Corpus Callosum</b>	<b>Cri du Chat Syndrome</b>
<b>Diabetes (insipidus)</b>	<b>Downs Syndrome</b>
<b>Dyspraxia</b>	<b>Epilepsy</b>
<b>Fragile X Syndrome</b>	<b>Fucosidosis</b>
<b>Gastrostomy feeding</b>	<b>Global Developmental Delay</b>
<b>Hemiplegia</b>	<b>Holoprosencephaly</b>
<b>Hypermobility Syndrome</b>	<b>Hypotonia</b>
<b>Impulsivity</b>	<b>Lissencephaly</b>
<b>Microcephaly</b>	<b>Mutation in EEF1A2 gene</b>
<b>Nystagmus</b>	<b>Sensory Processing Disorder</b>
<b>Sleep Disorder</b>	<b>Speech &amp; Language Delay</b>
<b>Tetrasomy 18p</b>	<b>West Syndrome</b>



## Achievements and performance

Following an inspection by Ofsted in 2013, BOSP was rated an Outstanding Early Years Provider.

During 2016/17, BOSP continued to deliver high quality services and further developed the range of activities offered, to ensure they were relevant and appropriate, with choice to suit all ages and levels of ability. Where needed, a one-to-one playworker supported the individual to ensure each beneficiary gained maximum benefit and stimulation from the activities on offer.



**111 children  
& young  
people  
supported by  
BOSP in  
2016/17**



**1,717 places  
for children &  
young people  
delivered by  
BOSP in  
2016/17**

In an effort to become more digitally aware, during 2016/17, BOSP obtained funding to upgrade our out-dated IT and back-up systems, along with the development of a new website that is more accessible and easier to navigate.

Our partnership working has grown and many events during the year were delivered jointly with a range of other third sector organisations and businesses, with the aim of improving awareness, well-being and community engagement of local residents.

BOSP's fundraising strategy has been developed to sustain and increase our income in order to re-build reserves following the impact of the austerity measures felt by many charities in recent years.



**361 other  
family  
members  
supported by  
BOSP in  
2016/17**



## Services and support

The following nine clubs and support services were provided by BOSP in the year ending 31<sup>st</sup> March 2017:

### Saturday Club

BOSP's Saturday Club is run out of the Pioneer School in Basildon. The fantastic facilities allowed us to provide the children and young people with the consistency, which so many thrive on. The children and young people had the opportunity to go swimming in the hydrotherapy pool where our trained lifeguards, for the disabled, ensured that the environment caters for the individual, with music and lighting. There are interactive soft play rooms, a sensory garden, an adventure playground and an opportunity to try cooking, arts and crafts and messy play. BOSP also hired qualified outside specialists to provide sports coaching and music therapy.



### Let's Go

'Let's Go' (11 years+) clubs enabled young people to meet and socialise in the community.

The staff who work alongside the young people are regarded more as peers than carers which helps to foster the young people's social and communication skills, allowing them to practise life skills, such as handling money, decision making or road safety. Events included restaurant meals, bowling, cinema, Drop-Zone, Climbing Wall and Brentwood Ski Slope visits.

### Holiday Club

The school holidays can be a period of high stress for our families, due to the change in the child or young person's routine and lack of social opportunities to mix with peers. BOSP's Holiday Clubs provide a variety of social opportunities to provide our children and young people with the consistency they need. The Pioneer School was our base for most of our Holiday Clubs, providing a wide range of stimulating activities. In addition to core activities such as hydrotherapy, sensory activities and adventure playgrounds, experts were brought in from different fields to deliver diverse and exciting activities, including music therapy, emergency services, magic shows and animal therapy. Outings have included visits to Tropical Wings Zoo, Southend-on-Sea, Old Macdonald's Farm and The Hub at Hadleigh Country Park.





