

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDING
31ST MARCH 2018**

**BOSP
BRIGHTER OPPORTUNITIES
THROUGH SUPPORTED PLAY**

(A Company Limited by Guarantee)



BOSP

*Brighter Opportunities
through Supported Play*

Charity Registration No. 1107392

Company Registered in England and Wales No. 5284004



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Registered Charity No. 1107392



BOSP Brighter Opportunities through Supported Play

Report of the trustees for the year ending 31st March 2018

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31st March 2018, 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 1st 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

In this our 26th year, as with other charities, BOSP has been operating in a very tough environment, to deliver effective and sustainable solutions, yet being faced with ever increasing changes in legislation, data protection, safeguarding, HR recruitment, risk assessing and training, which are essential if we are to be accountable. All of which puts small charities such as BOSP under further pressure.

In light of these circumstances, I am exceptionally proud that we have continued to maintain the high-quality within our clubs that BOSP is renowned for.

We have endeavoured to diversify our income streams, seeking additional support from within the community and businesses alike. We have worked hard to build our reserves to a more sustainable level, following the austerity measures felt by many charities and are looking forward to developing our services further in 2018/19, which will enable us to help meet the growing needs of the community we serve.

I would like to give my heartfelt thanks to our supporters and donors, and to take this opportunity to thank our committed and passionate team of office staff, playworkers and volunteers, who continually go the extra mile to make what we do possible, along with my fellow trustees who have been magnificent in their support of both the charity and me over the last year.

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 parents, 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 for 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 Council for Disabled Children's 2017 report saw the first analysis in 10 years of children and young people with complex needs, complex forms of autism, or life-limiting conditions, and estimates that numbers have increased dramatically by over 50% since 2004. This national trend is reflected in BOSP's annual report, in that we have seen a noticeable upturn in the number of children and young people with increasingly complex needs coming into the service. Many children and young people who attend BOSP have complex disabilities; having more than one condition. The table below summarises the conditions that our beneficiaries are diagnosed with:

ADHD	Dyspraxia	Microcephaly
Angelman Syndrome	Epilepsy	Mutation in EEF1A2 gene
Anxiety	Fragile X Syndrome	Nystagmus
Asperger's Syndrome	Fucosidosis	Sensory Processing Disorder
Autism	Gastrostomy Feeding	Sleep Disorder
Cerebral Palsy	Global Developmental Delay	Speech and Language Delay
Chromosome Deletion	Hemiplegia	Tetrasomy 18p
Corpus Callosum	Holoprosencephaly	West Syndrome
Cri du Chat Syndrome	Hypermobility Syndrome	
Diabetes (insipidus)	Hypotonia	
Double Incontinence	Impulsivity	
Downs Syndrome	Lissencephaly	



Achievements and performance

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

During 2017/18, 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.



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.





Services and support

The following nine clubs and support services were provided by BOSP in the year ending 31st March 2018:

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 Connect

'Let's Connect' clubs enabled young people to meet and socialise in the community.

The playworkers 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. Activities included restaurant meals, bowling, cinema, farm visits, roller-blading, climbing wall, King George's playing field, 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, Sealife Centre, Old Macdonald's Farm, Barleylands and The Hub at Hadleigh Country Park.





Whizzy Woodland Away Days

Our woodland scheme takes place during school holidays at the Thriftwood Scout Camp in Brentwood. This club gave children and young people the opportunity to experience inclusive outdoor activities, something many of our children and young people rarely have the opportunity to try. Exciting activities included abseiling, zip wires, archery, rafting and kayaking, 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 Foot Golf, Trailnet, go-karting, theatre trips, 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 BOSP Bounce, Swim Club and Come & Swim.

BOSP Bounce is our trampoline club for children and young people aged 8+, aimed at having fun with friends whilst increasing confidence, fitness and muscle strength. Families were required to stay on site for these sessions, which provided opportunities for them to meet and socialise with other BOSP families.

Our evening Swim Club enabled children and young people aged 13+, to experience swimming in a hydrotherapy pool with their peers.

