

PLAY WALES/CHWARAE CYMRU

England & Wales · Charity number 1068926

Details

Status Registered

Legal form CIO

Registered 1998-03-28

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: The objects of the charity are, for the benefit of the public:(a) To provide and assist in the provision of facilities and services for play, recreation, education and other leisure-time occupation for all children throughout the world, including in Wales.(b) The advancement of the education of the general public in relation to play, recreation, education and other leisure-time occupation for children through but not limited to the provision of resources, support, training and information.

Activities: Play Wales is a charity that provides advice and guidance for all in Wales who have a responsibility for any environment where children and young people play. Play Wales upholds children's right to play and believes that freely chosen play is critical to human development. Play Wales works strategically to ensure that children have access to quality play provision in their communities.

Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Economic/community Development/employment, Recreation
- **Who:** Children/young People, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WALES.
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£606,983	£650,115	£567,899	7
2024-03-31	£502,283	£516,326	£599,177	6
2023-03-31	£850,203	£781,019	£683,220	8
2022-03-31	£690,366	£731,158	£764,036	7
2021-03-31	£917	£988,003	£344,828	8

Trustees

Name	Role	Appointed
Ben Tawil		2025-08-29
Dr ELSPETH Clark		2017-03-22
Dr Jacky Helen Tyrie		2022-02-16
Dr Matluba Khan		2022-04-16
Dr Rhian Chamberlain		2026-01-29
Dr Rhian Mari Barrance		2019-07-15
Hana Hersi		2023-05-17
Keith Towler		2015-03-26
PROFESSOR RONAN LYONS		2012-01-24

Accounts



Annual report and financial statements for the year ended 31 March 2025

Contents of the annual report and financial statements for the year ended 31 March 2025

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Report of the Trustees for the year ended 31 March 2025

The trustees have adopted the provisions of 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).

Objectives and activities

Objectives and aims

Our objectives are to provide and assist in the provision for facilities and services for play recreation, education and other leisure-time occupation for all children residing in Wales. We act as a champion for children's play; increasing awareness and understanding throughout Wales of the critical importance of play to children and their well-being. To maintain and ensure appropriate representation and consultation on matters affecting children's play in Wales. To contribute and support playwork education training and workforce development in Wales so as to further the play interests of children through quality play service provision and advocacy.

In meeting these objectives our aim is to foster a more tolerant, understanding and informed active response among adults who are in a position to meet children's play needs both directly and indirectly and therefore to improve the well-being and participation of children within their communities.

The focus of our work

The principal activity of Play Wales | Chwarae Cymru is to influence policy, strategic planning and practice of all agencies and organisations that have an interest in and a responsibility for children's play. This is achieved by providing information, technical advice and guidance related to play provision and workforce development; helping to identify needs and contributing to the increasing recognition of the profound importance of play as a critical component of children's development. Play Wales | Chwarae Cymru provides a forum for playwork throughout Wales and undertakes a national representational role for playwork.

As the national organisation for children's play in Wales our strategic aims during the year were to:

- Act as a critical friend of the Welsh Government
- Promote children's freely chosen independent play
- Advocate for children and their play needs
- Uphold their right to play on behalf of all the children of Wales
- Raise awareness of play needs at every level from national Government to local play schemes
- Represent play providers and playworkers offering expert advice, guidance, support, networking opportunities and conferences related to play, play policy, play provision and workforce development.

These strategic aims are achieved through the following principal activities:

- Information Service
- Workforce development
- Play policy, advice and support.

Ensuring our work delivers our aims

Our work is regularly reviewed throughout the year, through Trustees meetings and meetings with advisory groups, and through the reporting mechanism for Welsh Government. The management team has also instituted an annual review and forward planning process that evaluates our work and identifies areas for further development to effectively meet our aims.

We have referred to Charity Commission guidance on public benefit in conducting reviews of our aims and objectives. Trustees routinely consider how proposed or current work contributes to the aims and objectives of Play Wales | Chwarae Cymru.

Objectives and activities

Public benefit

Play Wales | Chwarae Cymru is the national organisation for children's play in Wales; an independent charity funded by the Welsh Government. The work of Play Wales | Chwarae Cymru benefits the people of Wales by:

- Responding to children's request (through consultation) for more and better places and opportunities to play
- Upholding and advocating for children's right to play (as stated in the United Nations Convention on the Rights of the Child) within national and regional forums and with decision making bodies
- Gathering and disseminating information relating to the benefits of playing to anyone who is in a position to further children's play interests
- Promoting quality provision for play that is inclusive of all children and young people - meeting the needs of disabled children and children who are disadvantaged or excluded
- Sharing expertise and providing guidance and advice, thus enabling children's services within local authorities and voluntary agencies to offer quality play provision that meets children's needs - and to get the maximum benefit for children from financial provision for play
- Promoting and supporting quality training for playworkers and trainers - thus contributing to the development of a skilled, expert workforce that also meets children's play needs.

Quality play services contribute to the health and well-being of children and young people and also to the health and vibrancy of communities (Welsh Government Play Policy 2002).

Who used and benefited from our services?

Our aims and objectives relate to benefiting the children of Wales - where in 2021 there were more than half a million children aged 0-15 (among a total population of just over three million).

Our services are largely offered free - some publications and events being offered on a non-profit making basis.

Trustees receive no benefits and give their time voluntarily. Any expenses claimed are set out in the accounts.

Our services were used by:

- Parents and carers
- Government officials
- Members of the public campaigning to instate or preserve play provision
- Organisations providing or supporting children's services - both local authority and voluntary
- Organisations providing children's play services - both local authority and voluntary, as well as community councils
- Playworkers, play development workers and play development officers
- Playwork trainers and managers of playworkers
- Teachers, head teachers, governors and educational psychologists
- Academics and university institutions.

In the furtherance of these aims, the Trustees of Play Wales | Chwarae Cymru have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

Achievements and performance

Information service

Objective: To promote the value of children's play in Wales through the provision of timely and current information to our stakeholders.

Outcome: Play Wales produced and disseminated a wide variety of bilingual information and services including:

Play Wales website:

- Continuing to work with our website developers to make improvements to the functionality and user experience of the relatively new bilingual website.
- Working with our website developers to navigate the fast pace advances of AI to protect our content published on the website.
- Providing and maintaining the on-going development of a website which is regularly updated with current items of interest to members and to those who have a responsibility for or an interest in children's play, playwork and play provision. We attracted a significant audience to the website - over 125,000 page views by approximately 48,000 users - over the year.

Publications:

- Producing and publishing *Play for Wales*, our bilingual magazine, twice a year - distributed free both printed and electronically to approximately 4,000 recipients who can further children's play interests in Wales. The Spring | Summer 2024 issue was printed and distributed later than planned (early October 2024) and the Autumn | Winter 2024 issue produced during the reporting period (digital and print publication was delayed until April 2025).
- Publishing digitally and in printed format *Playing and being well*, the comprehensive literature review we commissioned external academic researchers to undertake on our behalf. The authors launched the printed version at Play Wales' national conference.

- Redesigning a number of existing resources - information sheets, top tips and briefings - to fit with the new Play Wales brand. This work is ongoing and offers a good opportunity to review and update the content of our existing resources.
- Producing and disseminating a range of new and updated resources, including:
 - *Playing outdoors in early years settings*
 - *Opening school grounds for play*
 - *A play friendly school - guidance for a whole school approach*
 - *Playwork - what's so special?*
 - *The Play Sufficiency Duty and the roles of playworkers*
 - *Focus on play - how play supports mental health*
 - *Focus on play - play and county councillors*
 - *Right to play workshop*
 - *Top tips for International Day of Play*
 - *Review of the National Occupational Standards for Playwork 2024/25 Information sheet #2* (published on behalf of the UK Playwork NOS Consortium, of which Play Wales is a member).
- Continuing to distribute printed copies of our three storybooks, *Fun in the dungeon*, *Fun in the garden* and *Fun in the playground*, when requested.
- Working with Play Wales' cartoonist to develop a new play cycle resource to support learners undertaking our training and qualifications, and to produce colouring in cartoons and a game for a new colouring book for play packs distributed to children living in temporary accommodation. We also commissioned a new evergreen bilingual poster for celebrating children's right to play, to be launched on International Day of Play.
- Disseminating and raising awareness about Play Wales' existing and updated resources, including information sheets, toolkits and storybooks.
- Continuing the promotion and dissemination of child friendly resources for the International Play Association to promote Article 31 of the UNCRC and the key messages of General Comment no. 17.

Engagement:

- Continuing to post regularly on Play Wales' bilingual social media channels and kept a watching brief on the continued usefulness of various platforms. Over 8,000 follow our Facebook pages and almost 9,000 follow our accounts on X (formerly Twitter). Kept a watching brief of reputation and value of using X for professional use and explored alternative social media platforms, such as LinkedIn and Bluesky.
- Putting together and distributing 12 issues of the monthly e-bulletin (to approximately 2,500 recipients), which provides an overview of what's new on the Play Wales website, with a section for *Playful Childhoods* website updates too.
- Promoting play through the media thus raising awareness of the barriers to children having quality play opportunities and emphasising the importance of children's play, including interviews with Play Wales team members.
- Maintaining regular contact with Members of Parliament and Members of the Senedd through magazines, events, meetings and information sheets - thus raising awareness of the importance to children of playing and the necessity to promote play-friendly decisions among planners and decision makers. We worked with Welsh Government colleagues to secure an interview with the Minister for Children and Social Services in the Play for Wales magazine, alongside an update on the progress made against the recommendations in the Ministerial Review of Play. Also, we sent a letter on behalf of all children in Wales to each Member of the Senedd to invite them to get involved in Playday 2024 events in their constituency.

- Contributing to online and in-person events in Wales - promoting the work of Play Wales and promoting quality play provision for children. An increase in online events since the pandemic has brought Play Wales and its work to a broader audience. Face-to-face events included the Education Show in Llandudno and Cardiff, with over 2,000 school staff attending each event, which offered a good opportunity to distribute our schools based resources to the target audience.
- Raising the profile of play in Wales and Play Wales internationally by regularly contributing to play and children's rights related blogs, magazines and journals.
- Continuing to promote free Play Wales membership - rebranded as 'supporters' - using existing evergreen promotional materials to promote the offer.
- Completing an evaluation of the Play Wales Information Service via an online survey and one-to-one interviews with key stakeholders. We received an overwhelmingly positive response to our work and we continue to use the constructive feedback provided to inform our work, where possible.

Miscellaneous:

- Contributing to the UK national Playday steering group and resources - thus supporting play services in providing Playday events for children, but also providing Welsh representation and support to a UK campaigning group highlighting barriers to quality play experiences and recommending action. Outputs included:
 - Amending the Playday website in Spring 2024 in readiness for the annual campaign.
 - Developing and distributing electronically bilingual resources to publicise Playday 2024 events - used across the four nations (Play Wales led on the design work).
 - Launching the Playday 2024 theme in May 2024 - 'Play - the culture of childhood'. In March 2025, commenced in-house and four nations discussions about the theme for 2025 campaign.
 - Promoting events taking place in Wales on the *Playful Childhoods* website, following the decision not to advertise events taking place across the UK on the Playday website due to lack of capacity to undertake the moderating work across the four nations.
- Collaborating with IPA Cymru Wales to produce bilingual social media resources and a media pack to highlight the importance of playtime in school, to mark the first ever UN International Day of Play in June 2024. We also commenced a collaboration project with IPA Cymru Wales and IPA Japan to commission a short film celebrating the universal joy of play to celebrate the day in June 2025.
- Continuing to add new publications to the Play Wales' library, which offers the most comprehensive resource of play and playwork materials in Wales. This is open to visitors by appointment (although not promoted since the pandemic restricted this possibility), and largely supports our team with up to date information, as well as play professionals and students studying play and playwork.
- Continuing to promote and show *This is why play is so important*, a documentary film to celebrate and promote children's play in Wales, to various audiences across Wales and beyond.
- Commissioning an agency to produce short evergreen clips on playwork as a careers and explaining open access play provision to parents (for Playful Childhoods audience but also for settings to share locally) which included new footage and interviews and well as using existing footage from *This is why play is so important* filming, which didn't make the final cut.
- Working with a photographer to capture new photos for our library of images to be used on our websites, social media, campaign materials and in publications.
- Maintaining and updating the Children's Play Policy Forum and Play Safety Forum websites on behalf of the four nations.
- Continuing to work to ensure that our database and communications are compliant with General Data Protection Regulations (GDPR).

Playful Childhoods:

- Continuing to update the website, which is aimed at parents and carers, and promotes the importance of play and offers practical advice and guidance on providing play opportunities at home and in the community. Over the year, the website attracted 38,000 page views by 23,000 users.
- Continuing to maintain and build our audience and increase organic engagement on bilingual pages on social media, which is increasingly challenging: Facebook and Instagram. Over 5,500 follow our Facebook page and over 1,000 follow our Instagram account.
- Continuing to invest in Google Ads grant support to improve search engine rankings for Playful Childhoods with the aim of driving more traffic to the website - this continues to result in a significant traffic increase to the website.
- Continuing to engage with Welsh Government colleagues to share messaging as part of the Teulu Cymru campaign.
- Using short evergreen video clips to help support parents give their children time, space and freedom to play at home and in their neighbourhood - all low-cost play ideas to take into account the cost of living crisis. Continuing to use the clips on an on-going basis via Playful Childhoods website in blog articles and on social media, as well as sharing with our e-mailing list throughout the year and on specific awareness days.
- Continuing to use findings from external evaluation of the Playful Childhoods website and social media, which included an online survey and focus groups with parents and those who work with children and families to inform our work and explore future developments, where budget allows. Positive and constructive feedback received which has resulted in us commissioning new written content, mainly blog posts.

Workforce development

Objective: To contribute to the professional development of the play and playwork workforce in Wales

Outcome: Play Wales was active in a range of activities relating to training and workforce development to further the play interests of children in Wales, including:

- Supporting and advising the Welsh Government on issues relating to the play and playwork workforce.
- Providing specific advice and guidance in relation to workforce issues to inform the Welsh Government's Ministerial Review of Play Action Plan.
- Providing specific advice to the Welsh Government on emerging workforce related issues including: the review of the Exceptions Order and National Minimum Standards.
- Delivering four Playwork Education and Training Council Wales (PETC Wales) meetings - supporting a dialogue between playwork employers, national organisations, the Welsh Government, Social Care Wales and Qualifications Wales.
- Continuing to work to actions within A play friendly workforce for Wales, Play Wales' plan for the ongoing development of the play and playwork workforces.
- Developing the infrastructure for the national delivery of playwork qualifications by supporting the development and continued operation of six Training Centres. This includes the quality assurance of L2APP, MAHPS and P³ qualifications and supporting trainers and assessors, through ongoing standardisation activity.
- Working with our partners to support the quality of playwork qualification delivery through the Welsh Government Training and Support Programme.
- Working with the Cardiff Metropolitan University Early Childhood Studies Degree Programme team to develop a module based on L2APP for delivery in the 2025/2026 academic year.

- Delivering the Level 3 Award in Delivering Dynamic Playwork Training (ADDaPT) to 10 learners from across Wales to build the infrastructure of occupationally competent playwork tutors in Wales.
- Leading on the review of the National Occupational Standards (NOS) for Playwork on behalf of the UK Playwork NOS Consortium. This review is due to be completed by early 2026.
- Working with PETC Wales and other partners to identify funding for the sustainable delivery of playwork qualifications and build the infrastructure of trainers, using a range of funding models including the Welsh Government Training and Support Programme.
- Delivering the International Playwork: Senior Practitioner course to six learners in the Netherlands through Jantje Beton.
- Delivering the International Playwork: Foundation Practitioner course to 56 learners in Australia.
- Developing mechanisms for the delivery of Play Wales' training under a licensing agreement with Play Australia.
- Chairing Social Care Wales' Early Years Network meeting.
- Contributing to Education and Training Standards Wales (ETS Wales).
- Contributing to Playwork Education and Training Councils in England, Scotland and Northern Ireland to promote four nations planning for workforce development.
- Contributing to Social Care Wales' Qualifications Standards Advisory Group (QSAG) including membership of task and finish groups looking at the development of a transitional qualification into childcare.
- Maintaining the list of Required Qualifications to work within the Playwork Sector in Wales and qualifications flow chart on behalf of PETC Wales.
- Promoting the roll out of Play Wales' endorsed course - Let's talk about play - for approved tutors to deliver as professional development in local areas of Wales.
- Contributing to the advisory group for the 'WeCare' recruitment campaign by Social Care Wales.
- Continuing to develop the delivery model of the Chwarae o Safon Playwork Quality Mark with support from Cardiff Business School students.
- Planned and delivered a series of Understanding Play Sufficiency webinars with Wendy Russell and Ludicology.
- Developing two new short films - *What does it take to be a playworker?* and *What is open access playwork?*
- Providing seminars, training opportunities and conferences to facilitate the provision of quality play services to children, including delivering:
 - a national conference in Cardiff - Playing and being well: Research into practice for 127 delegates
 - a two-day face-to-face Playworkers Forum event for 50 delegates, the focus for the event was micro keynotes on the value of playwork in a range of contexts and practical skills
 - a north Wales conference - Play sufficiency: understanding your role in the statutory duty - to 37 delegates.
- Delivering a range of presentations for:
 - Early Years Wales (webinar on risk)
 - the National Playwork Conference in Eastbourne (workshop on National Occupational Standards)
 - Green Space Wales network
 - NHS Wales (Lunch and Learn Session)
 - Theatre for Young Audiences (TYA) Cymru
 - Welsh Government's Foundations for the Future: Enhancing Lives of Babies, Children, Young People and their Families Conference (workshop)

- Social Care Wales Early Years Conference (facilitator and stall holder)
- Social Care Wales (two webinars on play and wellbeing)
- Denbighshire Childcare and Play Conference
- Torfaen Play Priority Conference
- Ynys Môn's Fostering Community (workshop)
- Clybiau Plant Cymru Kids' Clubs online conference (presented an award)
- Centre for Alternative Technology (for trainee architects)
- Design Commission for Wales' Placemaking for Town Centres Conference.

