

## **Interplay (Integrated Play and Leisure)**

Company Registration Number: 03258423

Directors' Report and Financial Statements  
for the year ended 31<sup>st</sup> March 2023

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Legal and administrative information

Company Name: Interplay (Integrated Play and Leisure)

Incorporated: 3<sup>rd</sup> October 1996

Company Registration Number: 03258423

Charity Registration Number: 1062152

Address: 7 Llangwm  
Penlan  
Swansea  
SA5 7JT

Directors:	Rebecca Cole	- held office whole year
	Helen Elton	- held office whole year
	Christine Milburn	- held office whole year

Company Secretary P Dimmock

Independent Examiner: Ashmole & Co  
The Old School,  
The Quay,  
Carmarthen,  
Carmarthenshire,  
SA31 3LN

**Report of the Directors/Trustees***For the year ended 31 March 2023*

The directors present their report and the financial statements for the year ended 31 March 2023. The directors who served during the year and up to the date of this report are set out on page 1.

**Governing Document**

The Charity is controlled by its governing document, a deed of trust and constitutes a Company Limited by Guarantee and therefore has no share capital.

Overall management of the company is the responsibility of the trustees who are also directors who are elected and co-opted under the terms of the memorandum and articles of association.

**Objectives**

To provide a variety of integrated out of school play centred activities for children and young people with additional needs and provide training and advice on disability awareness for other organisations and workers.

The charity promotes the facilitation of integration with existing leisure amenities and to identify needs and establish new projects to meet those needs.

**Achievements, Activities and Performance**

With removal of COVID restrictions Interplay are now able to fully return to face to face provision on all project. At the request of the children and young people we continued to deliver some of the digital provision. However, with the offer of the broader mix of provision that we now provide throughout the year, this has become less and less as the year has progressed. This year with funding we have received through West Glamorgan Regional Partnership Board LD RIF fund, we have been able to re-establish our 12-17 and 18-25 residential, which has been of great benefit to those young people that are not in a position to spend time away from home without support and introduced them to a variety of activities and experiences. Also with RIF funding we have had the opportunity to work in partnership with the Swans Foundations to set up and facilitate the Learning Disability Liaison Forum, with Interplay ensuring that children and young people get to have their say on the services and provision commissioned by the Local Health Authority. We have been awarded two separate funds by BBC Children in Need to deliver Access to Mainstream services in Neath Port Talbot, to help to overcome the disparity of services across the region. We have also been awarded funds to take part in their pilot Youth Social Action Project and are working with a group of young people with disability and additional support needs to raise the issues that are important to them. With funding from the Moondance Foundation we were able to offer six month of Non-Attendee provision to continue the great work that was started in 21-22. Unfortunately, we were unable obtain continuation funding for the remainder of the year. In addition, we have continued many of the projects that we were running prior to the pandemic adapting them to meet the needs of children and young people post COVID.

**2022-23**

Once again, the Interplay staff have worked extremely hard to ensure that every child and young person accessing Interplay services have been given the opportunity to take part in play, leisure and social activities and opportunities that enhance their wellbeing and emotional resilience as the world returns to more face-to-face interactions. Though many have welcomed this and are happy to return to play and social interaction, for others this has been very daunting and increased their levels of anxiety.

Due to the adaptability of the staff team, we have been able to provide a wide range of different projects. The new CCS A2M and Holiday Provision commissioned services have continued to be successful, growing from strength to strength. We have provided a total of 9 weeks of integrated play schemes supporting 105 children and young people over 393 sessions, as well 406 sessions of mainstream support across Swansea.

With funding from Moondance Foundation we were able to continue our Non-Attendees project for six months service support children and young people to reengage with their peers and to return to education. Unfortunately, due to school time support being a statutory provision and this money already being paid to schools, we were unable to secure additional funding. However, we hope to be able to relaunch this project again in the future.

This year we have managed to complete the work on the front garden and are hoping to be able to provide some garden and wildlife sessions next year

With the support that we received from Pilotlight and their amazing Pilotlighters Interplay Managing plans, process and procedure are now robust and will enable us to not only look at improving our current services, but to also start to look at plans to develop Interplay further in the future.

Throughout 2022-23 Interplay has been able to continue to support the children, young people and their families to return to face to face provision. With the addition of the 2 new participation services, Interplay has supported 311 children and young people to access 784 person centred age appropriate sessions, providing a total of 2,571 hours of support.

### **Looking ahead to 2023-24**

Interplay starts the year in a positive financial position. Although the types of support and provision needed going forwards have changed, in some ways the issues that children and young people are now facing are different to those pre pandemic. However, over the 3 years, Interplay staff team have shown their levels of adaptability and professionalism and we look forward to a positive 2023-24. We will continue to grow and change in line with the needs of the children and young people we support, continuing to provide vital services and support for children, young people and their families, facing each new challenge as strong and resilient team.