Our Come & Swim sessions enabled families 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 Worker 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 sign-posting, 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 playworkers 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 and young people 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

In addition to Playworker observation records, photographs and feedback from the children and young people, our annual Family Survey for 2017/18 provided us with further evidence of the positive impact our services have on the families we support.

As a result of coming to BOSP:

- 97% of families said that one of the most important things they liked about BOSP is that they felt their child was safe and well-cared for
- 97% of families said their child has fun at BOSP
- 94% of families felt the respite away from home provided a long enough, meaningful break, so they could catch up on much needed sleep, jobs or time with other siblings.



Family Testimonials

"The relief when you drive out of the gates and then for first time you feel that she is part of something fun and safe, so you can allow yourself to enjoy a day with your other children"

"We rely on BOSP so much in the holidays. I'm a mum of 2 autistic children and my husband works, I can't take them out alone so BOSP is a winner all round for us; they are safe and have lots of fun – perfect"





Family Testimonials continued

"He is definitely happier attending a group activity with peers. He's accepted and valued at BOSP"

"BOSP has terrific structure, not just a wild day. These clubs are vital for our survival. If it went, I don't know how I would cope"

"His confidence and communication have definitely improved since attending BOSP"

Our volunteers

BOSP is very involved in the community and relies on voluntary help. Over 29 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 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 BOSP Statement of Financial Activities shows a net surplus for the year ending 31st March 2018 of £41,310 and our total reserves stand at £86,539 with unrestricted reserves totalling £86,539.

Compared with the 2016/17 financial year, our expenditure on services increased by 8% and income increased by 14%.

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; Action for Children. This accounted for 26% 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, The Peter Harris Foundation, The Boshier Hinton Foundation, Mrs Smith and Mount Trust, The Lions Club of Billericay, People's Postcode Trust, Essex Community Foundation, St James's Place Charitable Foundation, Gregg's Foundation (South East), The Hedley Foundation, True Colours, Morrisons, The Childwick Trust, The D'oye Carte Charitable Trust, Ford Britain Trust, The Fence Club, The Trusthouse Charitable Foundation, The Woodward Charitable Trust, Ashworth Charitable Trust, The Alchemy Foundation, RS Brownless Charitable Trust, The James Wise Charitable Trust, Santander Foundation, Wickford Inner Wheel, The Orr Mackintosh Foundation, 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 other 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 services.

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 believe that this reserve level should be no less than three months of the Charity's general running costs where possible. At 31st March 2018, BOSP held free reserves of £86,539, which approximates to 3.4 months general running costs.

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.



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 2018/19.

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 11th 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.



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 31st March 2018 and confirm I have made available all the information necessary for its preparation.

Approved by the Directors on 27-11-2018

Signed on Behalf of the Directors


Joseph Lane (Chairman)



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

Registered name	BOSP Brighter Opportunities through Supported Play Ltd
Charity number	1107392
Company number	5284004
Registered office	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 31st March 2018 are as follows:

Joseph Lane - Chairman
Andrew Fry - Treasurer
Daphne Horton
Peter Davies
Peter Bowditch (resigned 25th April 2017)



BOSP Brighter Opportunities through Supported Play

Statement of Financial Activities For the year ending 31st March 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Income from:					
Donations and legacies	3	32,984	20,164	53,148	61,680
Charitable activities	4	57,213	232,681	289,894	227,684
Other trading activities	5	5,585	-	5,585	15,073
Investments	6	70	-	70	35
Total income		95,852	252,845	348,697	304,472
Expenditure on:					
Raising funds	7	43,006	7,810	50,815	45,867
Charitable activities	8	8,900	247,671	256,572	237,927
Total expenditure		51,906	255,481	307,387	283,794
Net income/(expenditure)	9	43,946	(2,636)	41,310	20,678
Transfer between funds		(7,565)	7,565	-	-
Net movement in funds		51,511	(10,201)	41,310	20,678
Reconciliation of funds	21				
Total funds brought forward		35,028	10,201	45,229	24,551
Total funds carried forward		86,539	-	86,539	45,229

