

REGISTERED COMPANY NUMBER: 2420711 (England and Wales)
REGISTERED CHARITY NUMBER: 1003625

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022
FOR
EVERGREEN PLAY ASSOCIATION

Alwyns LLP
Chartered Accountants and Registered Auditors
Crown House
151 High Road
Loughton
Essex
IG10 4LG

EVERGREEN PLAY ASSOCIATION

CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

| | Page |
|------------------------------------|----------|
| Report of the Trustees | 1 to 4 |
| Report of the Independent Auditors | 5 to 7 |
| Statement of Financial Activities | 8 |
| Balance Sheet | 9 |
| Notes to the Financial Statements | 10 to 15 |

EVERGREEN PLAY ASSOCIATION

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The financial statements have been prepared in accordance with applicable law and the requirements of the 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 1 January 2019).

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
2420711 (England and Wales)

Registered Charity number
1003625

Registered office
Beehive Close
Off Buxted Road
London
E8 3JT

Trustees

J Lander
J Parris
J Hamlet
M Lindor
J Hoilett

Treasurer
Chair

Secretary

Company Secretary
M Lindor

Auditors

Alwyns LLP
Chartered Accountants and Registered Auditors
Crown House
151 High Road
Loughton
Essex
IG10 4LG

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

TRUSTEE APPOINTMENT AND RECRUITMENT

Our Trustees are recruited largely from parents of children who attend the playground to ensure the best interests of our users are represented fully. We occasionally also recruit local community-minded people who do not have children here, we have an induction pack for Trustees (which we created ourselves) outlining the full tasks and responsibilities of the Trustees. The two play managers at Evergreen, are directly answerable to the Trustees, who have the final say in all matters and are consulted about all major issues which they will then discuss and, if necessary, vote upon.

EVERGREEN PLAY ASSOCIATION

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The voluntary management committee and Evergreen staff team are aware of the risks involved in running a small, non-profit, voluntarily managed organisation. For this reason, Evergreen is prepared for any situation that may arise and has an extensive list of risk assessments that are carried out and updated on a regular basis. The policies of the Evergreen site are consistently read, reviewed and updated accordingly on a regular basis. The policies are on file and available for perusal upon request. In keeping with the acute awareness of risk, Evergreen Play Association is insured for liability as well as physical property on the premises (building and contents). There are also robust financial checks and balances in place to ensure the appropriate management of money.

ORGANISATION AND OBJECTIVES

Evergreen Play Association was formed in 1972 in response to the need for play facilities on the Holly Street Estate, a large local authority estate in the London Borough of Hackney. The Association established and continues to manage what is known as Evergreen Adventure Playground, a thriving and innovative project based on the estate.

The playground is open all year round, offering after school and weekend activities in the term time and play schemes during all school holidays. We have a large site that hosts a wildlife pond and garden, a forest area, an adventure play area with sky dens, an aerial runway, climbing nets, a challenging climbing structure with a platform to relax, play instruments and enhance imaginative play, a play building with a soft play room and an arts and crafts room.

We aim to provide free, supervised play that is both challenging and exciting for children aged 5 – 15 years. There are 2 full time members of staff who each have a designated role in the running of the playground. One is responsible for the fundraising and all financial and administration of the playground as well as the Inclusion Project and the other is responsible for Health and Safety and is our designated child protection officer. A committee of local parents and other interested local people voluntarily manage the playground. Through our work, we hope to enhance the social integration of our users by extending their knowledge of and respect for people of different cultures, abilities and social backgrounds.

As a result of the pandemic, we started this financial year with restrictions on the number of children we could have on site for each session. These restrictions were lifted by the summer but in accordance with our Covid 19 policy, we continued with all play being outside until we had a CO2 monitor in place within the main hall. The safety of the children, their families and the staff is always our priority. Evergreen Play Association had 802 individual children attend the playground in this financial year. Of these numbers, 45% are female and 55% are male. Through our inclusive practice we have supported 40 children with disability and support needs during this financial year. Throughout the year, we have done all we can to provide stimulating play in a Covid safe environment. Evergreen offers a wide variety of programmes to provide for the children's social, intellectual, creative, physical and emotional necessities. This year, more than most others, we have seen the need for social interaction and the need for play for the children.