### Whizzy Woodland Away Days

Our woodland scheme takes place during the summer, Christmas and Easter Holidays at the Thriftwood Scout Camp in Brentwood. This club gave children the opportunity to experience inclusive outdoor activities, something many of our children rarely have the opportunity to try. Exciting activities included abseiling, zip wires, archery, rafting and kayaking and thereby increasing their self-esteem and challenging the perception they had of themselves. With different activities each day, the children and young people gained in confidence and learnt new skills in a natural environment, while having lots of fun.



### Chill Zone

Chill Zone is our 'Out & About' club for young people aged 18+, aimed at promoting independence through decision making, social skills and travel training on public transport. Activities included Adventure Island, medieval festivals, Foot Golf, theatre, night clubbing and meals out in restaurants.

The young people were actively involved in deciding which activities they would like to participate in and BOSP endeavoured to incorporate these into its planning.

### Additional clubs

In addition to our core services, we delivered further projects to meet the needs of our families, including BIG BOSP, a Youth Club and Come & Swim.

Aimed at young people aged 11+, BIG BOSP and the Youth Club enabled young people to meet and socialise with their friends in a relaxed atmosphere. The staff that work alongside the young people were regarded more as peers than carers, which helps to foster the young people's social and communication skills. The range of activities offered included snooker, karaoke, computers, cooking, craft and quizzes. The young people were encouraged to develop their independence and communication skills by choosing and ordering food and snacks to prepare and share together.

Come & Swim enabled parents to bring their child to a hydrotherapy session on a Saturday afternoon and during the school holidays whilst providing the opportunity to discuss concerns around transition with our Family Liaison Manager and other families.





### Family support & liaison

Our family support and liaison service offers one-to-one support and facilitation of a peer support group at our Come & Swim sessions, to families transitioning from child to adult services; giving family members the opportunity to talk through their concerns and difficulties, respite and education signposting, as well as help to prepare for re-assessment around their Education, Health & Care Plan.



### Outcomes

Through the delivery of BOSP's structured and fully supported activity sessions, we have:

- Reduced social isolation as the children and young people mixed with peers and Support Workers away from the home
- Improved confidence and self-esteem as the children and young people learnt new skills and tried new activities
- Improved communication and independence as the children begin to make requests and decisions for themselves
- Increased emotional resilience and mental well-being in parents as they accessed vital respite, enabling them to continue their caring role

Our annual family survey for 2016/17 confirmed our own findings from our robust internal monitoring regarding the impact our services has on the families we support.

As a result of coming to BOSP:

- 94% of families thought their child or young person had increased self-esteem and confidence
- 97% felt their child or young person was less socially isolated
- 100% of families felt their child or young person had learnt a new skill
- 100% of families said their child enjoyed their time at BOSP and had fun

### Family testimonials

*"Both our children adore all of the clubs they attend and are always so excited when they see the BOSP picture go up on their schedules. For my husband and me, it is the only break we have. We are so grateful for BOSP respite and the lifeline they provide our family with. Thank you all!"*

*"He gets to be a young man and take part in activities like his peers and have a social life. We are so happy knowing he is having fun in a safe environment with people who he likes and thinks of as his mates, not his carers"*

*"He has learnt to deal with money and pay for lunches on days out"*

*"We cannot tell you how much of a difference it makes to our family. We only wish there was more availability. It gives us a break, allows us to spend some quality time with his sibling. Our son really enjoys his time at BOSP which he tells us and the staff there, all of the time. He is so much more confident at the end of a BOSP day. At times, the regular Saturday Club has helped us stay together as a family"*



## Our volunteers

BOSP is very involved in the community and relies on voluntary help. Over 20 volunteers assisted 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 also 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 MAAT 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 BOSP Statement of Financial Activities shows a net surplus for the year ending 31<sup>st</sup> March 2017 of £20,678 and our total reserves stand at £45,229, with unrestricted reserves totalling £35,028.

Compared with the 2015/16 financial year, our expenditure on services increased by 6.9% and income increased by 31.5%.

