

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2008**

**THE FAIR PLAY FOR
CHILDREN CHARITABLE**

(A Company Limited by Guarantee)

CHARITY REGISTRATION NUMBER 292134

COMPANY REGISTRATION NUMBER 1918707

THURSDAY



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29/01/2009

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COMPANIES HOUSE

Independent Examiners Ltd
Sovereign Centre
Poplars, Yapton Lane
Walberton
West Sussex
BN18 0AS

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

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**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|-------------------------------------|--|
| WORKING NAMES | Fair Play - Fair Play for Children |
| CHARITY NUMBER | 292134 |
| COMPANY REGISTRATION NUMBER | 1918707 |
| DATE OF INCORPORATION | 15th July 1985 |
| START OF FINANCIAL YEAR | 1st April 2007 |
| END OF FINANCIAL YEAR | 31st March 2008 |
| DIRECTORS AT 31ST MARCH 2008 | Mr Jan Cosgrove (Appointed May 2007) Mr Fred Brown (Appointed March 2007) Mr Stephen Emck (Appointed March 2007)) Mr Rob Whelan (Appointed March 2007) Paul Denis Dielhenn (Resigned March 2007) Margaret Janet Dalglish MBE (Deceased November 2006) |
| COMPANY SECRETARY | J.B Cosgrove |
| GOVERNING DOCUMENT | Memorandum and Articles Incorporated 3rd June 1985 |

OBJECTS

The provision, improvement and development of facilities for recreation and other leisure time occupations for children resident in the United Kingdom, being facilities of which such children have need by reason of their youth or social and economic circumstances and which will improve the conditions of life for such children by promoting their physical, mental and spiritual well-being, or which may advance their education.

| | |
|------------------------------|---|
| CORRESPONDENT ADDRESS | 32 Longford Road Bognor Regis West Sussex PO21 1AG |
|------------------------------|---|

| | |
|----------------|---|
| BANKERS | Lloyds TSB Bank Plc High Street Bognor Regis West Sussex |
|----------------|---|

| | |
|--------------------|---|
| ACCOUNTANTS | Independent Examiners Ltd Sovereign Centre Poplars Yapton Lane Walberton West Sussex BN18 0AS |
|--------------------|---|

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**REPORT OF THE DIRECTORS
FOR THE YEAR ENDED 31ST MARCH 2008**

PRINCIPAL ACTIVITIES

We were very sorry indeed this year that we lost one of the most unique voices in Children's Play. Janet Dalglish died in November 2007, we lost a true friend and one of "the originals" (and there were none more original than Janet). If Janet hadn't done it, no one had. She had been involved in play and youth work from before the 2nd World War, a pioneering spirit in the truest sense possible. The Company is a registered charity who principal activities are the provision of information and advice, research, and publication of material on children's play and leisure, including a journal, web site, training services, child protection programme, and work with the Fair Play for Children Association, with whom it shares common membership, in pursuit of agreed aims within the Company's charitable object. A principal development in the year under review has been the creation of an entirely new web site and the redirection of all publication work via this.

An Online PlayAction service has replaced the previous printed quarterly publication. The reach of Fair Play has increased considerably as a result of these strategic changes. The Child Protection in Playwork Programme continues to be a much-used resource by Members and other organisations. The Company relies greatly upon the voluntary efforts of its Officers, Trustee Directors, Members and Volunteer helpers, especially for its work in helping providers to network. The charity has also undertaken training activities, provided advice and information.

DIRECTORS' REMUNERATION

No trustee director holds any interest in the Company. By virtue of the provision of the Memorandum of Association Trustee Directors are not permitted to be paid any salary or fee for their services but may claim reimbursement of approved out-of-pocket expenses. All trustee directors of the Company are so by virtue of being members of the Management Council of the unincorporated Fair Play for Children Association.

EMPLOYEES SERVING IN THE YEAR ENDED 31ST MARCH 2008

| | |
|------------------|---|
| Liz Allen | Child Protection Worker |
| Jan Cosgrove | National Secretary (Resigned May 2007 from paid position) |
| Matthew Cosgrove | Editorial/General Assistant |

RELATED PARTIES

Matthew Cosgrove is related to the National Secretary, being his son

DIRECTORS' RESPONSIBILITIES

Company law requires accounting policies to prepare accounts for each financial year which give a true and fair view of the state of the affairs of the Company and of the profit or loss of the Company for that period. In preparing the accounts, the directors are required to:

- make judgements and estimates that are reasonable and prudent
- follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Company will continue in business

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of special exemption applicable to small companies conferred by part ii of schedule 8 of the Companies Act 1985.