FINANCIAL REVIEW

RESERVES POLICY

As part of the organisation's constitution and in line with legislation, Evergreen Play Association has a reserves policy, which keeps money available in case of closure, redundancy or other financial situations

This financial year we were able to maintain our unrestricted funds at a level similar to the previous year.

Public Benefit

The Trustees have paid due regard to the Charity Commission's guidance on public benefit. Evergreen Play Association's purpose is to provide free supervised play for children who live within the Borough.

EVERGREEN PLAY ASSOCIATION

REPORT OF THE TRUSTEES **for the Year Ended 31 March 2022**

ACTIVITIES AND ACHIEVEMENTS

Evergreen provides stimulating and exciting play for children through its varied activity programme. This year we successfully fundraised to ensure we were able to open safely for the children once restrictions were lifted. This year we have provided a full play service both during school holidays and term time.

Evergreen Play Association provides a total and inclusive play experience that is consistently recognised for its good practise. The playground has been a recognised leader in the borough, London and nationwide as a model in good provision. Staff members receive ongoing training to ensure that the children receive the best quality of play.

Our inclusion playleader has a CACHE level 3 qualification in playwork, a Level 3 NVQ in Playwork, a Level 4 NVQ in Management and a degree in Biomedical science which assists her in the understanding of children's diet and nutrition. She also has studied up to Level 2 in British Sign Language. Our Health and Safety playleader has achieved his NVQ in playwork Level 3 and British Sign Language Level 1.

Play leaders as well as sessional workers are supported in ongoing training courses in First Aid, Child Protection/ Safeguarding, Food Hygiene, Play Values and Activities, Health and Safety, Risk Management, Inclusive Play and many other relevant subjects. The playground received an Outstanding during an unannounced Ofsted visit during the very busy summer holiday scheme 2015. In January 2020 we had a further Ofsted visit which noted that we "Met" all their criteria.

FUNDERS

Evergreen is currently being government funded by Hackney Council – Young Hackney Services. To supplement overheads (play workers salaries, the Inclusion programme, school holiday expenses, off site trips, play materials and equipment) Evergreen must fundraise separately to secure necessary funds to make all these programmes possible.

During the year we have received funds from: Hackney Learning Trust, City Bridge Trust, Clarion Futures, Woodward Charitable Trust and Trusthouse Charitable Foundation. Through East London Business Alliance we receive corporate groups who come to the playground during team building days and help with the maintenance of the playground. This year ELBA has introduced many corporate groups to ensure the playground is well maintained.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Evergreen Play Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;

EVERGREEN PLAY ASSOCIATION

REPORT OF THE TRUSTEES for the Year Ended 31 March 2022

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. 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 so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware: and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Charitable Company's auditors are aware of that information.

AUDITORS

The auditors, Alwyns LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting. This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 8-10-22 and signed on their behalf.



.....J Lander – Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EVERGREEN PLAY ASSOCIATION

Opinion

We have audited the financial statements of Evergreen Play Association (the 'charitable company') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF EVERGREEN PLAY ASSOCIATION (continued)

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Report of the Trustees and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 3 the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Discussions were held with, and enquiries made of, management and those charged with governance with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements.

Based on our discussions with the charity's management and the Trustees, we identified that the following laws and regulations are significant to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charitable company and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit, health and safety legislation, safeguarding, UK pension, employment and tax legislation.