### **Financial review**

#### **Policy on reserves**

The Company's reserve policy is to retain a minimum of 3 months working capital plus termination costs as a minimum reserve level.

#### **Statement of Directors' responsibilities**

The Directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The directors have taken advantage of the exemptions available to small companies, including the audit exemption.

Law, in accordance with the CIC regulator requires the Directors to prepare financial statements for each financial year which give a true and fair view of Company's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in operation.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act. Directors 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.

The Directors declare that they have approved the Directors' report above.

On behalf of the board

Signed:  Director

Date: 26/03/24

Print Name: Helen Elton

**Independent Examiner's Report to the Trustees of  
Interplay (Integrated Play and Leisure)**

I report on the accounts for the year ended 31<sup>st</sup> March 2023, which are set out on pages 7 to 13.

**Responsibilities and basis of report**

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 386 of the Companies Act 2006; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of section of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Ashmole & Co.  
Chartered Certified Accountants  
The Old School  
The Quay  
Carmarthen  
Carmarthenshire  
SA31 3LN

Date: 26<sup>th</sup> March 2024

**STATEMENT OF FINANCIAL ACTIVITIES**

for the year ended 31st March 2023

	<u>notes</u>	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>	<u>Last Year</u>
<b><u>INCOME</u></b>					
<b>Donations, Legacies &amp; Similar Incoming resources</b>					
Donations and legacies	3	1,738	0	1,738	790
<b>Incoming Resources from Charitable Activities</b>					
Grants for Play Provision Services	3	199,282	182,963	382,245	295,786
<b>Investments</b>					
Bank Interest Received		105	0	105	2
<b>Other Incoming Resources</b>					
Tax Rebate from Gift Aid Donations		0	0	0	0
Other income		0	0	0	0
<b>TOTAL INCOMING RESOURCES</b>		<b>201,125</b>	<b>182,963</b>	<b>384,088</b>	<b>296,578</b>
<b><u>EXPENDITURE</u></b>					
Costs of Raising funds		0	0	0	0
<b>Charitable Activities Expenditure:</b>					
Costs of Play Provision	4	200,945	132,557	333,503	270,649
Governance Costs:					
Accounting & Examination Fees	4	2,043	0	2,043	1,925
<b>TOTAL RESOURCES EXPENDED</b>		<b>202,988</b>	<b>132,557</b>	<b>335,546</b>	<b>272,574</b>
<b>NET INCOMING RESOURCES Before transfers</b>		<b>(1,863)</b>	<b>50,406</b>	<b>48,542</b>	<b>24,004</b>
Transfers Between Funds		(399)	399	0	0
<b>NET INCOMING RESOURCES After transfers</b>		<b>(2,262)</b>	<b>50,805</b>	<b>48,542</b>	<b>24,004</b>
Gains/Losses on Revaluation of Fixed Assets		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>(2,262)</b>	<b>50,805</b>	<b>48,542</b>	<b>24,004</b>
Total Funds Brought Forward		46,818	26,098	72,916	48,912
Total Funds Carried Forward		44,556	76,903	121,459	72,916

The Statement of Financial Activities includes all gains and losses recognised in the year

	<u>notes</u>	<u>Total Funds</u>	<u>Last Year</u>
<b>BALANCE SHEET</b>			
as at 31st March 2023			
<b><u>Fixed Assets -Tangible</u></b>			
Fixed Assets - Tangible	9	2,794	110
<b><u>Current Assets</u></b>			
Debtors & Prepayments	10	18,703	13,071
Bank & Cash		106,702	66,063
		<u>125,405</u>	<u>79,134</u>
<b><u>Current Liabilities (falling due within 1 year)</u></b>			
Creditors & Accruals	11	6,741	6,328
Deferred Income		0	0
		<u>6,741</u>	<u>6,328</u>
Net Current Assets		<u>118,665</u>	<u>72,806</u>
<b>Total Assets less Current Liabilities</b>		<b>121,459</b>	<b>72,916</b>
Creditors Falling due after 1 year	11	0	0
Total Net Assets		<u><b>121,459</b></u>	<u><b>72,916</b></u>
<b><u>Fund Balances</u></b>			
General Funds		44,556	46,818
Designated Funds		0	0
Restricted Funds		76,903	26,098
<b>TOTAL FUNDS</b>		<u><b>121,459</b></u>	<u><b>72,916</b></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023


The members have not required the charitable company to obtain an audit of its financial statements in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 financial statements, so far as applicable to the charitable company

These financial statements have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements were approved by the Board on 26/03/2024 and were signed on its behalf by:

Signed.....  ..... Print Name..... Helen Elton .....