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 31st March 2018

	Note	31-Mar-18 Total £	31-Mar-17 Total £
Fixed Assets			
Tangible Assets	14	12,483	20,927
Total Fixed Assets		<u>12,483</u>	<u>20,927</u>
Current Assets			
Stock	15	341	374
Debtors & Prepayments	16	23,151	13,263
Cash at bank and in hand	17	151,213	132,651
Total Current Assets		<u>174,705</u>	<u>146,288</u>
Liabilities			
Creditors falling due within one year	18	(100,649)	(121,986)
Net current assets		<u>74,056</u>	<u>24,302</u>
Total assets less current liabilities		<u>86,539</u>	<u>45,229</u>
Net assets		<u>86,539</u>	<u>45,229</u>
The funds of the charity:	21		
Restricted funds		-	10,201
Unrestricted funds		86,539	35,028
Total Charity Funds		<u>86,539</u>	<u>45,229</u>



Directors' responsibilities:

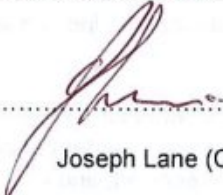
For the year ending 31st March 2018, the Company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 27-11-2018

Signed on Behalf of the Directors 
Joseph Lane (Chairman)



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:

Asset category	Annual rate
Storage facility	10%
Sensory toys and equipment	33.33%
IT hardware and equipment	33.33%
Vehicles	20%

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 £69,824 (2017: £53,037), restricted income funds £81,389 (2017: £76,614).

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

	2018	2017
General donations	30,486	33,074
Grants	20,164	21,376
Legacies and gifts in memory	-	5,000
Gift aid	995	1,030
Gifts in kind	1,503	1,200
Total donations and legacies	53,148	61,680

Income from donations, grants and legacies was £53,148 (2017: £61,680) of which £32,984 was unrestricted (2017: £40,304) and £20,164 was restricted (2017: £21,376). The value of goods donated to the Charity is estimated at £1,503 (2017: £1,200). The estimated value of these goods is recognised within incoming resources as a donation, and an equivalent charge included within expenditure. 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

	2018	2017
Session contributions	57,213	68,421
Grants and contracts	232,681	159,263
Total income from charitable activities	289,894	227,684



5 Income from other trading activities

	2018	2017
Fundraising events	4,707	13,330
Merchandise	88	157
Staff t-shirts & DBS checks	790	540
Grants	-	1,046
Total income from other trading activities	5,585	15,073

6 Investment income

Investment income of £70 arises from money held in interest bearing deposit accounts.

7 Resources expended

	Direct costs	Allocated support costs	Total 2018	Total 2017
<i>Costs of raising funds:</i>				
Generating donations & voluntary income	37,991	10,841	48,832	39,787
Costs of goods sold	300	-	300	190
Fundraising events	1,683	-	1,683	5,890
<i>Expenditure on charitable activities:</i>				
Services for children and young people	163,123	69,173	232,296	204,878
Family support & liaison service	16,867	7,409	24,276	33,049
Total resources expended	219,964	87,423	307,837	283,794

8 Support costs allocated

BOSP identifies the cost of its support functions. It then identifies those costs that 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).

	Support	Governance	Total 2018	Total 2017
Information technology	1,669	-	1,669	1,518
General office	29,721	-	29,721	25,560
Independent examination	-	955	955	955
Legal and other professional fees	-	4,073	4,073	4,067
Salaries, wages and related costs	50,892	-	50,892	40,819
Trustee and other business meetings	-	113	113	138
Total support costs allocated	82,282	5,141	87,423	73,057



9 Net income/(expenditure) for the year

	2018	2017
Depreciation	5,026	4,546
Impairment	3,933	-
Bank charges	307	323
Independent examination	955	955
	10,221	5,824

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

	2018	2017
Salaries and wages	220,173	192,143
Social security costs	13,582	8,211
Pension costs	923	470
	234,678	200,824

The key management personnel comprise the trustees, Charity Manager, Fundraising and Development Officer, Office Manager, Financial Controller and Care Co-ordinator. The total employee benefits of the key management personnel were £113,805 (2017: £86,931).