These matters were discussed amongst the engagement team at the planning stage and the team remained alert to non-compliance throughout the audit.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustees' meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

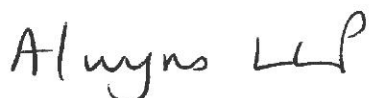
**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
EVERGREEN PLAY ASSOCIATION (continued)**

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Ms Jan Rickler (Senior Statutory Auditor)
for and on behalf of Alwyns LLP**

14 October 2022

**Chartered Accountants
Statutory Auditors**

Crown House
151 High Road
Loughton
Essex
IG10 4LG

EVERGREEN PLAY ASSOCIATION
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
for the Year Ended 31 March 2022

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.3.22 Total funds £ | 31.3.21 Total funds £ |
|------------------------------------|-------|----------------------------|-------------------------|--------------------------------|--------------------------------|
| INCOME AND ENDOWMENTS FROM: | | | | | |
| Donations and legacies | 2 | 3,027 | 3,410 | 6,437 | 7,293 |
| Bank interest | | - | - | - | 1 |
| Charitable activities | 3 | <u>59,000</u> | <u>41,666</u> | <u>100,666</u> | <u>139,011</u> |
| Total | | <u>62,027</u> | <u>45,076</u> | <u>107,103</u> | <u>146,305</u> |
| EXPENDITURE ON: | | | | | |
| | 4 | | | | |
| Charitable activities | | <u>62,412</u> | <u>61,348</u> | <u>123,760</u> | <u>100,748</u> |
| Total | | <u>62,412</u> | <u>61,348</u> | <u>123,760</u> | <u>100,748</u> |
| NET MOVEMENT IN FUNDS | | (385) | (16,272) | (16,657) | 45,557 |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | <u>27,832</u> | <u>18,078</u> | <u>45,910</u> | <u>353</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>27,447</u> | <u>1,806</u> | <u>29,253</u> | <u>45,910</u> |

The notes form part of these financial statements

EVERGREEN PLAY ASSOCIATION

BALANCE SHEET


At 31 March 2022

| | Notes | Unrestricted funds £ | Restricted fund £ | 31.3.22 Total funds £ | 31.3.21 Total Funds £ |
|--|-------|----------------------------|-------------------------|--------------------------------|--------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 9,273 | - | 9,273 | 10,931 |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| CURRENT ASSETS | | | | | |
| Debtors | | 360 | - | 360 | - |
| Cash at bank and in hand | | <u>23,436</u> | <u>23,922</u> | <u>47,358</u> | <u>61,824</u> |
| LESS: CREDITORS | | | | | |
| Amounts falling due within one year | 9 | (5,622) | (22,116) | (27,738) | (26,845) |
| | | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| NET CURRENT ASSETS | | <u>27,447</u> | <u>1,806</u> | <u>29,253</u> | <u>34,979</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>27,447</u> | <u>1,806</u> | <u>29,253</u> | <u>45,910</u> |
| TOTAL NET ASSETS | | <u>27,447</u> | <u>1,806</u> | <u>29,253</u> | <u>45,910</u> |
| THE FUNDS OF THE CHARITY | 10 | | | | |
| Unrestricted funds | | | | 27,447 | 27,832 |
| Restricted funds | | | | <u>1,806</u> | <u>18,078</u> |
| TOTAL FUNDS | | | | <u>29,253</u> | <u>45,910</u> |

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved and authorised for issue by the Board of Trustees on 8-10-22 and were signed on its behalf by:


.....
J Lander – Trustee – Treasurer


.....
Trustee – J Parris – Chair

Company Registration No: 02420711

The notes form part of these financial statements

EVERGREEN PLAY ASSOCIATION

Notes to the Financial Statements **for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Legal status

Evergreen Play Association is a registered charity (number 1003625) and is also a company registered in England & Wales (number 2420711). The registered office is Beehive Close, Off Buxted Road, London E8 3JT.

The company is limited by guarantee whereby each member of the company undertakes to contribute to the company, in the event of a winding up, while they are a member or within one year after they cease to be a member, such amount as maybe required not exceeding one pound. At 31st March 2022 there were 5 members (2021 - 5 members).

Accounting convention

The financial statements of the Charitable Company, which is a public entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)' the Charities Act 2011 and the Companies Act 2006.

The accounts are prepared on the historical cost basis of accounting and are presented in sterling (£).

Going concern

The accounts have been prepared on the basis it will continue as a going concern. The trustees are aware of certain material uncertainties which may cause doubt on the charitable company's ability to continue as a going concern. The charitable company has its annual funding from the London Borough of Hackney in place and the trustees are actively seeking to secure further unrestricted funds.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Governance costs

These represent those costs attributable to the management of the charity's assets, organisational administration and compliance with constitutional and statutory requirements.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|-----------------------|-----------------------------|
| Motor vehicles | - 25% on reducing balance |
| Fixtures and fittings | - 25% straight line on cost |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity.