Trustee & Director



**Notes to the financial statements**

for the year ended 31 March 2023

**1. Basis of preparation****1.1. Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit 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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

**1.2. Change in Basis of Accounting**

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

**1.3. Changes to previous Accounts**

No changes have been made to accounts for the previous years.

**2. Accounting policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**2.1 Incoming resources**

All incoming resources are included in the statement of financial activities when the Company is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. Gifts donated for resale are included as income when they are sold. Donated assets are included at the value to the Company where this can be quantified and a third party is bearing the cost. Income from trading activities includes VAT. The value of services provided by volunteers has not been included.

Tax Reclaims are included in the SoFA at the same time as the gift to which they relate.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

Income from investments is included in the year in which it is receivable.

Legacies are included when the Company is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified.

**2.2 Resources expended**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the Company and include project management.

**2.3 Tangible fixed assets and depreciation**

Expenditure is capitalised if the asset has a useful life of more than 1 year and its cost exceeds £200.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, on a straight-line basis as follows:

Equipment, Fittings and Furniture

25%

### 3. Analysis of Incoming Resources

	<u>This Year</u>	<u>Last Year</u>
<b>Donations and Legacies</b>		
General	0	0
Fees Received	863	790
Other		0
Donations Received	875	0
<b>Total Donations and Legacies</b>	<b>1,738</b>	<b>790</b>

#### Unrestricted Income

SCVS Small Grants - Enabled	7,716	0
POBL Playful Communities - Gwalia	0	7,534
CCs PSF Q4	41,471	29,885
CCS Summer of Fun	7,000	
Neath Port Talbot Play	9,963	12,957
MixTup	3,058	2,344
CCS HI@CG/TPH	38,242	34,201
Neath Port Talbot W4M	74,516	67,905
21/22	14,337	0
HSCH	0	390
Fees	2,980	1,140
<b>Total Unrestricted Income</b>	<b>199,282</b>	<b>156,356</b>

#### Designated Income

Lease Agreement Income	0	0
<b>Total Designated Income</b>	<b>0</b>	<b>0</b>

#### Restricted Income

CCS (Non Attendees)	0	20,000
ICF	0	69,167
C & C Swansea Children and Young People	0	21,229
Awards for all	10,000	9,824
CCS PPP & NAP	2,900	11,000
RIF- LD Wellbeing 4 Early Years	28,707	0
RIF - Residential Project 01LD ISRES	36,257	0
RIF - Enspire & Wellbeing	23,600	0
Moondance - Non Attendance	14,160	0
Children in Need NPT-AM2	19,816	0
Children In Need Youth Social Action	47,523	0
Family HI@CG	0	1,060
CCS Youth	0	7,150
<b>Total Restricted Income</b>	<b>182,963</b>	<b>139,430</b>

<b>TOTAL INCOME</b>	<b>383,983</b>	<b>296,576</b>
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**4. Analysis of Resources Expended**

	<u>This Year</u>	<u>Last Year</u>
Wages, Salaries and Associated Costs	248,406	196,963
Redundancy Payments	0	0
Printing, Postage & Stationery	4,238	808
Rent, Rates Light & Heat	3,522	2,161
Training & Resources	46,244	50,426
Travel & Subsistence	8,201	5,884
Venues, Telephone & Internet	4,940	6,065
Advertising	0	0
Insurance	3,742	4,213
Small Tools & Equipment	835	(201)
Resources & Materials	0	0
Repairs & Maintenance	2,876	319
Bank Charges	0	13
Wellbeing Costs	7,151	2,387
IT & Software	931	1,471
Lease of Equipment	0	0
Subscriptions and Annual Fees	30	30
Bad Debts	390	0
Other Charges/Interest	1,736	0
Depreciation	261	110
<b>Total EXPENDITURE</b>	<b>333,503</b>	<b>270,649</b>

Management and Administration Costs are as follows:

Governance Costs are as follows:

Book keeping & payroll Fees	0	0
Independent Examination fees	2,043	1,925

**5. Director Expenses**

No expenses were paid or reimbursed to the directors during the year.

**6. Audit & Accounting Fees**

	<u>This year</u>	<u>Last Year</u>
Fee for Audit / Examination of Accounts	2,043	1,925

**7. Staff Expenditure****7.1 Staff Costs**

	<u>This Year</u>	<u>Last Year</u>
Gross Wages & Salaries (incl. ER NI)	231,391	185,520
Pension Costs	13,720	10,689

## 7.2 Number of Employees

	<u>This Year</u>	<u>Last Year</u>
Full time employees (or equivalent)	16	14

## 8. Grant making

No donations have been made during the year.

## 9. Fixed Assets

	<u>Equipment</u>
Opening Balance Cost	5,905
Additions in Year	2,945
Disposals in Year	(50)
Closing Balance at Cost	<b>8,800</b>
Opening Accumulated Depreciation	5,795
Charge for year	261
Released on Disposal	(50)
Closing Accumulated Depreciation	<b>6,006</b>
<b>Closing Net Book Value</b>	<b>2,794</b>

No assets have been re-valued during the year.