Play policy

Objective: To work with individuals, organisations and networks to inform the development of policy and matters related to children's play in Wales

Outcome: Play Wales was involved in a variety of UK and worldwide policy groups attending meetings of relevant organisations to ensure UK wide initiatives reflect development and best practice in Wales:

- UK Play Safety Forum
- UK Children's Play Policy Forum
- National Playday Steering Group
- International Play Association (IPA) Cymru Wales
- International Play Association (IPA) World
- Learning through Landscapes Board
- UK Playwork NOS Consortium.

Additionally, on a UK and international level, Play Wales:

- continued to provide support for IPA World to adhere to requirements as an international charity registered in England and Wales.
- provided secretariat support for International Play Association (IPA) Cymru Wales branch.
- hosted three student placements from Cardiff University to assist with data collection and analysis for all-Wales play satisfaction surveys with children.
- engaged with various local public health teams to promote the importance of play.
- collaborated with Starlight Children's Foundation to support Hospital Play Specialists in Wales.
- continued research partnerships with Swansea University and Cardiff University advising on a range of research topics:
 - Play in schools
 - Play and humour
 - Play in the early years and family engagement
 - Play, physical activity and wellbeing
 - Play and displaced children
 - Play and planning.

Play Wales also responded to relevant national consultations:

- Prevention of ill health-obesity consultation (Senedd Health and Social Care Committee)
- Draft Mental Health and Wellbeing Strategy
- Draft Priorities for Culture
- The Specification of Apprenticeship Standards Wales (SASW)
- Youth work in Wales: delivering for young people.

Additionally, Play Wales:

- Undertook activity to sustain learning from the Community Play Ambassador Project, a three-year project funded by the Healthy Active Fund, including the promotion of and circulation of resources for an endorsed play and playwork course.
- Undertook an audit of play in hospital for Cwm Taf Morgannwg Public Health Team.
- Developed and implemented an early years outdoor play project for Cardiff and Vale of Glamorgan Public Health.
- Supported the Welsh Government to implement recommendations from the Ministerial Review of Play Steering Group report.
- Contributed to various academic publications and external publications.
- Undertook fundraising activity in line with our Fundraising Strategy, contributing to three academic led research proposals to National Institute for Health Research (NIHR):
 - researching the impact of local authority responses to the Play Sufficiency Duty in Wales on children's play and health and wellbeing outcomes
 - examining the provision of afternoon play in schools
 - reviewing the impact of and contextualising the Healthy Dads - Healthy Kids initiative.

Advice and support

Objective: To provide specialist knowledge regarding all issues about and affecting children's play

Outcome: Play Wales was involved in a variety of Wales wide working groups to ensure that children's play acquires the status it deserves:

- Wales UNCRC Monitoring Group
- Early Years Action Group
- Children's Rights in Early Years Network
- Children in Wales Policy Council
- Active Healthy Kids (AHK) Wales Expert Group - lead on active play indicator
- Welsh Government Building a Healthier Wales Task and Finish Group - Ministerial Priorities
- Welsh Government Anti-Racist Wales Childcare and Play Governance Group and associated sub-groups
- Welsh Government Childcare and Play Stakeholder Group
- Welsh Government Early Childhood Education and Care (ECEC) Action Plan Stakeholder Group
- Senedd Cross Party Group for Children and Families

- Care Inspectorate Wales Childcare and Play Working Group
- Education and Training Standards (ETS) Committee
- Youth work strategy workforce development implementation participation group
- time limited task and finish groups related to the above.

Outcome: Play Wales has supported the development of a strategic approach to children's play through:

- taking part in the National Mission on Obesity - roundtable discussion.
- contributing to actions arising from the Ministerial Review of Play, such as:
 - updating the Play Sufficiency Assessment Template and Toolkit, following engagement with local authority play sufficiency officers
 - providing guidance on the review of Wales a play friendly country, the play sufficiency statutory guidance.
- collaborating with Early Years Wales and Sport Wales on The Foundations Framework Developing Good Practice in Physical Activity and Sporting Environments for Children aged 3-11 years.
- facilitating regular meetings for play sufficiency lead officers.
- gathering examples of play sufficiency from local authorities across Wales for future dissemination.
- planning and facilitating a range of play sufficiency workshops and presentations.
- facilitating check-in meetings for open access playwork providers.
- gathering data for a pan-Wales analysis of children's play satisfaction surveys.
- continuing to work with commissioned researchers to update the evidence on the value of play from a public and social policy perspective in Wales.

Outcome: Play Wales has supported play at delivery level through:

- ensuring that local community groups are signposted to and supported appropriately by local support networks. We received and responded to a broad range of queries via social media, telephone and email from parents, elected members, schools and small organisations during the last year. The queries include questions about qualifications, research queries from students, funding for play equipment and play areas, support for saving school playing fields, job advertising and requests for letters of support for funding applications.
- providing non-managerial professional development support to play development officers throughout Wales.
- providing advice regarding play officer recruitment to local authorities and voluntary organisations.
- providing support for voluntary sector play projects.
- presentations at local (online and in person) play sufficiency and play events and conferences throughout Wales.
- providing advice regarding play space design and development.
- supporting local communities and several communities to establish resident-led street closures for play.
- working with partners in the Vale of Glamorgan to consider play in secondary schools.
- working with local authorities to develop projects which source and supply loose parts materials for play.
- supporting Isle of Anglesey County Council to develop a Strategic Framework for Play.
- supporting an event which provided continuing professional development for early years settings to consider outdoor play.

- supporting Pobl Group to implement the recommendations of the Pillgwenlly Play Audit
- researching the provision and implementation of after school play projects.
- monitoring and researching a pilot project to understand and support the play needs for children in temporary accommodation.
- sustaining and developing the delivery infrastructure for playwork training and qualifications
- attending and engaging with delegates at National Education Shows.

Quality Assurance

We continue to maintain the systems, reviewing and updating as appropriate, developed when Play Wales achieved the PQASSO Quality Mark Level 1 (NCVO quality assurance scheme).

Financial review

Financial position

Play Wales continues to be reliant upon core funding from the Welsh Government. The funding from the Welsh Government has been secured until 31 March 2026. The charity made an unrestricted deficit of £43,132 for the year ending 31 March 2025 (2024: £46,486 as restated).

Investment policy

The Trustees regularly review the amount that the organisation requires to ensure that they are adequate to fulfil its continuing obligations. Currently the charity takes a cautious approach to investing, minimising the level of risk.

Reserves Statement

Play Wales intends to maintain the level of free reserves that equates to between six and twelve months of annual expenditure. The financial reserves are set aside to ensure financial stability for staff and its members and to ensure that the current activities would be maintained in the event of a period of unforeseen difficulty. The calculation of the required level of reserves is integral to Play Wales's planning, budget and forecast cycle. The free reserves available to the charity (excluding the fixed asset, the designated fund and the pension reserve) were £311,006 (2024: £316,027 as restated).

Defined Benefit Pension Scheme

Play Wales is a member of the Local Government Pension scheme operated through Cardiff and The Vale of Glamorgan. The defined benefit scheme currently has a surplus of £1,750,000 (2024: surplus of £1,320,000). The Trustees recognise that the current pension surplus is highly volatile due to changes in accounting estimate and assumptions used by the actuaries when valuing the scheme. A surplus is only recognised to the extent of reduced future contribution to the plan.

Plans for the future 2025-2026

Play Wales will continue to work to promote children's play and act as an advocate for children and their play needs. Particularly, we anticipate that we will undertake the following:

- Continue to support providers of play opportunities to respond to changes in the social, political and financial landscape in a play friendly way.
- Support the Welsh Government to achieve the milestones set out in the Ministerial Review of Play.
- Continue to deliver a communication service aimed at our broad constituency through the provision of focused publications, direct mailing and up to date websites as well as social media engagement.
- Contribute to and inform local, national and international advocacy through project work and membership of committees and groups.
- Support local authorities and third sector organisations to engage and respond to national policy through events, network facilitation and advice.
- Continue to work with research institutions to identify what children say about access to play.
- Review and implement A play friendly workforce for Wales, our workforce development plan.
- Work with approved centres to ensure that the delivery of Agored Cymru playwork qualifications, and other training, continues to be of quality and responds to the needs of the workforce.
- Launch and promote the Chwarae o Safon Playwork Quality Assurance Framework.
- Work with local Public Health Teams to agree and share messages regarding children's play.
- Undertake and publish a pan-Wales report of surveys completed by children across local authority areas in Wales as part of their Play Sufficiency Assessments in 2025.
- Deliver *Playful Childhoods* campaigns to support parents and carers to provide sufficient opportunities for children to play at home and in their communities.
- Develop and deliver a national conference and a range of events and training opportunities for playworkers and others whose work impacts on children.
- Review, update and implement our Fundraising Strategy to enable delivery of additional projects.
- To continue to highlight and raise the importance of the provision of play in healthcare.
- Lead the review of the National Occupational Standards for Playwork, on behalf of the UK Playwork NOS Consortium.
- Work with international partners to support them to deliver endorsed playwork training
- Develop and publish a manifesto to inform the Senedd Cymru election in 2026.

To ensure these services are developed and delivered as effectively as possible we will continually review and develop Play Wales' operational plan.

Structure, governance and management

Governing document

The charity is controlled by its governing document, and constitutes a charitable incorporation organisation (CIO).

Reference and administrative details

Registered Charity number

1068926

Principal address

Park House
Greyfriars Road
Cardiff
CF10 3AF

Trustees

R Lyons
K Towler
M C King – Resigned 16 June 2025
Dr S C Y Crowley – Resigned 08 July 2025
Mrs E Clark
Mrs R Barrance
Dr J Tyrie
Dr M Khan
Dr H S Hersi

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EH2 3NF

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

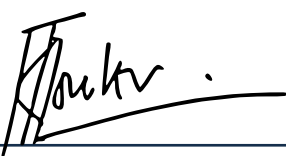
Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those 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 judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which 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 Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

Approved by order of the board of trustees on 27 November 2025 and signed on its behalf by:



K Towler - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Opinion

We have audited the financial statements of Play Wales / Chwarae Cymru (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 Annual Report, other than the financial statements and our Report of the Independent Auditors 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.

The financial statements for the year ended 31 March 2024 were audited by another auditor who expressed an unmodified opinion on those statements on 6 January 2025.

As disclosed in Note 10, the comparative information has been restated to reflect prior year adjustments. Our opinion is not modified in respect of this matter.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PLAY WALES / CHWARAE CYMRU**

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, and then, design and perform audit procedures responsive to those risks, including obtaining audit evidence that is insufficient and appropriate to provide a basis for our opinion.

We discussed our audit independence complying with the Revised Ethical Standard 2024 with the engagement team members whilst planning the audit and continually monitored our independence throughout the process.

Identifying and assessing potential risks related to irregularities.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- enquiring of management, including obtaining and reviewing support documentation, concerning the charity's policies and procedures relating to:
 - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations;
- discussing among the engagement team how and where fraud might occur in the Financial Statements and any potential indicators of fraud.
- obtaining an understanding of the legal and regulatory frameworks that the charity operates in, focusing on those laws and regulations that had a direct effect on the Financial Statements or that had a fundamental effect on the operations of the company. The key laws and regulations we considered in this context included the Charities Act 2011 and relevant tax legislation.

Audit response to risks identified

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations;
- enquiring of management concerning actual and potential litigation and claims; performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments;
- assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and
- evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

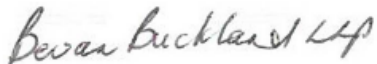
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Bevan Buckland LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
PLAY WALES / CHWARAE CYMRU**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Bevan Buckland LLP (Statutory Auditors)
Ground Floor Cardigan House
Castle Court
Swansea Enterprise Park
Swansea
SA7 9LA

Date: 27 November 2025

PLAY WALES / CHWARAE CYMRU

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,448	-	1,448	10,075
Charitable activities	4				
Information Services		187,807	-	187,807	149,626
Workforce development		181,936	-	181,936	148,063
Play policy, advice & support		176,150	41,000	217,150	182,667
Investment income	3	18,642	-	18,642	11,852
Total		<u>565,983</u>	<u>41,000</u>	<u>606,983</u>	<u>502,283</u>
EXPENDITURE ON					
Charitable activities	5				
Information Services		166,194	-	166,194	162,201
Workforce development		193,115	-	193,115	185,722
Play policy, advice & support		238,306	52,500	290,806	200,845
Total		<u>597,615</u>	<u>52,500</u>	<u>650,115</u>	<u>548,768</u>
NET INCOME/(EXPENDITURE)		(31,632)	(11,500)	(43,132)	(46,485)
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		(50,000)	-	(50,000)	(70,000)
Net movement in funds		(81,632)	(11,500)	(93,132)	(116,485)
RECONCILIATION OF FUNDS					
Total funds brought forward		645,031	16,000	661,031	777,516
TOTAL FUNDS CARRIED FORWARD		<u>563,399</u>	<u>4,500</u>	<u>567,899</u>	<u>661,031</u>

The notes form part of these financial statements

PLAY WALES / CHWARAE CYMRU

BALANCE SHEET
31 MARCH 2025

		Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	11	-	-	-	-
CURRENT ASSETS					
Debtors	12	128,352	-	128,352	97,216
Investments	13	340,000	-	340,000	-
Cash at bank and in hand		217,338	4,500	221,838	721,084
		<u>685,690</u>	<u>4,500</u>	<u>690,190</u>	<u>818,300</u>
CREDITORS					
Amounts falling due within one year	14	(122,291)	-	(122,291)	(157,269)
NET CURRENT ASSETS		<u>563,399</u>	<u>4,500</u>	<u>567,899</u>	<u>661,031</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>563,399</u>	<u>4,500</u>	<u>567,899</u>	<u>661,031</u>
NET ASSETS		<u><u>563,399</u></u>	<u><u>4,500</u></u>	<u><u>567,899</u></u>	<u><u>661,031</u></u>
FUNDS	16				
Unrestricted funds				563,399	645,031
Restricted funds				4,500	16,000
TOTAL FUNDS				<u><u>567,899</u></u>	<u><u>661,031</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 November 2025..... and were signed on its behalf by:



.....
K Towler - Trustee

PLAY WALES / CHWARAE CYMRU

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	(177,888)	34,065
Net cash (used in)/provided by operating activities		(177,888)	34,065
Cash flows from investing activities			
Purchase of unlisted investments		(340,000)	-
Interest received		18,642	11,852
Net cash (used in)/provided by investing activities		(321,358)	11,852
Change in cash and cash equivalents in the reporting period		(499,246)	45,917
Cash and cash equivalents at the beginning of the reporting period		721,084	675,167
Cash and cash equivalents at the end of the reporting period		221,838	721,084

The notes form part of these financial statements

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024 as restated
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(43,132)	(46,485)
Adjustments for:		
Interest received	(18,642)	(11,852)
Pension charge difference	(50,000)	(70,000)
(Increase)/decrease in debtors	(31,136)	315,506
Decrease in creditors	(34,978)	(153,104)
Net cash (used in)/provided by operations	<u>(177,888)</u>	<u>34,065</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	721,084	(499,246)	221,838
	<u>721,084</u>	<u>(499,246)</u>	<u>221,838</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	-	340,000	340,000
	<u>-</u>	<u>340,000</u>	<u>340,000</u>
Total	<u>721,084</u>	<u>(159,246)</u>	<u>561,838</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key sources of estimation uncertainty

Defined benefit pension scheme

As set out in notes, the charity operates a defined benefit pension scheme for all qualifying employees. The accounting cost of these benefits and the present value of the pension liabilities involved judgements about uncertain events including such factors as the life expectancy of members, the salary progression of current employees, price inflation and the discount rate used to calculate the net present value of the future pension payments. Estimates are used for all of these factors in determining the pension costs and liabilities incorporated in the financial statements. The assumptions reflect historical experience and judgement regarding future expectations and external actuarial specialists are also used to assist the exercise.

The present value of the defined benefit obligation is less than the fair value of plan assets as at 31 March 2025 and therefore the defined benefit plan is in a surplus position. An entity can only recognise a plan surplus to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan. The plan surplus has therefore been restricted as seen in the Retirement benefit scheme note.

Income

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grant 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.

Publications, merchandise, seminar, conference and other earned income is recognised when the charity has entitlement to the funds, 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 cost 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.

Tangible fixed assets

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

Fixtures and fittings - 20% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

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. 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.

Defined benefit pension schemes

As set out in notes, the charity operates a defined benefit pension scheme for all qualifying employees. The accounting cost of these benefits and the present value of the pension liabilities involved judgements about uncertain events including such factors as the life expectancy of members, the salary progression of current employees, price inflation and the discount rate used to calculate the net present value of the future pension payments. Estimates are used for all of these factors in determining the pension costs and liabilities incorporated in the financial statements. The assumptions reflect historical experience and judgement regarding future expectations and external actuarial specialists are also used to assist the exercise.

The present value of the defined benefit obligation is less than the fair value of plan assets as at 31 March 2025 and therefore the defined benefit plan is in a surplus position. An entity can only recognise a plan surplus to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan. The plan surplus has therefore been restricted as seen in the Retirement benefit scheme note.

Cash at bank and in hand

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in profit or loss.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued**Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the company transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Debtors

Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Employee benefits

Short-term employee benefits and contributions to defined contribution plans are recognised as an expense in the period in which they are incurred.