EVERGREEN PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED for the Year Ended 31 March 2022

Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

| | 31.3.22 | 31.3.21 |
|-----------|--------------|--------------|
| | £ | £ |
| Donations | <u>6,437</u> | <u>7,293</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | 31.3.22 | 31.3.21 |
|--------|----------------|----------------|
| | £ | £ |
| Grants | <u>100,666</u> | <u>139,011</u> |

Grants received, included in the above, are as follows:

| | 31.3.22 | 31.3.21 |
|--|----------------|----------------|
| | £ | £ |
| <u>Unrestricted</u> | | |
| London Borough of Hackney - Core | 59,000 | 59,000 |
| COVID Job Retention Scheme Grant | - | 16,361 |
| | <u>59,000</u> | <u>75,361</u> |
| <u>Restricted</u> | | |
| London Borough of Hackney Learning Trust | 8,000 | 8,000 |
| Clarion Futures (Clarion Housing Group) | 5,000 | 7,000 |
| Garfield Weston Foundation | - | 10,000 |
| Trusthouse Charitable Foundation | 22,116 | - |
| The Edward Gostling Foundation | - | 10,000 |
| The City Bridge Trust | 5,550 | 28,650 |
| The Woodward Charitable Trust | 1,000 | - |
| | <u>41,666</u> | <u>63,650</u> |
| | <u>100,666</u> | <u>139,011</u> |

EVERGREEN PLAY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 March 2022**4. CHARITABLE ACTIVITIES COSTS**

| | Depreciation | Direct costs | Support Costs | 2022 Totals |
|------------------|--------------|----------------|---------------|----------------|
| | £ | £ | £ | £ |
| Play Association | <u>2,729</u> | <u>116,291</u> | <u>4,740</u> | <u>123,760</u> |

2021 comparatives

| | Depreciation | Direct costs | Support Costs | 2021 Totals |
|------------------|--------------|---------------|---------------|----------------|
| | £ | £ | £ | £ |
| Play Association | <u>456</u> | <u>94,488</u> | <u>5,804</u> | <u>100,748</u> |

5. SUPPORT COSTS

| | | |
|------------------------|--------------|--------------|
| | 31.3.22 | 31.3.21 |
| | £ | £ |
| Finance | 90 | 60 |
| Accountancy | 1,500 | 2,744 |
| Auditors' remuneration | 3,150 | 3,000 |
| | <u>4,740</u> | <u>5,804</u> |

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. STAFF COSTS

| | | |
|-----------------------|---------------|---------------|
| | 31.3.22 | 31.3.21 |
| | £ | £ |
| Wages and salaries | 83,846 | 71,390 |
| Social security costs | 2,071 | 1,392 |
| Other pension costs | <u>7,074</u> | <u>6,761</u> |
| | <u>92,991</u> | <u>79,543</u> |

Included in the pension cost above are payments to The Pension Trust totalling £3,498 (2021: £3,299) towards the past service deficit.

The average monthly number of employees during the year was as follows:

| | | |
|--------------|----------|----------|
| | 31.3.22 | 31.3.21 |
| | No. | No. |
| Admin | 1 | 1 |
| Play workers | 6 | 6 |
| | <u>7</u> | <u>7</u> |

There are no key employees. No employee earned over £60,000 p.a.