The successful delivery of our services is dependent upon financial support received from a wide range of funding sources, including charitable trusts, businesses and community fundraising. In the current economic climate, it is difficult to predict the level of support we will receive. Actual income and expenditure are reviewed against budgets at each trustee meeting to ensure the Charity's long-term financial stability is sustainable.

BOSP successfully applied for grant funding through Essex County Council's Lead Providers; 4 Children and Action for Children. This accounted for 31% of our incoming resources and we are most grateful to them for their support. Additionally, during the year we received financial support from; Baily Thomas Charitable Fund, Billericay Round Table, Maypole House Charitable Fund, Rotary Club of Billericay Mayflower, BBC Children in Need, Lloyds Bank Foundation, The Edith Murphy Foundation, Peter Harris Foundation, The Boshier Hinton Foundation, Mrs Smith and Mount Trust, The Lions Club of Billericay, The David Solomon Trust, Axis Foundation, St James's Place Charitable Foundation, The Persimmon Charitable Foundation, Souter Charitable Trust, Pears Foundation, Charles S French Charitable Trust, The DJH Currie Memorial Trust, The Sir Jules Thorn Charitable Trust, Comic Relief Local Communities and Local Sustainability Fund.

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

### **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, which will allow the Charity to sustain optimal levels of service delivery and meet financial commitments when due. 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 held free reserves of £35,028 at 31<sup>st</sup> March 2017.

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 existing level of free reserves and the current economic climate has been taken into consideration within BOSP's planning processes and financial projections, and the trustees are targeting a further small increase to reserves in 2017/18.

### **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 strategies in place to address this with the aim of becoming a stronger and more resilient organisation with broader service provision.

These plans include developing our brand awareness, identifying additional funding bodies to secure multi-year funding and the introduction of additional services and clubs to meet the growing demand for support.

## **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 its directors, of which there are currently four members. The liability of individual 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 Chairman 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 receive remuneration or other financial benefit 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. In the current year there are no related party transactions to be reported.



BOSP has no subsidiaries or connected charities but works in partnership with other organisations concerned with the welfare of children and young people with disabilities or life-limiting conditions, and their families.

### **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 inflation.

### **Risk management**

The trustees have assessed the major operational and business risks, which the Charity faces and confirm that they have established systems to mitigate the significant risks. These systems include regular income, expenditure and cash flow reviews, ensuring accreditation is up to date, having policies and procedures in place and regular training for staff working in operational areas.

## **Reference and administrative details**

<b>Registered name</b>	BOSP Brighter Opportunities through Supported Play Ltd
<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 MAAT 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 2017 are as follows:

Joseph Lane - Chairman (appointed 29/04/2016)  
Andrew Fry - Treasurer (appointed 7/06/2016))  
Daphne Horton  
Peter Davies (appointed 30/06/2016)  
Peter Bowditch (appointed 26/04/2016; resigned 25/04/2017)  
Adam Compton-Edwards (resigned 13/09/2016)  
Hilary Martin (resigned 13/09/2016)  
Heather Stuart (resigned 13/09/2016)



## Trustees' responsibilities in relation to the financial statements:

The Charity trustees (who are also the directors of BOSP Brighter 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 2017 and confirm I have made available all the information necessary for its preparation.

Approved by the trustees on 23<sup>rd</sup> November 2017

Signed on behalf of the trustees:  ..... Joe Lane (Chairman)