2. DONATIONS AND LEGACIES

	2025	2024 as restated
	£	£
Donations	<u>1,448</u>	<u>10,075</u>

3. INVESTMENT INCOME

	2025	2024 as restated
	£	£
Deposit account interest	<u>18,642</u>	<u>11,852</u>

PLAY WALES / CHWARAE CYMRU

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024 as restated
	Activity	£	£
Publications and merchandise	Information Services	14,923	5,760
Grants	Information Services	167,000	140,000
Other earned income	Information Services	213	1,141
Conference and seminars	Information Services	5,671	2,725
Grants	Workforce development	167,000	140,000
Other earned income	Workforce development	12,901	6,023
Conference and seminars	Workforce development	2,035	2,040
Grants	Play policy, advice & support	208,000	157,150
Other earned income	Play policy, advice & support	9,150	25,517
		<u>586,893</u>	<u>480,356</u>

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

	2025	2024 as restated
	£	£
Welsh Government	501,000	420,000
Cwm Taf Morgannwg University Health Board	-	2,000
Moondance	-	12,000
Future Valleys Construction	-	3,150
Millennium Stadium Trust	7,500	-
Isle of Anglesey County Council	9,500	-
Cardiff & Vale University Health Board	24,000	-
	<u>542,000</u>	<u>437,150</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Information Services	85,435	80,759	166,194
Workforce development	59,856	133,259	193,115
Play policy, advice & support	105,047	185,759	290,806
	<u>250,338</u>	<u>399,777</u>	<u>650,115</u>

6. SUPPORT COSTS

	Management £	Other £	Totals £
Information Services	56,274	24,485	80,759
Workforce development	108,776	24,483	133,259
Play policy, advice & support	161,276	24,483	185,759
	<u>326,326</u>	<u>73,451</u>	<u>399,777</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

				2025	2024 as restated
	Information Services £	Workforce development £	Play policy, advice & support £	Total activities £	Total activities £
Wages	30,358	82,858	135,358	248,574	252,603
Social security	8,290	8,291	8,291	24,872	23,736
Pensions	17,626	17,627	17,627	52,880	59,019
Staff training	2,613	2,613	2,613	7,839	7,815
Premises	11,710	11,709	11,709	35,128	37,020
Property running costs	769	769	769	2,307	710
Administration and meeting costs	1,943	1,943	1,943	5,829	4,011
Communications, computer and website	3,248	3,247	3,247	9,742	14,436
Legal, professional and subscriptions	1,566	1,565	1,565	4,696	3,558
Net pension finance cost	(3,334)	(3,333)	(3,333)	(10,000)	(39,999)
Audit, accountancy and other fees	5,970	5,970	5,970	17,910	14,400
	<u>80,759</u>	<u>133,259</u>	<u>185,759</u>	<u>399,777</u>	<u>377,309</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

2 trustees were reimbursed for travel expenses in the year totalling £233 (2024: £383)

8. STAFF COSTS

	2025	2024 as restated
	£	£
Wages and salaries	281,133	275,478
Social security costs	24,872	23,736
Other pension costs	52,880	59,019
	<u>358,885</u>	<u>358,233</u>

Key management personnel

Key management personnel oversee the directing, controlling and operating the charity on a day-to-day basis. The pay of senior staff is reviewed annually and increased in line with the pay scales for education professionals employed under Soulbury pay and conditions. The Soulbury committee has issued advice and guidance on where different levels of posts should be placed on the pay scale that the charity has followed. The total employee benefits of the key management personnel of the charity were £177,912 (2024: £174,647).

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

	2025	2024 as restated
Direct charitable expenditure	5	4
Other expenses	2	2
	<u>7</u>	<u>6</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

8. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024 as restated
£60,001 - £70,000	1	1
£70,001 - £80,000	1	-
	<u>2</u>	<u>1</u>

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds as restated £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,075	-	10,075
Charitable activities			
Information Services	149,626	-	149,626
Workforce development	148,063	-	148,063
Play policy, advice & support	170,667	12,000	182,667
Investment income	11,852	-	11,852
Total	<u>490,283</u>	<u>12,000</u>	<u>502,283</u>
EXPENDITURE ON			
Charitable activities			
Information Services	162,201	-	162,201
Workforce development	185,722	-	185,722
Play policy, advice & support	194,263	6,582	200,845
Total	<u>542,186</u>	<u>6,582</u>	<u>548,768</u>
NET INCOME/(EXPENDITURE)	(51,903)	5,418	(46,485)
Other recognised gains/(losses)			
Actuarial gains/(losses) on defined benefit schemes	(70,000)	-	(70,000)
Net movement in funds	(121,903)	5,418	(116,485)
RECONCILIATION OF FUNDS			
Total funds brought forward	766,934	10,582	777,516
TOTAL FUNDS CARRIED FORWARD	<u>645,031</u>	<u>16,000</u>	<u>661,031</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

10. PRIOR YEAR ADJUSTMENT

During the audit of the financial statements for the year ended 31 March 2025, it was identified that certain costs relating to commissioned work at the prior year-end had been incorrectly recognised as expenditure in the Statement of Financial Activities (SOFA) for the year ended 31 March 2024. Whilst the work had been commissioned and a legal obligation to settle to costs was in place at the year end, the work had not been undertaken and these costs should have been recognised as prepayments.

As a result, the unrestricted funds brought forward as at 1 April 2024 were understated, and the corresponding prepayment asset was omitted from the balance sheet.

A prior year adjustment has been made to correct this misstatement. The impact of the restatement is as follows:

Impact of restatement

	£
Financial year 2022/23	
Unrestricted reserves at 31 March 2023 as previously reported	672,638
Effect of prior year adjustment	94,296
Restated unrestricted reserves at 31 March 2023	766,934
Total reserves at 31 March 2023	777,516
 Financial year 2023/24	
Unrestricted reserves at 1 April 2023 as previously reported	672,638
Net movement in funds at 31 March 2024 as previously reported	(89,461)
Total unrestricted reserves at 31 March 2024 as previously reported	583,177
Increase in unrestricted funds brought forward	94,296
Effect of prior year adjustment	(32,442)
Restated unrestricted reserves at 31 March 2024	645,031
Restricted reserves at 31 March 2024 as previously reported	16,000
Total restated reserves at 31 March 2024	661,031
 Increase in Prepayments (Balance Sheet)	61,854
Increase in Expenditure (SOFA - 2023/24)	32,442

Current year impact

The prepayments recognised at 31 March 2024 have been released to expenditure in the year ended 31 March 2025, in line with the delivery of services. The impact on the current year is:

	£
Increase in Expenditure (SOFA - 2024/25)	36,052
Reduction in Prepayments (Balance Sheet)	(36,052)

This adjustment has been made in accordance with the Charities SORP (FRS 102), to ensure that the financial statements provide a true and fair view of the charity's financial position and performance. The trustees have reviewed and approved the restatement.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	18,076
DEPRECIATION	
At 1 April 2024 and 31 March 2025	18,076
NET BOOK VALUE	
At 31 March 2025	-
At 31 March 2024	-

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade debtors	5,826	25,962
Prepayments and accrued income	122,526	71,254
	<u>128,352</u>	<u>97,216</u>

13. CURRENT ASSET INVESTMENTS

	2025	2024 as restated
	£	£
Unlisted investments	340,000	-
	<u>340,000</u>	<u>-</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024 as restated
	£	£
Trade creditors	53,230	61,646
Taxation and social security	7,656	5,913
Other creditors	61,405	89,710
	<u>122,291</u>	<u>157,269</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024 as restated
	£	£
Within one year	25,640	25,640
Between one and five years	14,957	40,597
	<u>40,597</u>	<u>66,237</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	316,027	(5,021)	311,006
Potential redundancy costs	134,000	-	134,000
Future book production costs	28,000	-	28,000
Future revising qualification, training materials and resources	14,300	-	14,300
Training and workforce development	142,704	(76,611)	66,093
St Donats Nursery Donation	10,000	-	10,000
	<u>645,031</u>	<u>(81,632)</u>	<u>563,399</u>
Restricted funds			
Merthyr Tydfil County Borough Council	4,000	(2,000)	2,000
Moondance	12,000	(12,000)	-
Millennium Stadium Charitable Trust	-	2,500	2,500
	<u>16,000</u>	<u>(11,500)</u>	<u>4,500</u>
TOTAL FUNDS	<u>661,031</u>	<u>(93,132)</u>	<u>567,899</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	558,277	(513,298)	(50,000)	(5,021)
Training and workforce development	7,706	(84,317)	-	(76,611)
	<u>565,983</u>	<u>(597,615)</u>	<u>(50,000)</u>	<u>(81,632)</u>
Restricted funds				
Merthyr Tydfil County Borough Council	-	(2,000)	-	(2,000)
Moondance	-	(12,000)	-	(12,000)
Cardiff & Vale Outdoor Play Project	24,000	(24,000)	-	-
Isle of Anglesey CC	9,500	(9,500)	-	-
Millennium Stadium Charitable Trust	7,500	(5,000)	-	2,500
	<u>41,000</u>	<u>(52,500)</u>	<u>-</u>	<u>(11,500)</u>
TOTAL FUNDS	<u>606,983</u>	<u>(650,115)</u>	<u>(50,000)</u>	<u>(93,132)</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	389,460	(55,433)	(18,000)	316,027
Potential redundancy costs	116,000	-	18,000	134,000
Future book production costs	28,000	-	-	28,000
Future revising qualification, training materials and resources	14,300	-	-	14,300
Training and workforce development	219,174	(76,470)	-	142,704
St Donats Nursery Donation	-	10,000	-	10,000
	<u>766,934</u>	<u>(121,903)</u>	<u>-</u>	<u>645,031</u>
Restricted funds				
Merthyr Tydfil County Borough Council	8,150	(4,150)	-	4,000
The Parent Network CCB	1,332	(1,332)	-	-
Save The Children	1,100	(1,100)	-	-
Moondance	-	12,000	-	12,000
	<u>10,582</u>	<u>5,418</u>	<u>-</u>	<u>16,000</u>
TOTAL FUNDS	<u>777,516</u>	<u>(116,485)</u>	<u>-</u>	<u>661,031</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	480,283	(465,716)	(70,000)	(55,433)
Training and workforce development	-	(76,470)	-	(76,470)
St Donats Nursery Donation	10,000	-	-	10,000
	<u>490,283</u>	<u>(542,186)</u>	<u>(70,000)</u>	<u>(121,903)</u>
Restricted funds				
Merthyr Tydfil County Borough Council	-	(4,150)	-	(4,150)
The Parent Network CCB	-	(1,332)	-	(1,332)
Save The Children	-	(1,100)	-	(1,100)
Moondance	12,000	-	-	12,000
	<u>12,000</u>	<u>(6,582)</u>	<u>-</u>	<u>5,418</u>
TOTAL FUNDS	<u>502,283</u>	<u>(548,768)</u>	<u>(70,000)</u>	<u>(116,485)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	389,460	(60,454)	(18,000)	311,006
Potential redundancy costs	116,000	-	18,000	134,000
Future book production costs	28,000	-	-	28,000
Future revising qualification, training materials and resources	14,300	-	-	14,300
Training and workforce development	219,174	(153,081)	-	66,093
St Donats Nursery Donation	-	10,000	-	10,000
	<u>766,934</u>	<u>(203,535)</u>	<u>-</u>	<u>563,399</u>
Restricted funds				
Merthyr Tydfil County Borough Council	8,150	(6,150)	-	2,000
The Parent Network CCB	1,332	(1,332)	-	-
Save The Children	1,100	(1,100)	-	-
Millennium Stadium Charitable Trust	-	2,500	-	2,500
	<u>10,582</u>	<u>(6,082)</u>	<u>-</u>	<u>4,500</u>
TOTAL FUNDS	<u>777,516</u>	<u>(209,617)</u>	<u>-</u>	<u>567,899</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	1,038,560	(979,014)	(120,000)	(60,454)
Training and workforce development	7,706	(160,787)	-	(153,081)
St Donats Nursery Donation	10,000	-	-	10,000
	<u>1,056,266</u>	<u>(1,139,801)</u>	<u>(120,000)</u>	<u>(203,535)</u>
Restricted funds				
Merthyr Tydfil County Borough Council	-	(6,150)	-	(6,150)
The Parent Network CCB	-	(1,332)	-	(1,332)
Save The Children	-	(1,100)	-	(1,100)
Moondance	12,000	(12,000)	-	-
Cardiff & Vale Outdoor Play Project	24,000	(24,000)	-	-
Isle of Anglesey CC	9,500	(9,500)	-	-
Millennium Stadium Charitable Trust	7,500	(5,000)	-	2,500
	<u>53,000</u>	<u>(59,082)</u>	<u>-</u>	<u>(6,082)</u>
TOTAL FUNDS	<u>1,109,266</u>	<u>(1,198,883)</u>	<u>(120,000)</u>	<u>(209,617)</u>

Designated funds

Designated funds comprise of funds that are set aside for specific purposes which would otherwise form part of the general reserves of the organisation.

The trustees consider it prudent to set aside an amount equivalent to the potential redundancy costs for the organisation's staff.

They have also set aside the surplus on book sales to underwrite future production costs that are expected to be used during the financial year 2025/26. The revising of the P3 qualification training materials and resources are likely to be completed and expended in 2025/26.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

16. MOVEMENT IN FUNDS - continued

Training & workforce development is the development of training, events, toolkits and training materials aimed at the play workforce, including a particular focus on schools and school staff and the importance of play to support Covid recovery in the coming years.

St Donats Nursery School donated winding up funds and they are designated to be used for pre-school objectives as per their wishes.

Restricted funds

Merthyr Tydfil County Borough Council - funding to purchase equipment, play kits and assists with play conferences.

The Parent Network CCB - funding to support street play resources in Merthyr Tydfil.

Save the Children - Funding for Stay and Play project at Monnow.

Moondance - funding to scope the play needs of children in temporary accommodation by understanding the limitations and opportunities faced by their families.

Cardiff & Vale Outdoor Play Project - Project to Increase Outdoor play in early years within Cardiff and the Vale

Isle of Anglesey County Council - Provide support to develop a strategic framework for play

Millennium Stadium Charitable Trust - Facilitate the Stay and Play project in schools across Wales and update the toolkit - Opening school grounds for play

17. RELATED PARTY DISCLOSURES

The charity's CEO is a trustee of the International Play Association, another not for profit organisation.

18. CUSTODIAN FUNDS

Play Wales holds funds on behalf of IPA Wales, a member organisation of the International Play Association (IPA World). During the year Play Wales made payments of £511 (2024: £183) on behalf of IPA Wales. Funds totalling £4,506 (2024: £5,017) were held on behalf of IPA Wales at the balance sheet date.

19. RETIREMENT BENEFIT SCHEMES

The Cardiff and Vale Local Government Pension Scheme is a defined benefit scheme based on final pensionable salary. The assets of the scheme are held separately from those of the company.

The scheme actuary carries out a triennial valuation to assess the funding requirements of the scheme. The most recent valuation was carried out as at 31 March 2022. The assumptions used in the valuation were updated to reflect market conditions at the valuation date. These assumptions affect the valuation results, particularly in relation to the rate of return on investments and salary and pension increases.

The triennial valuation for funding requirements is different from the valuation used for inclusion in the financial statements. Aon, the scheme actuary, has carried out a valuation for financial reporting purposes as at 31 March 2025. This valuation uses projected unit methods and actuarial bases to assess future liabilities.

Key assumptions

	2025	2024
	%	%
Discount rate	5.8	4.8
Expected rate of increase of pensions in payment	2.5	2.6
Expected rate of salary increases	3.5	3.6
CPI inflation	2.5	2.6
Pension accounts revaluation rate	2.5	2.6

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2025	2024
	Years	Years
Retiring today		

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

19. RETIREMENT BENEFIT SCHEMES - continued

- Males	21.9	22.1
- Females	24.2	24.3
	<u> </u>	<u> </u>
Retiring in 20 years		
- Males	22.2	22.7
- Females	25.0	25.3
	<u> </u>	<u> </u>

Amounts recognised in the profit and loss account:

	2025	2024
	£	£
Current service cost	50,000	60,000
Net interest on defined benefit liability/(asset)	(10,000)	(40,000)
	<u> </u>	<u> </u>
Total costs	40,000	20,000
	<u> </u>	<u> </u>

Amounts taken to other comprehensive income:

	2025	2024
	£	£
Actual return on scheme assets	(130,000)	(370,000)
Less: calculated interest element	180,000	150,000
	<u> </u>	<u> </u>
Return on scheme assets excluding interest income	50,000	(220,000)
Actuarial changes related to obligations	370,000	(90,000)
Effects of changes in the amount of surplus that is not recoverable	(370,000)	380,000
	<u> </u>	<u> </u>
Total costs	50,000	70,000
	<u> </u>	<u> </u>

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025	2024
	£	£
Present value of defined benefit obligations	2,070,000	2,320,000
Fair value of plan assets	(3,820,000)	(3,640,000)
	<u> </u>	<u> </u>
Surplus in scheme	(1,750,000)	(1,320,000)
Restriction on scheme assets	1,750,000	1,320,000
	<u> </u>	<u> </u>
Total liability recognised	-	-
	<u> </u>	<u> </u>

Movements in the present value of defined benefit obligations:

	2025
	£
Liabilities at 1 April 2024	2,320,000
Current service cost	50,000
Benefits paid	(60,000)
Contributions from scheme members	20,000
Actuarial gains and losses	(370,000)
Interest cost	110,000
	<u> </u>
At 31 March 2025	2,070,000
	<u> </u>

The defined benefit obligations arise from plans which are wholly unfunded.