Approved by the Directors on 21/1/09 and

Signed on their behalf by [Signature], Directors

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2008**

(Incorporating Income & Expenditure Account)

| | Notes | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2008/07 £ | TOTAL 2007/06 £ |
|--|--------------|----------------------------|--------------------------|-----------------------|-----------------------|
| INCOMING RESOURCES | | | | | |
| Voluntary Income | 3a | 7,215 | - | 7,215 | 14,735 |
| Income from Charitable Activities | 3b | 30,461 | - | 30,461 | 31,036 |
| Other Incoming Resources | 3c | 140 | - | 140 | 577 |
| TOTAL INCOMING RESOURCES | | 37,816 | - | 37,816 | 46,348 |
| RESOURCES EXPENDED | | | | | |
| Cost of Charitable Activities | 4a | 60,089 | - | 60,089 | 49,324 |
| Governance Costs | 4b | 3,458 | - | 3,458 | 2,399 |
| TOTAL RESOURCES USED | | 63,547 | - | 63,547 | 51,723 |
| NET INCOMING/(OUTGOING) RESOURCES | | (25,731) | - | (25,731) | (5,375) |
| Total Funds Brought Forward | | (7,680) | - | (7,680) | (2,305) |
| Transfer of Funds | 5 | 39,891 | (39,891) | - | |
| TOTAL FUNDS CARRIED FORWARD | | 6,480 | (39,891) | (33,411) | (7,680) |

Movements on all reserves and all recognised gains and losses are shown above. All of the charity's operations are classed as continuing.

The notes on pages 8 to 13 form part of these financial statements.

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST MARCH 2008**

| | Notes | £ | 31-Mar-08 £ | £ | 31-Mar-07 £ |
|--|-------|--------|----------------|--------|----------------|
| Fixed Assets | | | | | |
| Tangible assets | 2 | | 1,096 | | 1,370 |
| Current Assets | | | | | |
| Debtors & Prepayments | 6 | 3,750 | | - | |
| Cash at Bank and in Hand | | 2,267 | | 4,977 | |
| | | 6,017 | | 4,977 | |
| Creditors: amounts falling due within one yea | 7 | 40,524 | | 14,027 | |
| NET CURRENT ASSETS | | | (34,507) | | (9,050) |
| TOTAL ASSETS less current liabilities | | | (33,411) | | (7,680) |
| NET ASSETS | | | (33,411) | | (7,680) |
| CAPITAL AND RESERVES | | | | | |
| General Funds | | | 6,480 | | (7,680) |
| Restricted Funds | 5 | | (39,891) | | - |
| | | | (33,411) | | (7,680) |

The Directors have:

- a) taken advantage of the Companies Act 1985 in not having these Accounts audited under Section 249A(1) (Total Exemption).
- b) confirmed that no notice has been deposited under Section 249B(2) of the Companies Act 1985.
- c) acknowledged their responsibilities for ensuring that the Company keeps accounting records which comply with Section 221 of the Companies Act 1985.
- d) acknowledged their responsibilities for preparing Accounts which give a true and fair view of the Company as at the end of the year and of its surplus or deficit for the financial year in accordance with the requirements of the Companies Act 1985, so far applicable to the Company.
- e) taken advantage of the exemptions conferred by part III of schedule 8 of the Companies Act 1985 on the basis that the Company, in their opinion, qualifies as a small company.

Approved by the Directors on 21/1/09 and

Signed on their behalf by [Signature], Directors

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2008**

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared on the historical cost basis of accounting in accordance with the Charities Act 1993 and in accordance with applicable accounting standards. In preparing the financial statements the charity follows best practice as laid down in the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005.