## BOSP Brighter Opportunities through Supported Play

### Statement of Financial Activities For the year ending 31<sup>st</sup> March 2017

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Total Funds 2016 £
<b>Income from:</b>					
Donations and legacies	3	40,304	21,376	61,680	44,666
Charitable activities	4	68,421	159,263	227,684	159,533
Other trading activities	5	14,027	1,046	15,073	9,256
Investments	6	35	-	35	31
<b>Total income</b>		<b>122,787</b>	<b>181,685</b>	<b>304,472</b>	<b>213,486</b>
<b>Expenditure on:</b>					
Raising funds	7	44,821	1,046	45,867	44,927
Charitable activities	8	51,896	186,031	237,927	220,617
<b>Total expenditure</b>		<b>96,717</b>	<b>187,077</b>	<b>283,794</b>	<b>265,544</b>
<b>Net income/(expenditure)</b>		<b>26,070</b>	<b>(5,392)</b>	<b>20,678</b>	<b>(52,058)</b>
<b>Net movement in funds</b>		<b>26,070</b>	<b>(5,392)</b>	<b>20,678</b>	<b>(52,058)</b>
<b>Reconciliation of funds</b>	21				
Total funds brought forward		8,958	15,593	24,551	76,609
<b>Total funds carried forward</b>		<b>35,028</b>	<b>10,201</b>	<b>45,229</b>	<b>24,551</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



**BOSP Brighter Opportunities through Supported Play**  
**Balance Sheet**  
**As at 31<sup>st</sup> March 2017**

	Note	31-Mar-17 Total £	31-Mar-16 Total £
<b>Fixed assets</b>			
Tangible assets	14	20,927	19,887
<b>Total fixed assets</b>		<b>20,927</b>	<b>19,887</b>
<b>Current assets</b>			
Stock	15	374	367
Debtors & prepayments	16	13,263	11,885
Cash at bank and in hand	17	132,651	37,163
<b>Total current assets</b>		<b>146,288</b>	<b>49,415</b>
<b>Liabilities</b>			
Creditors falling due within one year	18	(121,986)	(44,751)
<b>Net current assets</b>		<b>24,302</b>	<b>4,664</b>
<b>Total assets less current liabilities</b>		<b>45,229</b>	<b>24,551</b>
<b>Net assets</b>		<b>45,229</b>	<b>24,551</b>
<b>The funds of the charity:</b>			
Restricted funds	21	10,201	15,593
Unrestricted funds		35,028	8,958
<b>Total charity funds</b>		<b>45,229</b>	<b>24,551</b>



### Directors' responsibilities:

For the year ending 31<sup>st</sup> March 2017, 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.

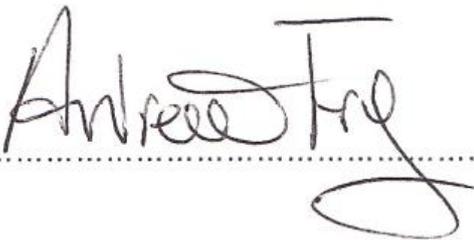
The directors acknowledge their responsibility for ensuring that the Company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and if 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 the accounts for 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 23<sup>rd</sup> November 2017 and signed on their behalf by:

  
.....

Joe Lane (Chairman)

  
.....

Andrew Fry (Treasurer)



## Notes to the accounts

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

The trustees consider that there are no material uncertainties about the Company's ability to continue operating for the next 12 months and on that basis the Charity is a going concern.

#### c) 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 to the grants have been met, it is probable the income will be received, and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either; the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 19).

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

#### d) 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 the services or facilities equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

**e) 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.

**f) 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 used for particular areas of BOSP's work or for specific projects being undertaken by BOSP.

**g) 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.

**h) 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 basis on which support costs have been allocated are set out in note 8.

**i) 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 facility	10%
Sensory toys and equipment	33.33%
IT hardware / equipment	20%
Vehicles	10%



**j) 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.

**k) 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.

**l) Cash at bank and in hand**

Cash at bank and in hand balances were as follows: unrestricted funds £53,037 (2016: £8,440), restricted income funds £79,614 (2016: £28,723).

**m) 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.

**n) Pensions**

BOSP operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity. Contributions payable for the year are charged in the Statement of Financial Activities

**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.

**3 Income from donations and legacies**

	<b>2017</b>	<b>2016</b>
General donations	33,074	12,703
Grants	21,376	28,427
Legacies	5,000	-
Gift aid	1,030	2,266
Gifts in kind	1,200	1,270
<b>Total donations and legacies</b>	<b>61,680</b>	<b>44,666</b>

Income from donations, grants and legacies was £61,680 (2016: £44,666) of which £40,304 was unrestricted (2016: £16,239) and £21,376 was restricted (2016: £28,427).