Movements in the fair value of plan assets:

2025

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

19. RETIREMENT BENEFIT SCHEMES - continued

	£
Fair value of assets at 1 April 2024	3,640,000
Interest income	180,000
Return on plan assets (excluding amounts included in net interest)	(50,000)
Benefits paid	(60,000)
Contributions by the employer	90,000
Contributions by scheme members	20,000
At 31 March 2025	3,820,000

The fair value of plan assets at the reporting period was as follows:

	2025	2024
	£	£
Equity instruments	2,580,000	2,530,000
Property	220,000	230,000
Government bonds	290,000	310,000
Corporate bonds	190,000	270,000
Multi asset credit	200,000	200,000
Cash	20,000	80,000
Other	320,000	20,000
	3,820,000	3,640,000

The split of the liabilities at the last valuation between the various categories of members is as follows:

Active members - 33%
 Deferred Pensioners - 14%
 Pensioners - 53%

PLAY WALES / CHWARAE CYMRU

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,448	10,075
Investment income		
Deposit account interest	18,642	11,852
Charitable activities		
Publications and merchandise	14,923	5,760
Grants	542,000	437,150
Other earned income	22,264	32,681
Conference and seminars	7,706	4,765
	586,893	480,356
Total incoming resources	606,983	502,283
EXPENDITURE		
Charitable activities		
Wages	32,559	22,875
Printing, translation, art and advertising	61,428	23,198
Training and consultancy	114,109	81,651
Publication costs	80	108
Administration and meeting costs	4,793	5,040
Other staff costs	7,700	12,942
Conference and project costs	29,151	24,963
Computer and website	518	682
	250,338	171,459
Support costs		
Management		
Wages	248,574	252,603
Social security	24,872	23,736
Pensions	52,880	59,019
	326,326	335,358
Other		
Staff training	7,839	7,815
Premises	35,128	37,020
Property running costs	2,307	710
Administration and meeting costs	5,829	4,011
Communications, computer and website	9,742	14,436
Legal, professional and subscriptions	4,696	3,558
Net pension finance cost	(10,000)	(39,999)
Audit, accountancy and other fees	17,910	14,400
	73,451	41,951
Total resources expended	650,115	548,768
Net expenditure	(43,132)	(46,485)

This page does not form part of the statutory financial statements



www.play.wales

Play Wales is the national organisation for children's play, an independent charity supported by the Welsh Government to uphold children's right to play and to provide advice and guidance on play-related matters.

Accounts

Charity registration number 1068926

PLAY WALES / CHWARAE CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

PLAY WALES / CHWARAE CYMRU

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PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

Our objectives are to provide and assist in the provision for facilities and services for play recreation, education and other leisure-time occupation for all children residing in Wales. We act as a champion for children's play; increasing awareness and understanding throughout Wales of the critical importance of play to children and their well-being. To maintain and ensure appropriate representation and consultation on matters affecting children's play in Wales. To contribute and support playwork education training and workforce development in Wales so as to further the play interests of children through quality play service provision and advocacy.

In meeting these objectives our aim is to foster a more tolerant, understanding and informed active response among adults who are in a position to meet children's play needs both directly and indirectly and therefore to improve the well-being and participation of children within their communities.

The focus of our work

The principal activity of Play Wales/Chwarae Cymru is to influence policy, strategic planning and practice of all agencies and organisations that have an interest in and a responsibility for children's play. This is achieved by providing information, technical advice and guidance related to play provision and workforce development; helping to identify needs and contributing to the increasing recognition of the profound importance of play as a critical component of children's development. Play Wales/Chwarae Cymru provides a forum for playwork throughout Wales and undertakes a national representational role for playwork.

As the national organisation for children's play in Wales our strategic aims during the year were to:

- Act as a critical friend of the Welsh Government
- Promote children's freely chosen independent play
- Advocate for children and their play needs
- Uphold their right to play on behalf of all the children of Wales
- Raise awareness of play needs at every level from national Government to local play schemes
- Represent play providers and playworkers offering expert advice, guidance, support, networking opportunities and conferences related to play, play policy, play provision and workforce development.

These strategic aims are achieved through the following principal activities:

- Information Service
- Workforce development
- Play policy, advice and support.

Ensuring our work delivers our aims

Our work is regularly reviewed throughout the year, through Trustees meetings and meetings with advisory groups, and through the reporting mechanism for Welsh Government. The management team has also instituted an annual review and forward planning process that evaluates our work and identifies areas for further development to effectively meet our aims.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We have referred to Charity Commission guidance on public benefit in conducting reviews of our aims and objectives. Trustees routinely consider how proposed or current work contributes to the aims and objectives of Play Wales/Chwarae Cymru.

Public benefit statement

Play Wales/Chwarae Cymru is the national organisation for children's play in Wales; an independent charity funded by the Welsh Government. The work of Play Wales/Chwarae Cymru benefits the people of Wales by:

- Responding to children's request (through consultation) for more and better places and opportunities to play
- Upholding and advocating for children's right to play (as stated in the United Nations Convention on the Rights of the Child) within national and regional forums and with decision making bodies
- Gathering and disseminating information relating to the benefits of playing to anyone who is in a position to further children's play interests
- Promoting quality provision for play that is inclusive of all children and young people – meeting the needs of disabled children and children who are disadvantaged or excluded
- Sharing expertise and providing guidance and advice, thus enabling children's services within local authorities and voluntary agencies to offer quality play provision that meets children's needs – and to get the maximum benefit for children from financial provision for play
- Promoting and supporting quality training for playworkers and trainers – thus contributing to the development of a skilled, expert workforce that also meets children's play needs.

Quality play services contribute to the health and well-being of children and young people and also to the health and vibrancy of communities (Welsh Government Play Policy 2002).

Who used and benefited from our services?

Our aims and objectives relate to benefiting the children of Wales – where in 2021 there were more than half a million children aged 0-15 (among a total population of just over three million).

Our services are largely offered free – some publications and events being offered on a non-profit making basis.

Trustees receive no benefits and give their time voluntarily. Any expenses claimed are set out in the accounts.

Our services were used by:

- Parents and carers
- Government officials
- Members of the public campaigning to instate or preserve play provision
- Organisations providing or supporting children's services – both local authority and voluntary
- Organisations providing children's play services – both local authority and voluntary, as well as community councils
- Playworkers, play development workers and play development officers
- Playwork trainers and managers of playworkers
- Teachers, head teachers, governors and educational psychologists
- Academics and university institutions

In the furtherance of these aims, the Trustees of Play Wales/Chwarae Cymru have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Information Service

Objective: To promote the value of children's play in Wales through the provision of timely and current information to our stakeholders

Outcome: Play Wales produced and disseminated a wide variety of bilingual information and services including:

Play Wales

Website:

- Launched a new website in May 2023. As well as redesigning and restructuring the website, the work also included reviewing and updating all existing website content in-house and working with an external editor.
- Provided and maintained the on-going development of a website which is regularly updated with current items of interest to members and to those who have a responsibility for or an interest in children's play, playwork and play provision. We attracted a significant audience to the website – over 160,000 page views by approximately 55,000 users – over the year.

Publications:

- Produced and published *Play for Wales*, our bilingual magazine, twice a year – distributed free both printed and electronically to approximately 4,000 recipients who can further children's play interests in Wales. The Spring/Summer 2023 issue was printed and distributed later than planned (October 2023) and the Autumn/Winter 2023 issue published on 1 March 2024 to mark Dydd Gŵyl Dewi.
- Continued working on the literature review we commissioned external academic researchers to undertake on our behalf. Outputs included:
 - Publishing a short bilingual briefing to introduce the literature review
 - Publishing a summary of the literature review which was also distributed to the 100 delegates who attended our national conference
 - Commissioning Welsh translation of full report
 - Proofing and editing of full report before commencing design work.
- Redesigned a number of existing resources – information sheets, top tips and briefings – to fit with the new Play Wales brand. This work is ongoing and offers a good opportunity to review the content of our existing resources.
- Produced and disseminated a range of new and updated resources, including:
 - *Ministerial Review of Play – A Play Wales summary*
 - *Play deprivation: the causes and consequences for child development, and the potential of playwork* information sheet
 - *A reading list for teachers – supporting children's play in schools.*
- Continued to distribute printed copies of our three storybooks, *Fun in the dungeon*, *Fun in the garden* and *Fun in the playground*.
- Worked with our cartoonist to develop new resources to support learners undertaking our training and qualifications.
- Disseminated and raised awareness about Play Wales' existing and updated resources, including information sheets, toolkits and storybooks.
- Celebrated Adult Learners Week 2023 by making our series of playwork guides available in print for the first time.
- Continued promotion and dissemination of child friendly resources for the International Play Association to promote Article 31 of the UNCRC and the key messages of General Comment no. 17.
- Produced and displayed five posters showcasing Play Wales work and partnership projects.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Engagement:

- Continued to post regularly on Play Wales' bilingual social media channels and kept a watching brief on the continued usefulness of various platforms. Over 8,000 follow our Facebook pages and 9,000 follow our accounts on X (formerly Twitter).
- Put together and distributed a monthly e-bulletin to approximately 4,000 recipients, which provides an overview of what's new on the Play Wales website.
- Promoted play through the media thus raising awareness of the barriers to children having quality play opportunities and emphasising the importance of children's play.
- Maintained regular contact with Members of Parliament and Members of the Senedd through magazines, events, meetings and information sheets – thus raising awareness of the importance to children of playing and the necessity to promote play-friendly decisions among planners and decision makers. Also, we sent a letter on behalf of all children in Wales to each Member of the Senedd to invite them to get involved in Playday 2023 events in their constituency.
- Contributed to online and in-person events in Wales – promoting the work of Play Wales and promoting quality play provision for children. An increase in online events since the pandemic has brought Play Wales and its work to a broader audience.
- Raised the profile of play in Wales and Play Wales internationally by regularly contributing to play and children's rights related blogs, magazines and journals.
- Continued to promote free Play Wales membership – rebranded as 'supporters' – using existing evergreen promotional materials to promote the offer.
- Conducted an evaluation of the Play Wales Information Service via an online survey and one-to-one interviews with key stakeholders. Overwhelmingly positive response to our work and we will use constructive feedback provided to inform future work.

Miscellaneous:

- Launched a new Play Wales logo and brand to coincide with the new Play Wales website.
- Contributed to the UK national Playday steering group and resources – thus supporting play services in providing Playday events for children, but also providing Welsh representation and support to a UK campaigning group highlighting barriers to quality play experiences and recommending action. Outputs included:
 - Playday website amended in Spring 2023 in readiness for the annual campaign.
 - Reviewed Terms of Reference for the steering group (Play Wales led on the original drafting) in readiness for 2024 campaign.
 - Developed and distributed electronically bilingual resources to publicise Playday 2023 events – used across the four nations (Play Wales led on the design work).
 - Playday 2023 theme launched in May 2023 – 'Playing on a shoestring'. In March 2024 commenced in-house and four nations discussions about the theme for 2024 campaign.
 - Playday website updated to allow organisers to register and promote their 2023 events online – moderating work shared between Play Wales, PlayBoard Northern Ireland and Play Scotland.
- Continued to add new publications to the Play Wales' library, which offers the most comprehensive resource of play and playwork materials in Wales. This is open to visitors by appointment (although not promoted since the pandemic restricted this possibility), and largely supports our team with up to date information, as well as play professionals and students studying play and playwork.
- Completed and launched *This is why play is so important*, a new documentary film to celebrate and promote children's play in Wales. Two successful and well attended launch events held in Cardiff and Wrexham prior to making it available online. English and Welsh versions of the film produced with narration provided in both languages by Matthew Rhys.
- Film entered into film festivals and shown at international conferences such as the IPA World triennial conference in Glasgow in June 2023 and Child in the City in Brussels in November 2023.
- Commissioned agency to produce a montage of the play memories originally gathered for the film to be used at our national conference in November 2023 and to further promote the film and the importance of play.
- Commissioned agency to produce short evergreen clips on specific topics from existing film footage for continued use on websites and social media to broaden appeal and engagement.
- Worked with a photographer to capture new photos for our library of images to be used on our websites, social media, campaign materials and in publications.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Maintained and updated Children's Play Policy Forum and Play Safety Forum websites on behalf of the four nations.
- Continued to work to ensure that our database and communications are compliant with General Data Protection Regulations (GDPR).

Playful Childhoods:

- Worked with a web developer to redesign and build a new website, which was launched on 20 November 2023 to mark World Children's Day. Website development included a significant restructure of the content to improve user experience. The new website is hosted on a more cost-effective open-access platform.
- Continued to update the website, which is aimed at parents and carers, and promotes the importance of play and offers practical advice and guidance on providing play opportunities at home and in the community. Over the year, the website attracted 50,000 page views by 33,000 users.
- Continued to build our audience and increase engagement on bilingual pages on social media: Facebook and Instagram. Over 5,000 follow our Facebook page and over 1,000 follow our Instagram account.
- Commenced the work of redesigning resources to fit with the new brand to ensure consistency with the new website.
- Continued to invest in Google Ads grant support to improve search engine rankings for *Playful Childhoods* with the aim of driving more traffic to the website – this continues to result in a significant traffic increase to the website.
- Worked with a PR company to develop and deliver a successful summer campaign aimed at target audiences to raise awareness of the importance of play and spreading the word about the *Playful Childhoods* website as a resource. Our five-week 'Playing on a shoestring' campaign, to fit with the 2023 Playday campaign, resulted in a 450% increase in traffic to our English website and over 700% increase on the Welsh website during the campaign. Invested in advertorials for the first time, which was a key part of the campaign's success.
- Continued to engage with Welsh Government colleagues to share messaging as part of the 'Parenting. Give it Time' campaign (now under the Teulu Cymru brand).
- Worked with a PR agency to produce short evergreen video clips to help support parents give their children time, space and freedom to play at home and in their neighbourhood – all low-cost play ideas to take into account the cost-of-living crisis. Using the clips on an on-going basis via *Playful Childhoods* website in blog articles and on social media, as well as sharing with our e-mailing list.
- Using findings from external evaluation of the *Playful Childhoods* website and social media, which included an online survey and focus groups with parents and those who work with children and families to inform our work and explore future developments, where budget allows. Positive and constructive feedback received which has resulted in us commissioning new written content.

Workforce development

Objective: To contribute to the professional development of the play and playwork workforce in Wales

Outcome: Play Wales was active in a range of activities relating to training and workforce development to further the play interests of children in Wales, including:

- Supported and advised the Welsh Government on issues relating to the play and playwork workforce.
- Provided specific advice and guidance in relation to workforce issues to inform the Welsh Government's Ministerial Review of Play Action Plan.
- Provided specific advice to the Welsh Government on emerging workforce related issues including: the review of the Exceptions Order and National Minimum standards and on plans to regulate the playwork workforce.
- Delivered four Playwork Education and Training Council Wales (PETC) meetings – supporting a dialogue between playwork employers, national organisations, the Welsh Government, Social Care Wales and Qualifications Wales.
- Continued to work to actions within *A play friendly workforce for Wales*, Play Wales' plan for the ongoing development of the play and playwork workforces.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Developed the infrastructure for the national delivery of playwork qualifications by supporting the development and continued operation of six Training Centres. This includes the quality assurance of L2APP, MAHPS and P3 qualifications as well as supporting trainers and assessors, reviewing assessment methods and advising on delivery.
- Supported the review of Agored Cymru playwork qualifications.
- Appointed a part-time freelance qualifications co-ordinator to support with training and qualifications.
- Developed a business case for the review of the National Occupational Standards for Playwork, on behalf of the UK Playwork NOS Consortium, in preparation for a future review. Approval was received from the UK standards and frameworks panel to take forward this work during 2024/25.
- Worked with PETC Wales and other partners to identify funding for the sustainable delivery of playwork qualifications and build the infrastructure of trainers, using a range of funding models including the Welsh Government Training and Support Programme.
- Delivered the Award in Delivering Dynamic Playwork Training (ADDaPT) to 21 learners across Wales.
- Delivered the International Playwork: Foundation Practitioner course to 10 learners in the Netherlands, working in partnership with the children's organisation Jantje Beton.
- Explored mechanisms for licensing/endorsement activity of Play Wales' training in other countries.
- Contributed to Social Care Wales' Early Years Network meeting and task and finish groups.
- Contributed to Education and Training Standards Wales (ETS Wales).
- Contributed to Playwork Education and Training Councils in England, Scotland and Northern Ireland to promote four nations planning for workforce development.
- Contributed to Social Care Wales' Qualifications Standards Advisory Group (QSAG) including membership of task and finish groups looking at the development of a transitional qualification into childcare.
- Maintained the list of *Required Qualifications to work within the Playwork Sector in Wales* and qualifications flow chart on behalf of PETC Wales.
- Developed a new Play Wales endorsed course – Let's talk about play – for approved tutors to deliver as professional development in local areas of Wales.
- Contributed to the advisory group for the 'We Care' recruitment campaign by Social Care Wales.
- Piloted *Chwarae o Safon*, a new quality assurance framework for playwork.
- Contributed to a four-nations working group for a new playwork in schools' qualification
- Provided seminars, training opportunities and conferences to facilitate the provision of quality play services to children, including delivering:
 - our first national conference since 2019 held in Cardiff in November 2023, titled Ministerial Review of Play: what next?
 - a two-day face-to-face Playworkers Forum event for 49 delegates, themes for the event were playwork in other contexts and practical skills
 - a number of papers at the International Play Association Conference in Glasgow
 - two launch events for the new *This is why playing is so important* film
 - a practical playwork skills workshop for playworkers in Denbighshire
 - a series of Continuing Professional Development in-person workshops for Cardiff Play Services team
 - a Championing play: the role of public health workshop for practitioners and managers.
- Delivered a range of presentations for:
 - Supporting Families and NEST Community of Practice
 - Community Focused Schools officers in Caerphilly
 - Cardiff University School of Geography summer school
 - Supporting Children and Families Facing Crisis Conference (British Academy Conference).
- Planned and delivered a series of themed online webinars:
 - *Playful Childhoods* webinar, Mud, mess and fancy dress aimed at promoting our campaign resources to those working directly with families
 - Exploring the links between playwork and youth work
 - Reusing stuff for play
 - What makes a great space to play
 - Stay and play project: support for play after school, aimed at schools in Monmouthshire.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Play policy

Objective: To work with individuals, organisations and networks to inform the development of policy and matters related to children's play in Wales

Outcome: Play Wales was involved in a variety of UK and worldwide policy groups attending meetings of relevant organisations to ensure UK wide initiatives reflect development and best practice in Wales:

- Play Safety Forum
- Children's Play Policy Forum
- National Playday Steering Group
- International Play Association (IPA) Cymru Wales and IPA World
- Learning through Landscapes Board.