Incoming Resources

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the Directors are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Directors' meetings and cost of any legal advice to Directors on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2008**

| 3. INCOMING RESOURCES | Note | Unrestricted Funds £ | Restricted Funds £ | TOTAL 2008/07 £ | TOTAL 2007/06 £ |
|---|------|----------------------------|--------------------------|-----------------------|-----------------------|
| a) Voluntary Income | | | | | |
| Donations | | 7,215 | - | 7,215 | 14,735 |
| | | 7,215 | - | 7,215 | 14,735 |
| b) Income from Charitable Activities | | | | | |
| Criminal Records Bureau | | 11,838 | - | 11,838 | 16,063 |
| Membership Subscriptions | | 3,623 | - | 3,623 | - |
| Playaction | | 15,000 | - | 15,000 | 14,736 |
| | | 30,461 | - | 30,461 | 31,036 |
| c) Other Incoming Resources | | | | | |
| Sundry Income | | 140 | - | 140 | 814 |
| | | 140 | - | 140 | 577 |
| 4. RESOURCES EXPENDED | | | | | |
| a) Cost of Charitable Activities | | | | | |
| Criminal Records Bureau Fees | | 13,086 | - | 13,086 | 13,711 |
| Depreciation Expenses | | 274 | - | 274 | 342 |
| Fun Bus Recharge | | 2,246 | - | 2,246 | 1,805 |
| HLP | | 408 | - | 408 | 730 |
| Repairs & Maintenance | | 118 | - | 118 | - |
| Equipment Costs | | 4,879 | - | 4,879 | 2,104 |
| Management Council | | 288 | - | 288 | 95 |
| Office Supplies | | 222 | - | 222 | 265 |
| Playaction Fees | | 130 | - | 130 | 345 |
| Postage & Carriage | | 1,255 | - | 1,255 | 1,150 |
| Printing & Stationery | | 895 | - | 895 | 783 |
| Rent & Rates | | 800 | - | 800 | 48 |
| Staff Salaries | 9 | 28,434 | - | 28,434 | 23,100 |
| Sundry Expenses | | 5,566 | - | 5,566 | 3,470 |
| Telephone Costs | | 659 | - | 659 | 747 |
| Travel Expenses | | 473 | - | 473 | 243 |
| Volunteer Expenses | | 356 | - | 356 | 386 |
| | | 60,089 | - | 60,089 | 49,324 |
| b) Governance Costs | | | | | |
| Bank & Card charges | | 2,352 | - | 2,352 | 1,838 |
| Insurance Costs | | 473 | - | 473 | - |
| Independent Examiners Fees | | 633 | - | 633 | 561 |
| | | 3,458 | - | 3,458 | 2,399 |

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2008**

5. RESTRICTED FUNDS

| | Note | Balance 01-Apr-07 £ | Income £ | Expenditure £ | Transfer £ | Balance 31-Mar-08 £ |
|------------------------------------|-------------------|---------------------------|-------------|------------------|-----------------|---------------------------|
| Fairplay Children Charitable Trust | 8 & 15 | - | - | - | (39,891) | (39,891) |
| | | <u>-</u> | <u>-</u> | <u>-</u> | <u>(39,891)</u> | <u>(39,891)</u> |

The restricted are wholly represented by charity's cash reserves and are to be expended as specified above.

Restricted funds in deficit are classed as continued operation and will be replenished during the coming financial period.

6. CASH AT BANK AND IN HAND

| | Note | 31-Mar-08 £ | 31-Mar-07 £ |
|-----------------|------|----------------|----------------|
| Current Account | | 2,267 | 4,977 |
| | | <u>2,267</u> | <u>4,977</u> |

7. DEBTORS

| | 31-Mar-08 £ | 31-Mar-07 £ |
|------------|----------------|----------------|
| Playaction | 3,750 | - |
| | <u>3,750</u> | <u>-</u> |

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31-Mar-08 £ | 31-Mar-07 £ |
|---------------------------|----------------|----------------|
| Bognor Fun Bus | 39,891 | 12,891 |
| Charitable Loans | - | 575 |
| Independent Examiners Fee | 633 | 561 |
| | <u>40,524</u> | <u>14,027</u> |

9. STAFF COSTS AND NUMBERS

| | 2008/07 £ | 2007/06 £ |
|-------------------------------------|---------------|---------------|
| Gross Wages and Salaries | 26,685 | 21,053 |
| Employer's National Insurance Costs | 1,749 | 1,560 |
| Pension Contributions | - | - |
| | <u>28,434</u> | <u>22,613</u> |

Employees who were engaged in each of the following activities:

| | 2008/07 TOTAL | 2007/06 TOTAL |
|---|------------------|------------------|
| Activities in furtherance of organisation's objects | 1 | 1 |
| Supporting programmes | 0.5 | 0.5 |
| Management and administration | 0.5 | 0.5 |
| Total | <u>2</u> | <u>2</u> |

No employees received emoluments in excess of £60,000 (2007/06: None).