## 10. Debtors and prepayments

The debtor figure represents:

Mixtup	£1,411
RIF Q4	£17,292
<b>Total</b>	<b><u>£18,703</u></b>

## 11. Creditors and Accruals

Amounts falling due within 1 year are as follows:

	<u>This Year</u>	<u>Last Year</u>
Trade Creditors	£ 0	£ 0
Accruals	£ 2,100	£ 1,950
PAYE creditor	£ 2,980	£ 2,795
Net Wages control	£ 0	£ 0
Loan from Trustee	£ 0	£ 1,000
Pension creditor	£ 1,661	£ 583
	<b><u>£ 6,741</u></b>	<b><u>£ 6,328</u></b>

No creditors are falling due after 1 year.

**12. Transactions with related Parties**

A loan made to the organisation of £1000 by a trustee was converted to a donation in the year.

**13. Analysis of Charitable Funds****Restricted Funds Analysis**

	Opening Fund Balances	Income in Period	Expenditure in Period	Transfers	Closing Balance of Funds
CYP Swansea	1,500	0		0	1,500
ICF Early Years (Well being)	333	0		0	333
Austin Bailey	900	0		0	900
Awards for all 22/23 fund	3,864	10,000	8,763	0	5,101
CYPYCG	18,300	0	0	0	18,300
ICF Residential	415	0	0	(415)	0
ICF EN NPT	786	0	0	(786)	0
CCS PPP & NAP	0	2,900	4,500	1,600	0
RIF- LD Wellbeing 4 Early Years	0	28,707	28,707	0	0
RIF - Residential Project 01LD ISRES	0	36,257	36,257	0	0
RIF - Enspire & Wellbeing	0	23,600	23,600	0	0
Moondance - Non Attendance	0	14,160	14,160	0	0
Children in Need NPT-AM2	0	19,816	10,221	0	9,595
Children In Need Youth Social Action	0	47,523	6,349	0	41,174
<b>Total Restricted Funds</b>	<b>26,098</b>	<b>182,963</b>	<b>132,557</b>	<b>399</b>	<b>76,902</b>

**Unrestricted Funds Analysis**

	Opening Fund Balances	Income in Period	Expenditure in Period		Closing Balance of Funds
General Funds	46,818	201,126	202,988	(399)	44,557
Designated Funds	0	0	0	0	0
<b>Total Unrestricted Funds</b>	<b>46,818</b>	<b>201,126</b>	<b>202,988</b>	<b>(399)</b>	<b>44,557</b>
<b>TOTAL FUNDS</b>	<b>72,916</b>	<b>384,089</b>	<b>335,546</b>	<b>0</b>	<b>121,459</b>

**Fund Descriptions**

**CYP Swansea** - to Run the Play and Wellbeing services for 4-11 year olds, the ENSpir Project for 12-18 years, SWAT and JASC access to mainstream provision for 6-16 year olds and the OSCARS PMLD after school club for Children that attend Ysgol Crug Glas Special School.

**ICF Early years** - to run Wellbeing 4 Early Years 4-11 year old siblings project.

**Austin Bailey** - for the purchase/installation of a pergola for the sensory garden (delayed).

**Award4All** - to run the ENABLED Project 18-25 project.

**CYPYCG** - To run Interplay@Crug Glas PMLD summer scheme

**ICF Residential** - ICF Western Bay partnership board funding to run residentials.

**ICF EN NPT** - ICF Western Bay partnership board funding to run Enspire 12-18 project in NPT.

**CCS PPP & NAP** – delivery of the Penderri Play project – children in the local community and the Non attendees project, due to COVID funds helped support the children initially outlined to receive face to face provision to receive digital and keyworker support during pandemic.

**RIF - LD Wellbeing 4 Early Years** - is a play and social provision for children aged 4-11 with disability and additional needs in Swansea and Neath Port Talbot

**RIF - Residential** provides two independence residentials per year for young people aged 12-15 with additional support needs

**RIF - Enspire & Wellbeing** is a play and social provision for young people aged 12-17/18 with disability and additional needs in Swansea and Neath Port Talbot

**Moondance (Non Attendees)** - one off pilot project funding to provide weekday daytime play and social interaction opportunities for children and young people aged 6-16 that are not attending school due to anxiety or behavioural issues. To build confidence and emotional resilience/coping strategies to support children that are non-school attendees to return to education.

**Children In Need – NPT AM2 Access to Mainstream** project for children and young people living in Neath Port Talbot

**Children In Need Youth Social Action** - project for children and young people living in Neath Port Talbot

#### **14. Additional Disclosures**

None