Additionally, on a UK and international level, Play Wales:

- Provided support and guidance to colleagues at Play Aotearoa (International Play Association New Zealand), Sport New Zealand and Playright (Hong Kong).
- Continued to provide support for IPA World to adhere to requirements as an international charity registered in England and Wales.
- Collaborated with colleagues in Portugal to form an agreement regarding the use of Play Wales publications.
- Provided secretariat support for International Play Association (IPA) Cymru Wales branch and delivered a range of presentations, workshops and poster presentations for the IPA World triennial 2023 conference.
- Hosted a student placement from Cardiff University to gather data for all-Wales survey work.
- Engaged with various local public health teams to promote the importance of play.
- Collaborated with Starlight Children's Foundation to support Hospital Play Specialists in Wales.
- Supported the co-ordinating and judging the Annual Playwork Awards at the National Playwork Conference in Eastbourne.
- Continued research partnerships with University of Bristol, University of Gloucestershire, Swansea University and Cardiff University advising on a wide range of research topics:
 - Play in schools
 - Play and humour
 - Play in the early years and family engagement
 - Play, physical activity, and wellbeing
 - Play and engagement with children.

Play Wales also responded to relevant national consultations:

- Child Poverty Strategy for Wales
- Structure of the school year
- Professional registration of workforce
- Use of Dormant Funds
- Children, young people and the built environment (co-ordinated by UK Government Levelling Up, Housing and Communities Committee)
- National Practice Framework
- Do disabled children and young people have equal access to education and childcare? (inquiry undertaken by the Children and Young People and Education Senedd Committee)

Additionally, Play Wales:

- Undertook activity to sustain learning from the Community Play Ambassador Project, a three-year project funded by the Healthy Active Fund, including the development and production of an endorsed play and playwork course.
- Implemented the Play Awareness Project, funded by the Aneurin Bevan Gwent Public Health Team.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

- Undertook an audit of play in hospital for Cwm Taf Morgannwg Public Health Team.
- Developed and implemented an early years outdoor play project for Cardiff and Vale of Glamorgan Public Health.
- Acted as secretariat and report writers to the Ministerial Review of Play Steering Group.
- Contributed to various academic publications.
- Undertook fundraising activity in line with our Fundraising Strategy, which resulted in securing funding to:
 - develop and provide resources for stakeholders and partners to implement after school play projects
 - pilot a project to develop a project to understand and support the play needs for children in temporary accommodation.

Advice and support

Objective: To provide specialist knowledge regarding all issues about and affecting children's play

Outcome: Play Wales was involved in a variety of Wales wide working groups to ensure that children's play acquires the status it deserves:

- Wales UNCRC Monitoring Group
- Early Years Action Group
- Children's Rights in Early Years Network
- Children in Wales Policy Council
- Active Healthy Kids (AHK) Wales Expert Group – lead on active play indicator
- Welsh Government Building a Healthier Wales Task and Finish Group – Ministerial Priorities
- Welsh Government Anti-Racist Wales Childcare and Play Governance Group and associated sub-groups
- Welsh Government Childcare and Play Stakeholder Group
- Welsh Government Early Childhood Education and Care (ECEC) Action Plan Stakeholder Group
- Senedd Cross Party Group for Children and Families
- Care Inspectorate Wales Childcare and Play Working Group.

Outcome: Play Wales has supported the development of a strategic approach to children's play through:

- Contributed to actions arising from the Ministerial Review of Play, such as:
 - Published a summary of the Ministerial Review of Play Steering Group report
 - Developing a children's version of the Ministerial Review of Play Steering Group report
 - Reviewed the Play Sufficiency Assessment Template and Toolkit, with local authority play sufficiency officers.
- Collaborated with Early Years Wales and Sport Wales on The Foundations Framework Developing Good Practice in Physical Activity and Sporting Environments for Children aged 3-11 years.
- Facilitated meetings for play sufficiency leads.
- Gathered examples of play sufficiency from local authorities across Wales for future dissemination.
- Facilitated check-in meetings for open access playwork providers.
- Collaborated with the National Centre for Population Health and Well-being Research (NCPHWR) to pilot an app which supports children to rate their communities for play and physical activity.
- Published a pan-Wales analysis of children's play satisfaction surveys.
- Continued to work with commissioned researchers to update the evidence on the value of play from a public and social policy perspective in Wales.
- Contributed to the UNCRC Monitoring Group's Civil Society Alternative Report to the UN Committee.
- Provided advice for the development of Community Focused Schools guidance.
- Collaborated with Welsh Government play policy, active travel and education officials to plan and deliver a local authority engagement event to promote funding and partnership opportunities.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Outcome: Play Wales has supported play at delivery level through:

- Ensuring that local community groups are signposted to and supported appropriately by local support networks. We received and responded to a broad range of queries via social media, telephone and email from parents, elected members, schools and small organisations during the last year. The queries include questions about qualifications, research queries from students, funding for play equipment and play areas, support for saving school playing fields, job advertising and requests for letters of support for funding applications.
- Providing non-managerial professional development support to play development officers throughout Wales.
- Providing advice regarding play officer recruitment to local authorities and voluntary organisations.
- Providing support for voluntary sector play projects.
- Presentations at local (online and in person) play sufficiency events and conferences throughout Wales.
- Providing advice regarding play space design and development.
- Supporting local communities and several communities to establish resident-led street closures for play.
- Working with organisations and council officers to develop street play initiatives in Bridgend.
- Working with Vale of Glamorgan Council to develop and implement a street play programme.
- Working with partners in the Vale of Glamorgan and Bridgend to consider play in secondary schools.
- Working with Bridgend and Carmarthenshire local authorities to develop projects which source and supply loose parts materials for play.
- Providing support for Wrexham Play Network to consider a strategy for a 'Capital of play' for a future City of Culture bid.

Quality Assurance

We continue to maintain the systems, reviewing and updating as appropriate, developed when Play Wales achieved the PQASSO Quality Mark Level 1 (NCVO quality assurance scheme).

Financial review

Play Wales continues to be reliant upon core funding from the Welsh Government. The funding from the Welsh Government has been secured until 31 March 2025. The charity made an unrestricted deficit of £19,461 for the year ending 31 March 2024 (2023: surplus of £58,602).

Defined Benefit Pension Scheme

Play Wales is a member of the Local Government Pension scheme operated through Cardiff and The Vale of Glamorgan. The defined benefit scheme currently has a surplus of £1,320,000 (2023: surplus of £940,000). The Trustees recognise that the current pension surplus is highly volatile due to changes in accounting estimate and assumptions used by the actuaries when valuing the scheme. A surplus is only recognised to the extent of reduced future contributions to the plan.

Reserves Statement

Play Wales intends to maintain the level of free reserves that equates to between six and twelve months of annual expenditure. The financial reserves are set aside to ensure financial stability for staff and its members and to ensure that the current activities would be maintained in the event of a period of unforeseen difficulty. The calculation of the required level of reserves is integral to Play Wales's planning, budget and forecast cycle. The free reserves available to the charity (excluding the fixed asset, the designated fund and the pension reserve) were £254,173 (2023: £295,164).

Investment Policy

The Trustees regularly review the amount that the organisation requires to ensure that they are adequate to fulfil its continuing obligations. Currently the charity takes a cautious approach to investing, minimising the level of risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Plans for the Future 2024-2025

Play Wales will continue to work to promote children's play and act as an advocate for children and their play needs.

Particularly, we anticipate that we will undertake the following:

- Continue to support providers of play opportunities to respond to changes in the social, political and financial landscape in a play friendly way.
- Support the Welsh Government to achieve the milestones set out in the Ministerial Review of Play.
- Continue to deliver a communication service aimed at our broad constituency through the provision of focused publications, direct mailing and up to date websites as well as social media engagement.
- Contribute to and inform local, national and international advocacy through project work and membership of committees and groups.
- Support local authorities and third sector organisations to engage and respond to national policy through events, network facilitation and advice.
- Continue to work with The National Centre for Population Health & Wellbeing Research (NCPHWR) to identify what children say about access to play and what they would like in terms of play.
- Review and implement *A play friendly workforce for Wales*, our workforce development plan based on findings from the Welsh Play Workforce Study undertaken by Swansea University.
- Work with approved centres to ensure that the delivery of Agored Cymru playwork qualifications, and other training, continues to be of quality and responds to the needs of the workforce.
- Pilot and launch the *Chwarae o Safon* Playwork Quality Assurance Framework.
- Work with local Public Health Teams to agree and share messages regarding children's play.
- Undertake and publish a pan-Wales report of surveys completed by children across local authority areas in Wales as part of their Play Sufficiency Assessments in 2025.
- Deliver a range of *Playful Childhoods* campaigns to support parents and carers to provide sufficient opportunities for children to play at home and in their communities.
- Continue to promote our latest film to celebrate children's play in Wales and promote the importance of play in every child's life.
- Develop and deliver a range of events and training opportunities for playworkers and others whose work impacts on children.
- Review, update and implement our Fundraising Strategy to enable delivery of additional projects.
- Work with Starlight Children's Foundation to support the health play sector in Wales.
- Lead the review of the National Occupational Standards for Playwork, on behalf of the UK Playwork NOS Consortium.
- Work with International partners to support them to deliver endorsed playwork training.

To ensure these services are developed and delivered as effectively as possible we will:

- Continually review and develop Play Wales' operational plan.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

Governing documents

Play Wales / Chwarae Cymru is a Charitable Incorporated Organisation (CIO), registered on 28 March 1998 and governed by its “foundation” model constitution resolution dated 18 February 2019. Governance is undertaken by a Board of Trustees.

Recruitment and appointment of trustees

Every trustee is appointed for a term of three years and in selecting individuals for appointment as a charity trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. There must be at least three charity trustees. If the number falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. There are currently nine trustees appointed. There is no maximum number of charity trustees that may be appointed to the charity.

Trustee induction and training

New Trustees meet the Director and other Trustees prior to their first meeting and receive an induction pack containing the following:

- Minutes and papers of last three Board meetings
- A copy of the current version of constitution
- Report of the Trustees and Financial Statements (latest)
- Trustee Specification and Terms of Reference
- Play Wales membership information and form
- Welsh Government Play Policy Implementation Plan
- Play Wales leaflets and poster
- *The First Claim...* publication
- The latest issues of *Play for Wales* magazine.

Functions of the Board of Trustees include:

- To have control of the Charity and its property and funds
- To have responsibility for overall governance and strategic direction
- To develop the aims, objectives and organisational goals in accordance with the governing document, legal and regulatory guidelines
- To ensure that Play Wales / Chwarae Cymru and its representative's function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- To uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust
- Interviewing, appointing and monitoring the work and activities of senior staff.

The Board of Trustees is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders and The Charity Commission.

Organisational structure

Play Wales is a membership organisation. The members of the charity are its Board of Trustees. The trustees have created an associate non-voting membership which is open to organisations and individuals from voluntary, statutory and independent sectors, however these members do not qualify as members for any purpose under the Charities Acts, General Regulations or Dissolution Regulations.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The Director is responsible to the Board of Trustees for the day-to-day management of the organisation. At the end of March 2024 there is a Director, an Assistant Director, Office Manager, Communications Manager, Workforce Development Officer, Finance Officer and an Administration & Events Assistant.

Relationships with related parties

Play Wales has Memorandums of Understanding with Social Care Wales; Play England, Play Scotland and PlayBoard Northern Ireland.

Risk management

A risk register has been established and is updated frequently with an appropriate action plan. Where necessary, systems and procedures have been established to mitigate the risks the charity faces. Controls are in place to minimise internal risks by the implementation of procedures for authorisation of all transactions and projects. Health and safety reviews are carried out regularly.

The Board of Trustees has conducted a review of the major risks to which the organisation is exposed. It has identified that a disproportionate reliance on Welsh Government funding remains a high risk to Play Wales and sources of other funding need to be sought so Play Wales can continue to provide the service it delivers to Wales. They also identified that the change in Welsh Government cabinet ministers could have a detrimental effect on the relationship Play Wales has with its main funder. The Board of Trustees is also aware that fundraising activities have a high risk of ending unfavourably for Play Wales. A fundraising strategy linked to the strategic plan has been developed detailing actions that may be considered to mitigate this risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Reference and administrative details

Charity name Play Wales / Chwarae Cymru

Charity number 1068926

Principal office Park House
Greyfriars Road
Cardiff
CF10 3AF

Trustees Dr Anne Crowley - Treasurer
Rhian Barrance
Malcolm King
Keith Towler - Chair
Ronan Lyons
Dr Jacky Tyrie
Dr Elspeth Clark
Hana Hersi
Dr Matluba Khan

Key management personnel Mike Greenaway - Director
Marianne Mannello - Assistant Director

Auditors Azets Audit Services
Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Bankers The Co-Operative PLC
PO Box 250
Skelmersdale
WN8 6WT

CAF Bank PLC
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors Geldards
4 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

PLAY WALES / CHWARAE CYMRU

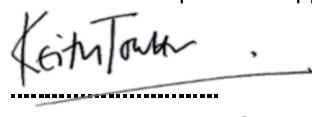
TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Insurers

Keegan & Pennykid Insurance Brokers Limited
50 Queen Street
Edinburgh
EH2 3NS

The trustees report was approved by the Board of Trustees.

A handwritten signature in black ink, appearing to read 'K Towler', is written over a dotted line. The signature is cursive and includes a small flourish at the end.

K Towler - Trustee

Dated: 12/12/2024

PLAY WALES / CHWARAE CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Opinion

We have audited the financial statements of Play Wales / Chwarae Cymru (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees 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 charity'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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services

6 January 2025
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Chartered Accountants

Statutory Auditor

Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PLAY WALES / CHWARAE CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	10,075	-	10,075	-	-	-
Charitable activities	4	468,356	12,000	480,356	800,411	47,343	847,754
Investments	5	11,852	-	11,852	2,449	-	2,449
Total income		490,283	12,000	502,283	802,860	47,343	850,203
<u>Expenditure on:</u>							
Charitable activities	6	509,744	6,582	516,326	744,258	36,761	781,019
Net (outgoing)/incoming resources		(19,461)	5,418	(14,043)	58,602	10,582	69,184
Other recognised gains and losses							
Actuarial loss on defined benefit pension schemes		(70,000)	-	(70,000)	(150,000)	-	(150,000)
Net movement in funds		(89,461)	5,418	(84,043)	(91,398)	10,582	(80,816)
Fund balances at 1 April 2023		672,638	10,582	683,220	764,036	-	764,036
Fund balances at 31 March 2024		583,177	16,000	599,177	672,638	10,582	683,220

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

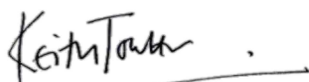
PLAY WALES / CHWARAE CYMRU

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	11		-		-
Current assets					
Debtors	12	35,362		318,426	
Cash at bank and in hand		721,084		675,167	
		756,446		993,593	
Creditors: amounts falling due within one year	13	(157,269)		(310,373)	
Net current assets			599,177		683,220
Total assets less current liabilities			599,177		683,220
Net assets excluding pension liability			599,177		683,220
Net assets			599,177		683,220
Income funds					
Restricted funds	16		16,000		10,582
<u>Unrestricted funds</u>					
Designated funds	17	329,004		377,474	
General unrestricted funds		254,173		295,164	
			583,177		672,638
			599,177		683,220

The financial statements were approved by the Trustees on 12/12/2024



Mr K Towler
Trustee

PLAY WALES / CHWARAE CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		34,065		(201,610)
Investing activities					
Investment income received		11,852		2,449	
Net cash generated from investing activities			11,852		2,449
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			45,917		(199,161)
Cash and cash equivalents at beginning of year			675,167		874,328
Cash and cash equivalents at end of year			721,084		675,167

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Play Wales is a charitable incorporated organisation whose principal office is Park House, Greyfriars Road, Cardiff, CF10 3AF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These accounts have been prepared on a going concern basis. The charity is predominantly funded from public sector grants from Welsh Government. The funding arrangements from Welsh Government have been agreed until March 2025.

The Trustees have prepared forecasts for the next twelve months. The trustees believe that these forecasts are based on realistic income assumptions and are confident that the charity will continue to be able to meet its liabilities as they fall due. Accordingly the Trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Investment income is included when receivable.

Income from 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 that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income from conferences and events is recognised at the date the conference takes place.

Match funding

Where a project has been undertaken on the condition that the grant funding will be matched by funding from the charity's reserves the income from the grant funder is shown as restricted income and only the expenditure reclaimed by the grant funder is shown as restricted expenditure. That part of the project expenditure which is met by the charity is included within unrestricted expenditure. A summary of the matched funding is included in the notes to the accounts.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Costs associated with conferences and events are recognised at the date at which the conference takes place.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustee's report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 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 recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Furniture, fixtures and fittings and computer equipment costing less than £5,000 are not capitalised but are expensed through the Statement of Financial Activities.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.11 Leases

Rentals payable under operating leases are charged to expenditure on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

(Continued)

Key sources of estimation uncertainty

Defined benefit pension scheme

As set out in notes, the charity operates a defined benefit pension scheme for all qualifying employees. The accounting cost of these benefits and the present value of the pension liabilities involved judgements about uncertain events including such factors as the life expectancy of members, the salary progression of current employees, price inflation and the discount rate used to calculate the net present value of the future pension payments. Estimates are used for all of these factors in determining the pension costs and liabilities incorporated in the financial statements. The assumptions reflect historical experience and judgement regarding future expectations and external actuarial specialists are also used to assist the exercise.