The value of goods donated to the Charity is estimated at £1,200 (2016: £1,270). 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

	2017	2016
Session contributions	68,421	78,509
Grants and contracts	159,263	81,024
<b>Total income from charitable activities</b>	<b>227,684</b>	<b>159,533</b>

#### 5 Income from other trading activities

	2017	2016
Fundraising events	13,330	8,741
Merchandise	157	132
Staff t-shirts & DBS checks	540	383
Grants	1,046	-
<b>Total income from other trading activities</b>	<b>15,073</b>	<b>9,256</b>

#### 6 Investment income

Investment income of £35 arises from money held in interest bearing deposit accounts.

#### 7 Resources expended

	Direct costs	Allocated support costs	Total 2017	Total 2016
<i>Costs of raising funds:</i>				
Generating donations & voluntary income	31,751	8,036	39,787	42,086
Costs of goods sold	190	-	190	366
Fundraising events	5,890	-	5,890	2,475
<i>Expenditure on charitable activities:</i>				
Services for children & young adults	148,624	56,254	204,878	216,949
Family support & liaison service	24,282	8,767	33,049	3,668
<b>Total expenditure</b>	<b>210,737</b>	<b>73,057</b>	<b>283,794</b>	<b>265,544</b>

#### 8 Support costs allocated

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 undertaken, and costs of raising funds in the year (see note 7). Refer to the table on the following page for the basis of apportionment and the analysis of support and governance costs.



	<b>Support</b>	<b>Governance</b>	<b>Total 2017</b>	<b>Total 2016</b>
Information technology	1,518	-	1,518	2,707
General office	25,560	-	25,560	22,273
Independent examination	-	955	955	920
Legal and other professional fees	-	4,067	4,067	2,484
Salaries, wages and related costs	40,819	-	40,819	46,911
Trustee and other business meetings	-	138	138	65
<b>Total support &amp; governance costs</b>	<b>67,897</b>	<b>5,160</b>	<b>73,057</b>	<b>75,360</b>

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

This is stated after charging:

	<b>2017</b>	<b>2016</b>
Depreciation	4,546	3,747
Bank charges	323	497
Independent examination	955	920
	<b>5,824</b>	<b>5,164</b>

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

	<b>2017</b>	<b>2016</b>
Salaries and wages	192,143	195,768
Social security costs	8,211	10,687
Pension costs	470	705
	<b>200,824</b>	<b>207,160</b>
Staff restructuring	-	5,897
	<b>200,824</b>	<b>213,057</b>
Staff restructuring costs comprise:		
Termination (including severance) payments	-	5,897
	-	<b>5,897</b>

The key management personnel comprise 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 £86,931.

No employees had employee benefits in excess of £60,000 (2016: 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 (2016: nil) neither were they reimbursed expenses during the year (2016: nil). No Charity trustee received payment for professional or other services supplied to the Charity (2016: nil).



## 11 Staff numbers

	2017	2016
Administration and support	2	2
Fundraising	2	1
Charitable activities	44	47
	<b>48</b>	<b>50</b>

## 12 Related party transactions

There were no related party transactions during the year ending 31<sup>st</sup> March 2017.

	2017	2016
Wages payment to a connected person	-	73
	<b>-</b>	<b>73</b>

## 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.

## 14 Tangible fixed assets

	Land & Buildings	Equipment	Vehicles	Total
<b>Cost:</b>				
As at 1st April 2016	9,850	14,172	7,250	31,272
Additions	-	5,586	-	5,586
As at 31st March 2017	<b>9,850</b>	<b>19,758</b>	<b>7,250</b>	<b>36,858</b>
<b>Depreciation:</b>				
As at 1st April 2016	5,910	5,267	208	11,385
Charge for the year	985	2,936	625	4,546
As at 31st March 2017	<b>6,895</b>	<b>8,203</b>	<b>833</b>	<b>15,931</b>
<b>Net Book Value:</b>				
As at 31st March 2016	<b>3,940</b>	<b>8,905</b>	<b>7,042</b>	<b>19,887</b>
As at 31st March 2017	<b>2,955</b>	<b>11,555</b>	<b>6,417</b>	<b>20,927</b>