No employees had employee benefits in excess of £60,000 (2017: 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 (2017: nil) neither were they reimbursed expenses during the year (2017: nil). No Charity trustee received payment for professional or other services supplied to the Charity (2017: nil).

11 Staff numbers

	2018	2017
Admin and support	2	2
Fundraising	2	2
Charitable activities	48	44
	52	48

12 Related party transactions

There were no related party transactions during the year ending 31st March 2018 (2017: £0).

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
Cost:				
As at 1st April 2017	9,850	19,758	7,250	36,858
Additions	-	515	-	515
As at 31st March 2018	<u>9,850</u>	<u>20,273</u>	<u>7,250</u>	<u>37,373</u>
Depreciation:				
As at 1st April 2017	6,895	8,203	833	15,931
Charge for the year	985	5,891	2,083	8,959
As at 31st March 2018	<u>7,880</u>	<u>14,094</u>	<u>2,916</u>	<u>24,890</u>
Net Book Value:				
As at 31st March 2017	<u>2,955</u>	<u>11,555</u>	<u>6,417</u>	<u>20,927</u>
As at 31st March 2018	<u>1,970</u>	<u>6,179</u>	<u>4,334</u>	<u>12,483</u>

15 Stock

	31-Mar-18	31-Mar-17
Christmas cards	17	135
Travelling stars	54	34
T-shirts	270	205
	<u>341</u>	<u>374</u>

16 Debtors

	31-Mar-18	31-Mar-17
Trade debtors	8,537	6,764
Prepayments & accrued income	14,614	6,499
	<u>23,151</u>	<u>13,263</u>

17 Cash at bank and in hand

	31-Mar-18	31-Mar-17
Current account	21,078	4,834
Reserve account	129,594	123,371
Cash in hand	540	4,446
	<u>151,212</u>	<u>132,651</u>

18 Creditors: amounts falling due within one year

	31-Mar-18	31-Mar-17
Sundry creditors	8,243	2,521
Taxation and social security costs	2,927	2,881
Accrued expenses	6,046	2,303
Short-term compensated absences (holiday pay)	1,963	1,279
Deferred income	81,389	113,000
Pension costs	81	2
	<u>100,649</u>	<u>121,986</u>



19 Contingent assets

As at 31 March 2018, 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 Worker and Activity Administrator from 1st April 2018.

	31-Mar-18	31-Mar-17
Balance as at 1st April	113,000	29,802
Amount deferred in the year	197,124	255,706
Amount released in the year	(228,735)	(172,508)
Balance as at 31st March	81,389	113,000

21 Analysis of charitable funds

Movement in unrestricted funds

	Funds 01-Apr-17	Incoming resources	Resources expended	Transfers	Funds 31-Mar-18
General fund	35,028	94,414	(50,468)	7,565	86,539
Total	35,028	94,414	(50,468)	7,565	86,539

Movement in restricted funds

	Funds 01-Apr-17	Incoming resources	Resources expended	Transfers	Funds 31-Mar-18
Services for children & young people	-	181,422	(181,422)	-	-
Family support & liaison service	-	14,790	(14,790)	-	-
Equipment and toys	10,201	2,164	(4,800)	(7,565)	-
Local Sustainability Fund	-	54,469	(54,469)	-	-
Total	10,201	252,845	(255,481)	(7,565)	-

22 Analysis of net assets between funds

	General fund	Restricted fund	Total funds 31-Mar-18	Total funds 31-Mar-17
Tangible fixed assets	12,483	-	12,483	20,927
Cash at bank and in hand	69,824	81,389	151,213	132,651
Other net current assets/(liabilities)	4,232	(81,389)	(77,157)	(108,349)
Creditors of more than one year	-	-	-	-
Total	86,539	-	86,539	45,229

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of BOSP Brighter Opportunities through Supported Playn the accounts for the year ended 31st March 2018 set out on pages 14 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

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

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



Date: 10th December 2018