The present value of the defined benefit obligation is less than the fair value of plan assets as at 31 March 2024 and therefore the defined benefit plan is in a surplus position. An entity can only recognise a plan surplus to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan. The plan surplus has therefore been restricted as seen in the Retirement benefit scheme note.

3 Donations and legacies

	Unrestricted funds	Total
	2024 £	2023 £
Donations and gifts	10,075	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	11,852	2,449

6 Charitable activities

	Information services	Workforce development	Play policy, advice & support	Total	Total
	2024	2024	2024	2024	2023
	£	£	£	£	£
Staff costs	-	10,000	12,875	22,875	53,689
Printing, translation, art and advertising	1,400	38	12,840	14,278	15,418
Training and consultancy	21,306	27,159	9,664	58,129	172,966
Administration and meeting costs	-	40	5,000	5,040	3,565
Computer and website	-	-	682	682	12
Other staff costs	-	11,756	1,186	12,942	16,150
Publications costs	108	-	-	108	-
Conference and project costs	-	5,864	19,099	24,963	-
	22,814	54,857	61,346	139,017	261,800
Share of support costs (see note 7)	120,970	120,970	120,969	362,909	509,221
Share of governance costs (see note 7)	4,800	4,800	4,800	14,400	9,998
	148,584	180,627	187,115	516,326	781,019
Analysis by fund					
Unrestricted funds	148,584	180,627	180,533	509,744	744,258
Restricted funds	-	-	6,582	6,582	36,761
	148,584	180,627	187,115	516,326	781,019

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Staff costs	335,358	-	335,358	374,679	-	374,679
Staff training	7,814	-	7,814	10,879	-	10,879
Premises	37,020	-	37,020	38,675	-	38,675
Property running costs	711	-	711	4,065	-	4,065
Administration and meeting costs	4,012	-	4,012	26,582	-	26,582
Communications, computer and website	14,436	-	14,436	51,079	-	51,079
Legal, professional and subscriptions	3,558	-	3,558	3,262	-	3,262
Net pension finance cost	(40,000)	-	(40,000)	-	-	-
Audit, accountancy and other fees	-	14,400	14,400	-	9,998	9,998
	<u>362,909</u>	<u>14,400</u>	<u>377,309</u>	<u>509,221</u>	<u>9,998</u>	<u>519,219</u>
Analysed between Charitable activities	<u>362,909</u>	<u>14,400</u>	<u>377,309</u>	<u>509,221</u>	<u>9,998</u>	<u>519,219</u>

Governance costs includes payments to the auditors of £13,400 (2023: £8,600) for audit fees and £1,000 (2023: £1,000) for accountancy fees. In the prior year, the remaining fees related to amounts payable to other parties in relation to the defined benefit pension scheme reports.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or prior year.

3 trustees were reimbursed for travel expenses in the year totalling £343 (2023: £382).

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Direct charitable expenditure	4	6
Other expenses	2	2
Total	6	8

Employment costs	2024 £	2023 £
Wages and salaries	275,478	295,746
Social security costs	23,735	27,842
Other pension costs	59,019	104,780
	358,232	428,368

Other pension costs

Other pension costs include the FRS 102 defined benefit pension charges consisting of:

Current service costs: £60,000 (2023: £110,000)

Net interest charge: £nil (2023: net interest income £10,000)

Total charge: £60,000 (2023: £100,000)

Actual employer contributions made to the scheme during the year totalled: £90,000 (2023: £90,000).

See Retirement benefit schemes note for further details.

Full time equivalents

The average monthly number of full time equivalents during the year was 5.54 (2023: 6.74).

Key management personnel

Key management personnel oversee the directing, controlling and operating the charity on a day-to-day basis. The pay of senior staff is reviewed annually and increased in line with the pay scales for education professionals employed under Soulbury pay and conditions. The Soulbury committee has issued advice and guidance on where different levels of posts should be placed on the pay scale that the charity has followed. The total employee benefits of the key management personnel of the charity were £174,647 (2023: £164,346).

The number of employees whose annual remuneration was £60,000 or more were:

	2024 Number	2023 Number
£60,000 - £69,999	1	1

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 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.

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023	18,076
At 31 March 2024	18,076
Depreciation and impairment	
At 1 April 2023	18,076
At 31 March 2024	18,076
Carrying amount	
At 31 March 2024	-
At 31 March 2023	-

12 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	25,962	4,300
Prepayments and accrued income	9,400	314,126
	35,362	318,426

13 Creditors: amounts falling due within one year

	2024 £	2023 £
	Notes	
Other taxation and social security	5,913	7,030
Deferred income	14	47,486
Trade creditors	61,646	219,704
Other creditors	14,983	4,897
Accruals	23,021	31,256
	157,269	310,373

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Deferred income

	2024 £	2023 £
Arising from grants, memberships, events and training	51,706	47,486

Deferred income is included in the financial statements as follows:

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	51,706	47,486
Movements in the year:		
Brought forward	47,486	34,999
Released from previous periods	(47,486)	(22,813)
Resources deferred in the year	51,706	35,300
Deferred income at 31 March 2024	51,706	47,486

15 Retirement benefit schemes

Defined benefit schemes

The company participates in the Cardiff and Vale Local Government Pension Scheme which is a defined benefit scheme based on final pensionable salary. The assets of the scheme are held separately from those of the charity.

The scheme actuary carries out a triennial valuation of the scheme in order to assess funding requirements. The most recent valuation was carried out by Aon as at 31 March 2022 which has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions.

The triennial valuation carried out to assess funding requirements is different to the valuation carried out for the inclusion in these financial statements. The actuary, Aon, has undertaken a valuation to take into account the requirements of FRS 102 in order to assess the liabilities of the fund as at 31 March 2024. Liabilities are valued on an actuarial basis using the projected unit method, which assesses the future liabilities discounted to their present value.

Key assumptions	2024 %	2023 %
Discount rate	4.8	4.7
Expected rate of increase of pensions in payment	2.6	2.7
Expected rate of salary increases	3.6	3.7
CPI inflation	2.6	2.7
Pension accounts revaluation rate	2.6	2.7

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Retirement benefit schemes

(Continued)

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2024 Years	2023 Years
Retiring today		
- Males	22.1	22.6
- Females	24.3	24.7
Retiring in 20 years		
- Males	22.7	23.2
- Females	25.3	25.8

Amounts recognised in the profit and loss account:

	2024 £	2023 £
Current service cost	60,000	110,000
Net interest on defined benefit liability/(asset)	(40,000)	(10,000)
Total costs	20,000	100,000

Amounts taken to other comprehensive income:

	2024 £	2023 £
Actual return on scheme assets	(370,000)	60,000
Less: calculated interest element	150,000	90,000
Return on scheme assets excluding interest income	(220,000)	150,000
Actuarial changes related to obligations	(90,000)	(940,000)
Effects of changes in the amount of surplus that is not recoverable	380,000	940,000
Total costs	70,000	150,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2024 £	2023 £
Present value of defined benefit obligations	2,320,000	2,280,000
Fair value of plan assets	(3,640,000)	(3,220,000)
Surplus in scheme	(1,320,000)	(940,000)
Restriction on scheme assets	1,320,000	940,000
Total liability recognised	-	-

Movements in the present value of defined benefit obligations:

	2024 £
Liabilities at 1 April 2023	2,280,000
Current service cost	60,000
Benefits paid	(60,000)
Contributions from scheme members	20,000
Actuarial gains and losses	(90,000)
Interest cost	110,000
At 31 March 2024	2,320,000

The defined benefit obligations arise from plans which are wholly unfunded.

Movements in the fair value of plan assets:

	2024 £
Fair value of assets at 1 April 2023	3,220,000
Interest income	150,000
Return on plan assets (excluding amounts included in net interest)	220,000
Benefits paid	(60,000)
Contributions by the employer	90,000
Contributions by scheme members	20,000
At 31 March 2024	3,640,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

15 Retirement benefit schemes

(Continued)

The fair value of plan assets at the reporting period end was as follows:

	2024 £	2023 £
Equity instruments	2,530,000	2,190,000
Property	230,000	230,000
Government Bonds	310,000	280,000
Corporate Bonds	270,000	250,000
Multi Asset Credit	200,000	170,000
Cash	80,000	100,000
Other	20,000	-
	<u>3,640,000</u>	<u>3,220,000</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Movement in funds			Transfers £	Balance at 31 March 2024 £
				Incoming resources £	Resources expended £			
Potential redundancy costs	95,000	21,000	116,000	-	-		18,000	134,000
Future book production costs	28,000	-	28,000	-	-		-	28,000
Future revising qualification, training materials and resources	14,300	-	14,300	-	-		-	14,300
Training and workforce development	180,000	39,174	219,174	-	(76,470)		-	142,704
Play Ambassadors project	6,400	(6,400)	-	-	-		-	-
St Donats Nursery Donation	-	-	-	10,000	-		-	10,000
	323,700	53,774	377,474	10,000	(76,470)		18,000	329,004

Designated funds comprise of funds that are set aside for specific purposes which would otherwise form part of the general reserves of the organisation.

The trustees consider it prudent to set aside an amount equivalent to the potential redundancy costs for the organisation's staff.

They have also set aside the surplus on book sales to underwrite future production costs that are expected to be used during the financial year 2025/26. The revising of the P³ qualification training materials and resources are likely to be completed and expended in 2025/26.

Training & workforce development is the development of training, events, toolkits and training materials aimed at the play workforce, including a particular focus on schools and school staff and the importance of play to support Covid recovery in the coming years.

The contingency for the Play Ambassadors project has been made to assist in the completion of the project.

St Donats Nursery School donated winding up funds and they are designated to be used for pre-school objectives as per their wishes.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

18	Analysis of net assets between funds	Unrestricted		Designated		Restricted		Total		Unrestricted		Designated		Restricted		Total	
		2024	£	2024	£	2024	£	2024	£	2023	£	2023	£	2023	£	2023	£
	Fund balances at 31 March 2024 are represented by:																
	Current assets/(liabilities)	254,173		329,004		16,000		599,177		295,164		377,474		10,582		683,220	
		254,173		329,004		16,000		599,177		295,164		377,474		10,582		683,220	

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	14,401	25,763
Between two and five years	-	14,471
	<u>14,401</u>	<u>40,234</u>

20 Related party transactions

During the year Play Wales made payments of £nil (2023: £60,117) on behalf of another not for profit organisation, the International Play Association (IPA World). In the prior year Play Wales was subsequently reimbursed for the payments made.

The CEO is a trustee of the not for profit organisation noted above.

21 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(14,043)	69,184
Adjustments for:		
Investment income recognised in statement of financial activities	(11,852)	(2,449)
Difference between pension charge and cash contributions	(70,000)	10,000
Movements in working capital:		
Decrease/(increase) in debtors	283,064	(276,407)
(Decrease) in creditors	(157,324)	(14,425)
Increase in deferred income	4,220	12,487
Cash generated from/(absorbed by) operations	<u>34,065</u>	<u>(201,610)</u>

22 Analysis of changes in net funds

The charity had no debt during the year.

23 Custodian funds

Play Wales holds funds on behalf of IPA Wales, a member organisation of the International Play Association (IPA World). During the year Play Wales made payments of £183 (2023: £nil) on behalf of IPA Wales. The Charity received income totalling £302 (2023: £Nil) on behalf of IPA Wales during the year. The Charity donated £Nil to the organisation (2023: £5,000). Funds totalling £5,017 (2023: £4,898) were held on behalf of IPA Wales at the balance sheet date.

Accounts

Charity registration number 1068926

PLAY WALES / CHWARAE CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

PLAY WALES / CHWARAE CYMRU

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PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

Our objectives are to provide and assist in the provision for facilities and services for play recreation, education and other leisure-time occupation for all children residing in Wales. We act as a champion for children's play; increasing awareness and understanding throughout Wales of the critical importance of play to children and their well-being. To maintain and ensure appropriate representation and consultation on matters affecting children's play in Wales. To contribute and support playwork education training and workforce development in Wales so as to further the play interests of children through quality play service provision and advocacy.

In meeting these objectives our aim is to foster a more tolerant, understanding and informed active response among adults who are in a position to meet children's play needs both directly and indirectly and therefore to improve the well-being and participation of children within their communities.

The focus of our work

The principal activity of Play Wales / Chwarae Cymru is to influence policy, strategic planning and practice of all agencies and organisations that have an interest in and a responsibility for children's play. This is achieved by providing information, technical advice and guidance related to play provision and workforce development; helping to identify needs and contributing to the increasing recognition of the profound importance of play as a critical component of children's development. Play Wales / Chwarae Cymru provides a forum for playwork throughout Wales and undertakes a national representational role for playwork.

As the national organisation for children's play in Wales our strategic aims during the year were to:

- Act as a critical friend of the Welsh Government
- Promote children's freely chosen independent play
- Advocate for children and their play needs
- Uphold their right to play on behalf of all the children of Wales
- Raise awareness of play needs at every level from national Government to local play schemes
- Represent play providers and playworkers offering expert advice, guidance, support, networking opportunities and conferences related to play, play policy, play provision and workforce development

These strategic aims are achieved through the following principal activities:

- Information Service
- Workforce development
- Play policy, advice and support.

Ensuring our work delivers our aims

Our work is regularly reviewed throughout the year, through Trustees meetings and meetings with advisory groups, and through the reporting mechanism for Welsh Government. The management team has also instituted an annual review and forward planning process that evaluates our work and identifies areas for further development to effectively meet our aims.

We have referred to the Charity Commission guidance on public benefit in conducting reviews of our aims and objectives. Trustees routinely consider how proposed or current work contributes to the aims and objectives of Play Wales / Chwarae Cymru.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Public benefit statement

Play Wales / Chwarae Cymru is the national organisation for children's play in Wales; an independent charity funded by the Welsh Government. The work of Play Wales / Chwarae Cymru benefits the people of Wales by:

- Responding to children's requests (through consultation) for more and better places and opportunities to play.
- Upholding and advocating for children's right to play (as stated in the United Nations Convention on the Rights of the Child) within national and regional forums and with decision-making bodies.
- Gathering and disseminating information relating to the benefits of playing to anyone who is in a position to further children's play interests.
- Promoting quality provision for play that is inclusive of all children and young people – meeting the needs of disabled children and children who are disadvantaged or excluded.
- Sharing expertise and providing guidance and advice, thus enabling children's services within local authorities and voluntary agencies to offer quality play provision that meets children's needs – and to get the maximum benefit for children from financial provision for play.
- Promoting and supporting quality training for playworkers and trainers – thus contributing to the development of a skilled, expert workforce that also meets children's play needs.

Quality play services contribute to the health and well-being of children and young people and also to the health and vibrancy of communities (Welsh Government Play Policy 2002).

Who used and benefited from our services?

Our aims and objectives relate to benefiting the children of Wales – where in 2021 there were more than half a million children aged 0-15 (among a total population of just over three million).

Our services are largely offered free – some publications and events being offered on a non-profit making basis.

Trustees receive no benefits and give their time voluntarily. Any expenses claimed are set out in the accounts.

Our services were used by:

- Parents and carers
- Government officials
- Members of the public campaigning to instate or preserve play provision
- Organisations providing or supporting children's services – both local authority and voluntary
- Organisations providing children's play services – both local authority and voluntary, as well as community councils
- Playworkers, play development workers and play development officers
- Playwork trainers and managers of playworkers
- Teachers, head teachers, governors and educational psychologists
- Academics and university institutions

In the furtherance of these aims, the Trustees of Play Wales / Chwarae Cymru have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Since last year Play Wales has continued to deliver its services across Wales in a manner that reflects changed demands arising from the Covid pandemic.

We adapted to a new working environment that includes all staff working both from home and from the office. Our funding into the next financial period has continued as anticipated and our services are as vital as they have always been, if not more so.

Information Service

Objective: To promote the value of children's play in Wales through the provision of timely and current information to our stakeholders

Outcome: Play Wales produced and disseminated a wide variety of bilingual information and services including:

Play Wales

Website:

- Provided and maintained the on-going development of a website which is regularly updated with current items of interest to members and to those who have a responsibility for or an interest in children's play, playwork and play provision. We attracted a significant audience to the website – 159,549 page views by 54,513 users – over the year.
- Continued to work with an agency to develop and build a new Play Wales website. As well as redesigning and restructuring the website, this work also included reviewing and updating all existing website content in-house and working with an external editor. We also began on the work of updating the design of a range of existing resources such as information sheets.

Publications:

- Produced and published *Play for Wales*, our bilingual magazine, twice a year – distributed free both printed and electronically to approximately 3,350 recipients who can further children's play interests in Wales. Spring 2022 printed and distributed later than planned (July 2022) and Winter issue printed and distributed in January 2023 to take into account the Christmas break.
- Produced and disseminated one new information sheet. Also, working with external writers to produce another two updated information sheets – delayed from previous year.
- Published and circulated *The Welsh Play Workforce Study 2021* executive summary and commenced designing the full report.
- Published and distributed 4,000 copies of our third storybook – *Fun in the playground* – to families and partners (including via food banks) across Wales. Continued to distribute *Fun in the garden* and *Fun in the dungeon* bilingual storybooks. Commissioned a further print run of all three storybooks to fulfil demand. Since the first storybook was published in 2018, we have distributed 30,000 copies to children, schools, libraries and health centres across Wales.
- Worked with our cartoonist to develop new cartoons and games for a colouring book as part of Summer of Fun work – disseminated 1,250 copies as part of Summer of Fun play packs.
- Disseminated and raised awareness about Play Wales' existing and updated information sheets and other publications including toolkits and a good practice guide.
- Continued promotion and dissemination of child friendly resources for the International Play Association to promote Article 31 of the UNCRC and the key messages of General Comment No 17.