## 15 Stock

	31-Mar-17	31-Mar-16
Christmas cards	135	221
Travelling stars	34	24
T-shirts	205	122
	<b>374</b>	<b>367</b>



## 16 Debtors

	<b>31-Mar-17</b>	<b>31-Mar-16</b>
Trade debtors	6,764	5,291
Prepayments & accrued income	6,499	6,594
	<b>13,263</b>	<b>11,885</b>

## 17 Cash at bank and in hand

	<b>31-Mar-17</b>	<b>31-Mar-16</b>
Current account	4,834	7,499
Reserve account	123,371	29,601
Cash in hand	93	63
Undeposited funds	4,353	-
	<b>132,651</b>	<b>37,163</b>

## 18 Creditors: amounts falling due within one year

	<b>31-Mar-17</b>	<b>31-Mar-16</b>
Sundry creditors	2,521	2,000
Taxation and social security costs	2,881	2,178
Accrued expenses	2,303	8,575
Short-term compensated absences (holiday pay)	1,279	2,132
Deferred income	113,000	29,802
Pension costs	2	64
	<b>121,986</b>	<b>44,751</b>

## 19 Contingent assets

As at 31 March 2017, the Charity had not been notified of any legacies for which the criteria for income recognition have not been met.

## 20 Deferred income

Deferred income comprises session contributions and funding received for service provision, service development and a Family Liaison Manager from 1<sup>st</sup> April 2017.

	<b>31-Mar-17</b>	<b>31-Mar-16</b>
Balance as at 1st April 2016	29,802	5,666
Amount released in the year	(172,508)	(5,666)
Amount deferred in the year	255,706	29,802
<b>Balance as at 31st March 2017</b>	<b>113,000</b>	<b>29,802</b>



## 21 Analysis of charitable funds

### *Movement in unrestricted funds*

	<b>Funds 01-Apr-16</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Funds 31-Mar-17</b>
General fund	8,958	122,787	(96,718)	-	35,028
<b>Total</b>	<b>8,958</b>	<b>122,787</b>	<b>(96,718)</b>	<b>-</b>	<b>35,028</b>

### *Movement in restricted funds*

	<b>Funds 01-Apr-16</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Funds 31-Mar-17</b>
Services for children & young people	-	135,088	(135,088)	-	-
Family support and liaison service	-	21,081	(21,081)	-	-
Fundraising and development	-	1,046	(1,046)	-	-
Equipment and toys	15,593	4,812	(10,204)	-	10,201
Local Sustainability Fund	-	19,658	(19,658)	-	-
<b>Total</b>	<b>15,593</b>	<b>181,685</b>	<b>(187,077)</b>	<b>-</b>	<b>10,201</b>

## 22 Analysis of net assets between funds

	<b>General fund</b>	<b>Restricted fund</b>	<b>Total funds 31-Mar-17</b>	<b>Total funds 31-Mar-16</b>
Tangible fixed assets	10,726	10,201	20,927	19,887
Cash at bank and in hand	53,037	79,614	132,651	37,162
Other net current assets/(liabilities)	(28,735)	(79,614)	(108,349)	(32,498)
Creditors of more than one year	-	-	-	-
<b>Total</b>	<b>35,028</b>	<b>10,201</b>	<b>45,229</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 ended 31st March 2017 set out on pages 14 to 24.

### 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;
- c) 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.

### 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:

· to keep accounting records in accordance with section 386 of the Companies Act 2006; 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  
Yapton Lane  
Walberton  
West Sussex  
BN18 0AS



Date: 5th December 2017