EVERGREEN PLAY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 March 2022**8. TANGIBLE FIXED ASSETS**

| | Motor Vehicles £ | Fixtures, fittings & equipment £ | Total £ |
|-------------------------------------|---------------------------------|---|--------------------|
| COST | | | |
| At 1 April 2021 | 28,610 | 10,481 | 39,091 |
| Additions | - | 1,750 | 1,750 |
| Disposals | <u>(28,610)</u> | <u>-</u> | <u>(28,610)</u> |
| At 31 March 2022 | <u>-</u> | <u>12,231</u> | <u>12,231</u> |
| DEPRECIATION | | | |
| At 1 April 2021 | 27,931 | 229 | 28,160 |
| Depreciation for the year | - | 2,729 | 2,729 |
| Depreciation eliminated on disposal | <u>(27,931)</u> | <u>-</u> | <u>(27,931)</u> |
| At 31 March 2022 | <u>-</u> | <u>2,958</u> | <u>2,958</u> |
| NET BOOK VALUE | | | |
| At 31 March 2022 | <u>-</u> | <u>9,273</u> | <u>9,273</u> |
| At 31 March 2021 | <u>679</u> | <u>10,252</u> | <u>10,931</u> |

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.22 £ | 31.3.21 £ |
|-------------------------------------|----------------------|----------------------|
| Social security and other taxes | 1,584 | 1,546 |
| Other creditors and accruals | 4,038 | 3,183 |
| Deferred income (grants in advance) | <u>22,116</u> | <u>22,116</u> |
| | <u>27,738</u> | <u>26,845</u> |

Deferred income includes the following:

| | | |
|----------------------------------|---------------|---------------|
| Trusthouse Charitable Foundation | <u>22,116</u> | <u>22,116</u> |
|----------------------------------|---------------|---------------|

EVERGREEN PLAY ASSOCIATION**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED**
for the Year Ended 31 March 2022**10. FUNDS ANALYSIS**

| | At 1.4.2021 £ | Income £ | Expenditure £ | At 31.3.2022 £ |
|---------------------------|---------------------|----------------|------------------|----------------------|
| Unrestricted funds | | | | |
| General funds | 27,832 | 62,027 | (62,412) | 27,447 |
| Restricted funds | | | | |
| Play Association | <u>18,078</u> | <u>45,076</u> | <u>(61,348)</u> | <u>1,806</u> |
| Total Funds | <u>45,910</u> | <u>107,103</u> | <u>(123,760)</u> | <u>29,253</u> |

| | At 1.4.2020 £ | Income £ | Expenditure £ | At 31.3.2021 £ |
|---------------------------|---------------------|----------------|------------------|----------------------|
| Unrestricted funds | | | | |
| General funds | (1,191) | 79,521 | (50,498) | 27,832 |
| Restricted funds | | | | |
| Play Association | <u>1,544</u> | <u>66,784</u> | <u>(50,250)</u> | <u>18,078</u> |
| Total Funds | <u>353</u> | <u>146,305</u> | <u>(100,748)</u> | <u>45,910</u> |

11. RELATED PARTY DISCLOSURES

There were no related party transactions during the year.

12. OPERATING LEASE

There is currently a one year lease on the land with the London Borough of Hackney at a rate of £1,750 per annum with a further 10 year lease from April 2022.

EVERGREEN PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the Year Ended 31 March 2022

14. ULTIMATE CONTROLLING PARTY

The charity does not have an ultimate controlling party.

15. 2021 STATEMENT OF FINANCIAL ACTIVITIES (COMPARATIVE)

| | Unrestricted funds £ | Restricted fund £ | Total funds £ |
|------------------------------------|----------------------------|-------------------------|----------------------|
| INCOME AND ENDOWMENTS FROM: | | | |
| Donations and legacies | 4,159 | 3,134 | 7,293 |
| Bank interest | 1 | - | 1 |
| Charitable activities | <u>75,361</u> | <u>63,650</u> | <u>139,011</u> |
| Total | <u>79,521</u> | <u>66,784</u> | <u>146,305</u> |
| EXPENDITURE ON: | | | |
| Charitable activities | <u>50,498</u> | <u>50,250</u> | <u>100,748</u> |
| Total | <u>50,498</u> | <u>50,250</u> | <u>100,748</u> |
| NET MOVEMENT IN FUNDS | 29,023 | 16,534 | 45,557 |
| RECONCILIATION OF FUNDS: | | | |
| Total funds brought forward | <u>(1,191)</u> | <u>1,544</u> | <u>353</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>27,832</u></u> | <u><u>18,078</u></u> | <u><u>45,910</u></u> |