Engagement:

- Continued to post regularly on Play Wales' bilingual social media channels. A total of 7,248 follow our Facebook pages and 8,780 follow our accounts on Twitter.
- Put together and distributed a monthly e-bulletin to approximately 2,538 recipients, which provides an overview of what's new on the Play Wales website.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Promoted play through the media thus raising awareness of the barriers to children having quality play opportunities and emphasising the importance of children's play.
- Maintained regular contact with Members of Parliament and Members of the Senedd through magazines, events, meetings and information sheets – thus raising awareness of the importance to children of playing and the necessity to promote play-friendly decisions among planners and decision makers. Also, we sent a letter on behalf of all children in Wales to each Member of the Senedd to invite them to get involved in Playday 2022 in their constituency.
- Contributed to online events in Wales – promoting the work of Play Wales and promoting quality play provision for children. An increase in online events during the pandemic has brought Play Wales and its work to a broader audience.
- Raised the profile of play in Wales and Play Wales internationally by regularly contributing to play and children's rights related blogs, magazines and journals.
- Continued to promote free Play Wales membership – rebranded as 'supporters' – and worked with an agency to develop evergreen promotional materials to continue the promotional work.
- Commissioned external consultants to undertake an evaluation of the Play Wales Information Service, which we have postponed until the new Play Wales website has been launched to provide us with the most current feedback possible.

Miscellaneous:

- Contributed to the UK national Playday steering group and resources – thus supporting play services in providing Playday events for children, but also providing Welsh representation and support to a UK campaigning group highlighting barriers to quality play experiences and recommending action. Outputs included:
 - Playday website amended to reflect situation during 2022 summer and again in March 2023 in readiness for this year's campaign.
 - Developed Terms of Reference for the steering group (Play Wales led on the drafting) and an Ethical Sponsorship Policy.
 - Developed and distributed electronically bilingual resources to publicise Playday 2022 events – used across the four nations (Play Wales led on the design work).
 - Playday 2022 theme agreed by four nations ready to launch in April 2023 – 'Playing on a shoestring'.
 - Playday website updated to allow organisers to register and promote their events online – moderating work shared between Play Wales, PlayBoard Northern Ireland and Play Scotland.
- Continued to add new publications to the Play Wales' library, which offers the most comprehensive resource of play and playwork materials in Wales. This is open to visitors by appointment (although not promoted since the pandemic restricted this possibility), and largely supports our team with up-to-date information, as well as play professionals and students studying play and playwork.
- Continued to work with a production company to produce a new film to celebrate and promote children's play in Wales – editing almost complete and filming gaps in content identified during the editing process. Continued to explore possibilities for a bilingual narrator and commissioned repurposing of existing content for continued evergreen use on websites and social media to broaden appeal and engagement.
- Worked with a photographer to capture new photos for our library of images to be used on our websites, social media, campaign materials and in publications.
- Maintained and updated Children's Play Policy Forum and Play Safety Forum websites on behalf of the four nations.
- Continued to work to ensure that our database and communications are compliant with General Data Protection Regulations (GDPR).

Playful Childhoods:

- Maintained and updated the website, which is aimed at parents and carers, and promotes the importance of play and offers practical advice and guidance on providing play opportunities at home and in the community. Over the year, the website attracted 49,851 page views by 32,792 users. This is an increase of 10,000 page views and 8,000 users from the previous year.
- Continued to build our audience and increase engagement on bilingual pages on social media: Facebook and Instagram. A total of 5,457 follow our Facebook page and 920 follow our Instagram account.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Continued to invest in Google Ads grant support to improve search engine rankings for *Playful Childhoods* with the aim of driving more traffic to the website – this continues to result in a significant traffic increase to the website.
- Worked with a PR company to develop and deliver a range of successful campaigns aimed at target audiences to raise awareness of the importance of play and spreading the word about the *Playful Childhoods* website as a resource. Our five-week 'When I was your age...' campaign aimed at increasing tolerance of teenagers in public space was praised by the play and playwork sector for highlighting the needs of older children. It attracted 1m video views and 265k social media engagements, making it one of our most successful campaigns to date. Our summer campaign – 'I'd rather be playing' – was launched on Playday 2022 to encourage parents and settings to give children more time to play. The five-week campaign reached 2.3m across social media channels and attracted a significantly higher audience to the *Playful Childhoods* website during the campaign.
- Commissioned written content for the website to support the 'When I was your age...' campaign messaging aimed specifically at parents of teenagers.
- Commissioned a PR agency to produce short evergreen video clips to help support parents give their children time, space and freedom to play at home and in their neighbourhood – all low-cost play ideas to take into account the cost-of-living crisis.
- Commissioned an external evaluation of the *Playful Childhoods* website and social media, which included an online survey and focus groups with parents and those who work with children and families. Positive and constructive feedback received which has resulted in us commissioning new written content.
- Commissioned an agency to develop and build a new website which will improve user experience. The new website will be on a more cost-effective platform.

Workforce development

Objective: To contribute to the professional development of the play and playwork workforce in Wales

Outcome: Play Wales was active in a range of activities relating to training and workforce development to further the play interests of children in Wales, including:

- Supported and advised the Welsh Government on issues relating to the play and playwork workforce.
- Provided specific advice and guidance in relation to workforce issues to inform the Welsh Government's Ministerial Review of Play.
- Delivered four Playwork Education and Training Council Wales (PETC) meetings – supporting a dialogue between playwork employers, national organisations, the Welsh Government, Social Care Wales and Qualifications Wales.
- Continued to work to actions within *A play friendly workforce for Wales*, Play Wales' plan for the ongoing development of the play and playwork workforces.
- Developed the infrastructure for the national delivery of playwork qualifications by supporting the development of three new Training Centres. This includes the quality assurance of L2APP, MAHPS and P3 qualifications as well as supporting trainers and assessors, reviewing assessment methods and advising on delivery.
- Convened and led on the UK Playwork NOS Consortium in preparation for a future review of the National Occupational Standards for Playwork. This has included a scoping exercise and stakeholder engagement.
- Worked with PETC Wales and other partners to identify funding for the sustainable delivery of playwork qualifications and build the infrastructure of trainers, following the Progress for Success programme.
- Contributed to Social Care Wales' Early Years Network meeting and task and finish groups.
- Contributed to Education and Training Standards (ETS).
- Contributed to Social Care Wales' Qualifications Standards Advisory Group (QSAG) including membership of task and finish groups looking at the All Wales Induction Framework and Expert Reference Group for mapping and reviewing childcare qualifications.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Maintained the list of *Required Qualifications to work within the Playwork Sector in Wales* and qualifications flow chart on behalf of PETC Wales.
- Contributed to the advisory group for the 'We Care' recruitment campaign by Social Care Wales.
- Planned for the pilot of *Chwarae o Safon*, a new quality assurance framework for playwork.
- Provided seminars, training opportunities and conferences to facilitate the provision of quality play services to children, including delivering:
 - a two-day face-to-face Playworkers Forum event for 51 delegates. Themes were celebrating playwork and therapeutic play.
 - a training on play and risk to:
 - Pacey Childminders Forum
 - Social Care Wales practitioners hub
 - Bridgend Early Years Advisory Team
 - a workshop on loose parts play for Early Years Wales
 - inset day training developed and delivered at Jubilee School, Newport
 - a workshop on play and playwork to social work students at Glyndŵr University
 - a workshop for Newport Housing
 - a workshop for Gwent Network of Town and Community Councils
 - a workshop for Cwm Taf Morgannwg Network of Healthy Schools
 - face-to-face training with The Starlight Foundation on play in hospitals.
- Planned and delivered a series of themed online webinars:
 - Planning and designing for teenagers including a follow up panel discussion
 - Building playful communities – aimed at social landlords and community organisations
 - Developing a play friendly workforce – on qualifications and professional development
 - Hospital play – in partnership with The Starlight Foundation
 - Risk-benefit assessment
 - Resourcing play – for playworkers and playwork settings
 - Play spaces – four regional events with RoSPA
 - Playful childhoods website – for those working with parents and families
- Delivered a programme of professional learning for Aneurin Bevan University Health Board
 - Play and health webinar
 - Working with parents webinar
 - Use of school grounds workshops with five local authorities in the health board's region.
 - Championing play: the role of public health (face-to-face workshop).

Play policy

Objective: To work with individuals, organisations and networks to inform the development of policy and matters related to children's play in Wales

Outcome: Play Wales was involved in a variety of UK and worldwide policy groups attending meetings of relevant organisations to ensure UK wide initiatives reflect development and best practice in Wales:

- Play Safety Forum
- Children's Play Policy Forum
- National Playday Steering Group
- International Play Association (IPA) Cymru Wales and IPA World
- Learning through Landscapes Board.

Additionally, on a UK and international level, Play Wales:

- Provided support and guidance to colleagues at Play Aotearoa (International Play Association New Zealand) and Sport New Zealand.
- Provided the organisational lead for IPA World to constitute and register as an international charity registered in England and Wales
- Provided support to Scope for its Accessible Play campaign.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Collaborated with colleagues in Portugal to form an agreement regarding the use of Play Wales publications.
- Provided secretariat support to IPA members in Wales to establish a branch of IPA.
- Worked with IPA Scotland – International Advisory Group for the IPA 2023 conference.
- Delivered a keynote presentation about our work on 'Campaigning for playful childhoods' for the International Play Association webinar series.
- Hosted a student placement from Cardiff University to gather data for all-Wales survey work.
- Provided support to Starlight UK to research the development of a funding bid to support Hospital Play Specialists in Wales.
- Supported the co-ordinating and judging the Annual Playwork Awards at the National Playwork Conference in Eastbourne.
- Continued research partnerships with University of Bristol, University of Manchester, Swansea University and Cardiff University advising on a wide range of research topics:
 - Play in schools
 - Play and humour
 - Play in the early years and family engagement
 - Play, physical activity and wellbeing
 - Play and engagement with children.

Play Wales also responded to relevant national consultations:

- Royal College of Occupational Therapy (RCOT) play guideline consultation response and further advice
- National Safeguarding Training Standards
- Contributed to the independent Review of Registration of the Childcare, Play and Early Years workforce in Wales Research
- Social Care Wales safeguarding training standards
- Proposed changes to legislation on Social Care (RISCA)
- Proposed changes to the National Minimum Standards for Regulated Childcare.

Additionally, Play Wales:

- Implemented the Community Play Ambassador Project, a three-year project funded by the Healthy Active Fund.
- Implemented the Play Awareness Project, funded by Aneurin Bevan Gwent Public Health Team.
- Acted as secretariat and report writers to the Ministerial Review of Play Steering Group.
- Contributed to various academic publications.
- Undertook fundraising activity in line with our Fundraising Strategy:
 - Secured funding for the development and provision of resources for stakeholders and partners
 - Developed and submitted a funding application to Resilient Communities Grant (Natural Resources Wales)
 - Contributed to an international partnership headed up by Texas Tech University bidding to the Lego Foundation.

Advice and support

Objective: To provide specialist knowledge regarding all issues about and affecting children's play

Outcome: Play Wales was involved in a variety of Wales-wide working groups to ensure that children's play acquires the status it deserves:

- Wales UNCRC Monitoring Group
- Early Years Action Group
- Children's Rights in Early Years Network
- Children in Wales Policy Council
- Active Healthy Kids (AHK) Wales Expert Group – lead on active play indicator

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- WG Building a Healthier Wales Task and Finish Group-Ministerial Priorities
- WG Anti-Racist Wales Childcare and Play Governance Group and associated sub-groups
- WG Childcare and Play Stakeholder Group
- WG Early Childhood Education and Care (ECEC) Action Plan Stakeholder Group
- Senedd Cross Party Group for Children and Families.
- Care Inspectorate Wales Childcare and Play Working Group

Outcome: Play Wales has supported the development of a strategic approach to children's play through:

- Facilitated meetings for play sufficiency leads.
- Undertook a review of the 22 Play Sufficiency Assessments and produced a report for the Welsh Government.
- Facilitated check-in meetings for open access playwork providers.
- Collaborated with the National Centre for Population Health and Well-being Research (NCPHWR) to pilot an app which supports children to rate their communities for play and physical activity.
- Commissioned a pan-Wales analysis of children's play satisfaction surveys.
- Commissioned a scoping exercise to consider the sourcing and supply of loose parts for play.
- Commissioned research with children and parents regarding school play time in Wales.
- Continued to work with commissioned researchers to update the evidence on the value of play from a public and social policy perspective in Wales.
- Contributed to the UNCRC Monitoring Group's Civil Society Alternative Report to the UN Committee.
- Provided advice for the development of Community Focused Schools guidance.

Outcome: Play Wales has supported play at delivery level through:

- Ensuring that local community groups are signposted to and supported appropriately by local support networks. We received and responded to a broad range of queries via social media, telephone and email from parents, elected members, schools and small organisations during the last year. The queries include questions about qualifications, research queries from students, funding for play equipment and play areas, support for saving school playing fields, job advertising and requests for letters of support for funding applications.
- Providing non-managerial professional development support to play development officers throughout Wales.
- Providing advice regarding play officer recruitment to local authorities and voluntary organisations.
- Providing support for voluntary sector play projects.
- Presentations at local (online) play sufficiency events and conferences throughout Wales.
- Providing advice regarding play space design and development.
- Supporting local communities and several communities to establish resident-led street closures for play.
- Working with organisations and council officers to pilot street play initiatives in Wrexham.
- Working with Vale of Glamorgan Council to develop and implement a street play programme.
- Working with partners in the Vale of Glamorgan and Bridgend to consider play in secondary schools.
- Planning and delivering a playwork conference and offering advice for continuing professional development for Merthyr Tydfil.
- Undertaking a scoping exercise and producing a report for Wrexham Play Network to consider a strategy for a 'Capital of play' for a future City of Culture bid.
- Developing and delivering a Continuing Professional Development programme for Cardiff Play Services.
- Supporting the Summer of Fun campaign through:
 - Distributing resource bags for play to children who may not be able to attend community provision
 - Developing and piloting an endorsed playwork training course
 - Providing daily communications for parents via our social media channels

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

- Updating and circulating our *Playing at home* guide
- Managing the translation of parent resources into Ukrainian.

Quality Assurance

We continue to maintain the systems, reviewing and updating as appropriate, developed when Play Wales achieved the PQASSO Quality Mark Level 1 (NCVO quality assurance scheme).

Financial review

Play Wales continues to be reliant upon core funding from the Welsh Government. The funding from the Welsh Government has been secured until 31 March 2024 and the funding level has increased to £420,000. The charity made an unrestricted surplus of £58,602 for the year ended 31st March 2023 (2022: deficit of £40,792).

Defined Benefit Pension Scheme

Play Wales is a member of the Local Government Pension scheme operated through Cardiff and The Vale of Glamorgan. The defined benefit scheme currently has a surplus of £940,000 (2022: surplus of £160,000). The Trustees recognise that the current pension surplus is highly volatile due to changes in accounting estimates and assumptions used by the actuaries when valuing the scheme. A surplus is only recognised to the extent of reduced future contributions to the plan.

Reserves Statement

Play Wales intends to maintain the level of free reserves that equates to between six and twelve months of annual expenditure. The financial reserves are set aside to ensure financial stability for staff and its members and to ensure that the current activities would be maintained in the event of a period of unforeseen difficulty. The calculation of the required level of reserves is integral to Play Wales's planning, budget and forecast cycle. The free reserves available to the charity (excluding the fixed assets, the designated fund and the pension reserve) were £295,164 (2022: £280,336).

Investment Policy

The Trustees regularly review the amount that the organisation requires to ensure that they are adequate to fulfil its continuing obligations. Currently the charity takes a cautious approach to investing, minimising the level of risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Plans for the Future 2023-2024

Play Wales will continue to work to promote children's play and act as an advocate for children and their play needs.

Particularly, we anticipate that we will undertake the following:

- Continue to support providers of play opportunities.
- Support the Welsh Government with its response to the Ministerial Review of Play Steering Group report.
- Continue to deliver a communication service aimed at our broad constituency through the provision of focused publications, direct mailing and up to date websites as well as social media engagement.
- Contribute to and inform local, national and international advocacy through project work and membership of committees and groups.
- Support local authorities and third sector organisations to engage and respond to national policy through events, network facilitation and advice.
- Continue to work with The National Centre for Population Health & Wellbeing Research (NCPHWR) to identify what children say about access to play and what they would like in terms of play.
- Review and implement *A play friendly workforce for Wales*, our workforce development plan.
- Work with, and develop, our infrastructure of Training Centres to ensure that the Agored Cymru P3 qualifications are successful and continue to respond to the needs of the workforce.
- Finalise and pilot the *Safon o Chwarae* Playwork Quality Assurance Framework.
- Continue to take the lead role for the UK Playwork NOS Consortium to undertake a review of the National Occupational Standards for Playwork.
- Work with Public Health Wales to agree and share messages regarding children's play.
- Pilot a range of projects considering the resourcing of children's play across Wales.
- Work collaboratively with sister organisations in Northern Ireland, Scotland and England.
- Continue to develop new Play Wales website and brand.
- Deliver a range of *Playful Childhoods* campaigns to support parents and carers to provide sufficient opportunities for children to play at home and in their communities.
- Develop and launch a new *Playful Childhoods* website to improve user experience.
- Promote and distribute Play Wales' new film *This is why play is so important*.
- Develop and deliver a series of conferences, seminars and training opportunities for playworkers and others whose work impacts on children.
- Review and update existing resources, such as toolkits.
- Publish a new literature review on playing and wellbeing.
- Publish legacy resources from our successful Community Play Ambassador Project.
- Establish a play in schools network and supporting materials.
- Promote and develop the International Play Association Cymru Wales branch.
- Continue to support the operation of the International Play Association.
- Implement our Fundraising Strategy to enable delivery of additional projects.