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2008**

10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee and is a Charity registered with the Charity Commission number 292134 and is not, therefore, subject to Corporation Tax and does not have a Share capital.

| | 2008/07 | 2007/06 |
|---|-------------------------------|------------------------------|
| | £ | £ |
| Profit / Deficit for the financial year | (25,731) | (5,375) |
| Other Recognised Gains | - | - |
| | <u>(25,731)</u> | <u>(5,375)</u> |
| Balance Brought Forward | (7,680) | (2,305) |
| Closing Funds at 31st March 2008 | <u><u>(33,411)</u></u> | <u><u>(7,680)</u></u> |

11. DIRECTORS AND OTHER RELATED PARTIES

During the financial year Director Mr J.B Cosgrove received £173 in salary related payments his capacity as National Organiser for Fairplay Campaign in furthering the charity's objects.

During the financial year Mr Matthew Cosgrove (Son of Trustee Mr J.B Cosgrove) received £8,611 in salary related payment in his capacity as play worker for Fairplay Children Charitable Trust Limited in furthering the charity's objects.

There were no other payments made to the directors or any persons connected with them during this financial period. No other material transaction took place between the charity and a director or any person or organisations connected with them during this financial period..

12. RISK ASSESSMENT

The directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

The directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

14. PUBLIC BENEFIT

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**THE FAIR PLAY FOR CHILDREN CHARITABLE TRUST LIMITED
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST MARCH 2008**

15. BOGNOR FUN BUS COMPANY LIMITED

Bogor Fun Bus Company Limited (Registered Charity Number 288499 and Registered Company Number 1779703) has close links with Fairplay for Children Charitable Trust Limited and have been covering the charitable operation costs of Fairplay Children Charitable Trust Limited. The costs have been paid through the Bognor Fun Bus Limited and have been recharged to Fairplay Children Charitable Trust Limited. The current amount outstanding as at the 31st March 2008 stand at £39,981 (2007/06 £12,891) and will be payable at a monthly rate of £250.00. The trustees of Bognor Fund Bus have also decided that the amount outstanding will not incur any additional interest payment as it is not the interest of the Charity to charge the interest as the Charitable objects of the Charities are similar.

16. EXAMINER'S NOTE

The director of Fairplay for Children Charitable Trust Limited have been advised of their need to tighten their financial controls and procedure. These accounts have been prepared from the records and information supplied reconciled to the bank statements where ever possible. As a large part of payments are made using cash, it is difficult to be sure of the accuracy of the payments shown, it has been necessary to assume that invoices were settled. The charity has been advised for the need to tighten up its financial controls and to review their financial procedures.

17. GOING CONCERN

The directors of The Fairplay Children Charitable Trust Limited have been advised of the vital need to tighten up their financial controls and procedure in order to maintain sufficient level of liquid asset to be able to remain in existence without the threat of liquidation and insolvency. If the Charity continued to operate in similar fashion they will become insolvent and statutory bodies may initiate liquidation procedures.

18 FINANCIAL REVIEW

The directors have reviewed their financial position in regard to the level of liabilities held and have decided to restrict future expenditure and the repayment options agreed will be increased once sufficient funds are available.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees/ members of The Fair Play for Children Charitable Trust on the accounts for the year ended 31st March 2008 set out on pages 5 to 12.

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 accounts. The trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the Act), as amended by s.28 of the Charities Act 2006) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for an independent examination, It is my responsibility to:

- examine the accounts (under section 43 of the Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the Act, as amended), 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 Commissioners. An examination includes a review of the accounting records kept by the organisation 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

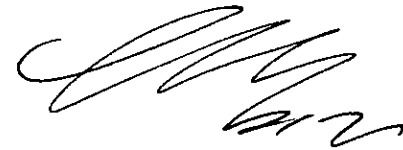
In the course of my examination, attention should be drawn to notes 8, 15 & 17 of the Reports & Financial Statements

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 MAT FCIE
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Sovereign Centre
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Yapton Lane
Walberton
West Sussex
BN18 0AS



Date: 28-01-09