To ensure these services are developed and delivered as effectively as possible we will:

- Continually review and develop Play Wales' operational plan.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Governing documents

Play Wales / Chwarae Cymru is a Charitable Incorporated Organisation (CIO), registered on 28 March 1998 and governed by its "foundation" model constitution resolution dated 18 February 2019. Governance is undertaken by a Board of Trustees.

Recruitment and appointment of trustees

Every trustee is appointed for a term of three years and in selecting individuals for appointment as a charity trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. There must be at least three charity trustees. If the number falls below the minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. There are currently nine trustees appointed. There is no maximum number of charity trustees that may be appointed to the charity.

Trustee induction and training

New Trustees meet the Director and other Trustees prior to their first meeting and receive an induction pack containing the following:

- Minutes and papers of last three Board meetings
- A copy of the current version of constitution
- Report of the Trustees and Financial Statements (latest)
- Trustee Specification and Terms of Reference
- Play Wales membership information and form
- Welsh Government Play Policy Implementation Plan
- Play Wales leaflets and poster
- *The First Claim...* publication
- The latest issues of *Play for Wales* magazine.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Functions of the Board of Trustees include:

- To have control of the Charity and its property and funds
- To have responsibility for overall governance and strategic direction
- To develop the aims, objectives and organisational goals in accordance with the governing document, legal and regulatory guidelines
- To ensure that Play Wales / Chwarae Cymru and its representative's function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- To uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust
- Interviewing, appointing and monitoring the work and activities of senior staff.

The Board of Trustees is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders and The Charity Commission.

Organisational structure

Play Wales is a membership organisation. The members of the charity are its Board of Trustees. The trustees have created an associate non-voting membership which is open to organisations and individuals from voluntary, statutory and independent sectors, however, these members do not qualify as members for any purpose under the Charities Acts, General Regulations or Dissolution Regulations.

The Director is responsible to the Board of Trustees for the day-to-day management of the organisation. At the end of March 2022 there is a Director, an Assistant Director, Office Manager, Communications Manager, Workforce Development Officer and a Finance Officer.

The pay of senior staff is reviewed annually and increased in line with the pay scales for education professionals employed under Soulbury pay and conditions. The Soulbury committee has issued advice and guidance on where different levels of posts should be placed on the pay scale that the charity has followed.

Relationships with related parties

Play Wales has Memorandums of Understanding with Social Care Wales; Play England, Play Scotland and PlayBoard Northern Ireland

Risk management

A risk register has been established and is updated frequently with an appropriate action plan. Where necessary, systems and procedures have been established to mitigate the risks the charity faces. Controls are in place to minimise internal risks by the implementation of procedures for authorisation of all transactions and projects. Health and safety reviews are carried out regularly.

The Board of Trustees has conducted a review of the major risks to which the organisation is exposed. It has identified that a disproportionate reliance on Welsh Government funding remains a high risk to Play Wales and sources of other funding need to be sought so Play Wales can continue to provide the service it delivers to Wales. They also identified that the change in Welsh Government cabinet ministers could have a detrimental effect on the relationship Play Wales has with its main funder. The Board of Trustees is also aware that fundraising activities have a high risk of ending unfavourably for Play Wales. A fundraising strategy linked to the strategic plan has been developed detailing actions that may be considered to mitigate this risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details

Charity name	Play Wales / Chwarae Cymru
Charity number	1068926
Principal office	Park House Greyfriars Road Cardiff CF10 3AF
Trustees	Dr Anne Crowley - Treasurer Dr Elspeth Webb Rhian Barrance Malcolm King Keith Towler - Chair Ronan Lyons Dr Jacky Tyrie
Key management personnel	Mike Greenaway - Director Marianne Mannello - Assistant Director
Auditors	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers	The Co-Operative PLC PO Box 250 Skelmersdale WN8 6WT CAF Bank PLC 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Geldards 4 Capital Quarter Tyndall Street Cardiff CF10 4BZ

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Insurers

Keegan & Pennykid Insurance Brokers Limited
50 Queen Street
Edinburgh
EH2 3NS

The trustees report was approved by the Board of Trustees.



K Towler - Trustee

Dated: 13 December 2023

PLAY WALES / CHWARAE CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Opinion

We have audited the financial statements of Play Wales / Chwarae Cymru (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees 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 charity'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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services

17-01-2024
.....

**Chartered Accountants
Statutory Auditor**

Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PLAY WALES / CHWARAE CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	As restated Unrestricted funds 2022 £	Restricted funds 2022 £	As restated Total 2022 £
	Notes						
Income from:							
Charitable activities	3	800,411	47,343	847,754	616,734	73,572	690,306
Investments	4	2,449	-	2,449	60	-	60
Total income		802,860	47,343	850,203	616,794	73,572	690,366
Expenditure on:							
Charitable activities	5	744,258	36,761	781,019	657,586	73,572	731,158
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		58,602	10,582	69,184	(40,792)	-	(40,792)
Other recognised gains and losses							
Actuarial (loss)/gain on defined benefit pension schemes		(150,000)	-	(150,000)	460,000	-	460,000
Net movement in funds		(91,398)	10,582	(80,816)	419,208	-	419,208
Fund balances at 1 April 2022		764,036	-	764,036	344,828	-	344,828
Fund balances at 31 March 2023		672,638	10,582	683,220	764,036	-	764,036

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PLAY WALES / CHWARAE CYMRU

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		-		-
Current assets					
Debtors	11	318,426		42,019	
Cash at bank and in hand		675,167		874,328	
		993,593		916,347	
Creditors: amounts falling due within one year	12	(310,373)		(312,311)	
Net current assets			683,220		604,036
Total assets less current liabilities			683,220		604,036
Net assets excluding pension (liability)/surplus			683,220		604,036
Defined benefit pension (liability)/surplus	14		-		160,000
Net assets			683,220		764,036
Income funds					
Restricted funds	15		10,582		-
<u>Unrestricted funds</u>					
Designated funds	16	377,474		323,700	
General unrestricted funds		295,164		280,336	
Pension reserve		-		160,000	
			672,638		764,036
			683,220		764,036

The financial statements were approved by the Trustees on 13 December 2023


Mr K Towler
Trustee

PLAY WALES / CHWARAE CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(201,610)		273,506
Investing activities					
Investment income received		2,449		60	
Net cash generated from investing activities			2,449		60
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(199,161)		273,566
Cash and cash equivalents at beginning of year			874,328		600,762
Cash and cash equivalents at end of year			675,167		874,328

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Play Wales is a charitable incorporated organisation whose principal office is Park House, Greyfriars Road, Cardiff, CF10 3AF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These accounts have been prepared on a going concern basis. The charity is predominantly funded from public sector grants from Welsh Government. The funding arrangements from Welsh Government have been agreed until March 2024.

The Trustees have prepared forecasts for the next twelve months. The trustees believe that these forecasts are based on realistic income assumptions and are confident that the charity will continue to be able to meet its liabilities as they fall due. Accordingly the Trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Investment income is included when receivable.

Income from 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 that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income from conferences and events is recognised at the date the conference takes place.

Match funding

Where a project has been undertaken on the condition that the grant funding will be matched by funding from the charity's reserves the income from the grant funder is shown as restricted income and only the expenditure reclaimed by the grant funder is shown as restricted expenditure. That part of the project expenditure which is met by the charity is included within unrestricted expenditure. A summary of the matched funding is included in the notes to the accounts.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Costs associated with conferences and events are recognised at the date at which the conference takes place.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustee's report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 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 recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Furniture, fixtures and fittings and computer equipment costing less than £5,000 are not capitalised but are expensed through the Statement of Financial Activities.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.9 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.11 Leases

Rentals payable under operating leases are charged to expenditure on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

(Continued)

Key sources of estimation uncertainty

Defined benefit pension scheme

As set out in notes, the charity operates a defined benefit pension scheme for all qualifying employees. The accounting cost of these benefits and the present value of the pension liabilities involved judgements about uncertain events including such factors as the life expectancy of members, the salary progression of current employees, price inflation and the discount rate used to calculate the net present value of the future pension payments. Estimates are used for all of these factors in determining the pension costs and liabilities incorporated in the financial statements. The assumptions reflect historical experience and judgement regarding future expectations and external actuarial specialists are also used to assist the exercise.

The present value of the defined benefit obligation is less than the fair value of plan assets as at 31 March 2023 and therefore the defined benefit plan is in a surplus position. An entity can only recognise a plan surplus to the extent that it is able to recover the surplus either through reduced contributions in the future or through refunds from the plan. The plan surplus has therefore been restricted as seen in the Retirement benefit scheme note.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

	Information services 2023	£	Workforce Play Provision development & development 2023	£	Total 2023	Information services 2022	£	Workforce Play Provision development & development 2022	£	Total 2022
Publications and merchandise	2,847		-		2,847	1,816		-		1,816
Grants	250,286		239,857		807,064	197,714		191,143		683,572
Other earned income	1,179		7,399		36,098	-		750		4,918
Conferences and seminars	1,745		-		1,745	-		-		-
	256,057		247,256		847,754	199,530		191,893		690,306
Analysis by fund										
Unrestricted funds	256,057		247,256		800,411	199,530		191,893		616,734
Restricted funds	-		-		47,343	-		-		73,572
	256,057		247,256		847,754	199,530		191,893		690,306
Grants										
Welsh Government	250,286		239,857		755,000	197,714		191,143		610,000
Sport Wales - Healthy and Active Fund	-		-		36,761	-		-		60,606
National Lottery Community Fund	-		-		2,500	-		-		2,966
Cwm Taf Morgannwg University Health Board	-		-		2,221	-		-		10,000
Merthyr Tydfil County Borough Council	-		-		8,150	-		-		-
The Parent Network CCB	-		-		1,332	-		-		-
Save the Children UK	-		-		1,100	-		-		-
	250,286		239,857		807,064	197,714		191,143		683,572

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

(Continued)

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	2,449	60

5 Charitable activities

	Information services	Training & Workforce development	Play policy, support & advocacy	Total 2023	Total 2022
	2023	2023	2023		
	£	£	£	£	£
Staff costs	-	3,303	50,386	53,689	66,410
Printing, translation, art and advertising	8,107	481	6,830	15,418	11,159
Training and consultancy	88,262	57,370	27,334	172,966	104,251
Administration and meeting costs	1,605	-	1,960	3,565	1,482
Computer and website	12	-	-	12	224
Other staff costs	-	-	16,150	16,150	-
	97,986	61,154	102,660	261,800	183,526
Share of support costs (see note 6)	178,216	168,027	162,978	509,221	542,262
Share of governance costs (see note 6)	9,998	-	-	9,998	5,370
	286,200	229,181	265,638	781,019	731,158
Analysis by fund					
Unrestricted funds	286,200	229,181	228,877	744,258	657,586
Restricted funds	-	-	36,761	36,761	73,572
	286,200	229,181	265,638	781,019	731,158

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	374,679	-	374,679	383,111	-	383,111
Depreciation	-	-	-	504	-	504
Staff training	10,879	-	10,879	1,459	-	1,459
Premises	38,675	-	38,675	29,095	-	29,095
Property running costs	4,065	-	4,065	9,538	-	9,538
Administration and meeting costs	26,582	-	26,582	75,267	-	75,267
Communications, computer and website	51,079	-	51,079	28,434	-	28,434
Legal, professional and subscriptions	3,262	-	3,262	14,854	-	14,854
Audit, accountancy and other fees	-	9,998	9,998	-	5,370	5,370
	<u>509,221</u>	<u>9,998</u>	<u>519,219</u>	<u>542,262</u>	<u>5,370</u>	<u>547,632</u>
Analysed between						
Charitable activities	<u>509,221</u>	<u>9,998</u>	<u>519,219</u>	<u>542,262</u>	<u>5,370</u>	<u>547,632</u>

Governance costs includes payments to the auditors of £8,600 (2022: £3,950) for audit fees and £1,000 (2022: £1,000) for accountancy fees. The remaining fees relate to amounts payable to other parties in relation to the defined benefit pension scheme reports £398 (2022: £420).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or prior year.

3 trustees were reimbursed for travel expenses in the year totalling £382 (2022: £nil).

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Direct charitable expenditure	6	6
Other expenses	2	2
Total	8	8

Employment costs	2023 £	As restated 2022 £
Wages and salaries	295,746	293,589
Social security costs	27,842	25,212
Other pension costs	104,780	130,720
	428,368	449,521

Other pension costs

Other pension costs include the FRS 102 defined benefit pension charges consisting of:

Current service costs : £110,000 (2022: £120,000)

Net interest income: £10,000 (2022: net interest charge £10,000)

Total charge: £100,000 (2022: £130,000)

Actual employer contributions made to the scheme during the year totalled: £90,000 (2022: £90,000).

See note 14 for further details.

Full time equivalents

The average monthly number of full time equivalents during the year was 6.74 (2022: 6.74).

Key management personnel

Key management personnel oversee the directing, controlling and operating the charity on a day-to-day basis. The pay of senior staff is reviewed annually and increased in line with the pay scales for education professionals employed under Soulbury pay and conditions. The Soulbury committee has issued advice and guidance on where different levels of posts should be placed on the pay scale that the charity has followed. The total employee benefits of the key management personnel of the charity were £164,346 (2022: £170,223).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £69,999	1	1

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 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.

10 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022	18,076
At 31 March 2023	18,076
Depreciation and impairment	
At 1 April 2022	18,076
At 31 March 2023	18,076
Carrying amount	
At 31 March 2023	-
At 31 March 2022	-

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	4,300	30,262
Prepayments and accrued income	314,126	11,757
	318,426	42,019

12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		7,030	7,703
Deferred income	13	47,486	34,999
Trade creditors		219,704	258,851
Other creditors		4,897	-
Accruals		31,256	10,758
		310,373	312,311

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Deferred income

	2023 £	2022 £
Arising from grants, memberships, events and training	47,486	34,999

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Deferred income is included within:		
Current liabilities	47,486	34,999
Movements in the year:		
Brought forward	34,999	13,189
Released from previous periods	(22,813)	(33,359)
Resources deferred in the year	35,300	55,169
Deferred income at 31 March 2023	47,486	34,999

14 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Defined benefit schemes

The company participates in the Cardiff and Vale Local Government Pension Scheme which is a defined benefit scheme based on final pensionable salary. The assets of the scheme are held separately from those of the charity.

The scheme actuary carries out a triennial valuation of the scheme in order to assess funding requirements. The most recent valuation was carried out by Aon as at 31 March 2022 which has been updated to reflect conditions at the balance sheet date. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return on investments and the rate of increase in salaries and pensions.

The triennial valuation carried out to assess funding requirements is different to the valuation carried out for the inclusion in these financial statements. The actuary, Aon, has undertaken a valuation to take into account the requirements of FRS 102 in order to assess the liabilities of the fund as at 31 March 2023. Liabilities are valued on an actuarial basis using the projected unit method, which assesses the future liabilities discounted to their present value.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Retirement benefit schemes

(Continued)

Key assumptions

	2023 %	2022 %
Discount rate	4.7	2.7
Expected rate of increase of pensions in payment	2.7	3.0
Expected rate of salary increases	3.7	4.0
CPI inflation	2.7	3.0
Pension accounts revaluation rate	2.7	3.0

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2023 Years	2022 Years
Retiring today		
- Males	22.6	22.1
- Females	24.7	24.6
Retiring in 20 years		
- Males	23.2	23.2
- Females	25.8	26

Amounts recognised in the profit and loss account:

	2023 £	2022 £
Current service cost	110,000	120,000
Net interest on defined benefit liability/(asset)	(10,000)	10,000
Total costs	100,000	130,000

Amounts taken to other comprehensive income:

	2023 £	2022 £
Actual return on scheme assets	60,000	(300,000)
Less: calculated interest element	90,000	60,000
Return on scheme assets excluding interest income	150,000	(240,000)
Actuarial changes related to obligations	(940,000)	(220,000)
Effects of changes in the amount of surplus that is not recoverable	940,000	-
Total costs/(income)	150,000	(460,000)

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2023 £	2022 £
Present value of defined benefit obligations	2,280,000	3,070,000
Fair value of plan assets	(3,220,000)	(3,230,000)
Surplus in scheme	(940,000)	(160,000)
Restriction on scheme assets	940,000	-
Total liability/(asset) recognised	-	(160,000)

Movements in the present value of defined benefit obligations:

	2023 £
Liabilities at 1 April 2022	3,070,000
Current service cost	110,000
Benefits paid	(60,000)
Contributions from scheme members	20,000
Actuarial gains and losses	(940,000)
Interest cost	80,000
At 31 March 2023	2,280,000

The defined benefit obligations arise from plans which are wholly unfunded.

Movements in the fair value of plan assets:

	2023 £
Fair value of assets at 1 April 2022	3,230,000
Interest income	90,000
Return on plan assets (excluding amounts included in net interest)	(150,000)
Benefits paid	(60,000)
Contributions by the employer	90,000
Contributions by scheme members	20,000
At 31 March 2023	3,220,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Retirement benefit schemes

(Continued)

The fair value of plan assets at the reporting period end was as follows:

	2023	2022
	£	£
Equity instruments	2,190,000	2,190,000
Property	230,000	220,000
Government Bonds	280,000	300,000
Corporate Bonds	250,000	270,000
Cash	100,000	70,000
Mutli Asset Credit	170,000	180,000
	<u>3,220,000</u>	<u>3,230,000</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at
	Incoming resources	Resources expended	£	Incoming resources	Resources expended	£	1 April 2021
	£	£	£	£	£	£	£
Sport Wales - Healthy and Active Fund	60,606	(60,606)	-	36,761	(36,761)	-	-
National Lottery Community Fund	2,966	(2,966)	-	-	-	-	-
Cwm Taf Morgannwg University Health Board	10,000	(10,000)	-	-	-	-	-
Merthyr Tydfil County Borough Council	-	-	-	8,150	-	8,150	-
The Parent Network CCB	-	-	-	1,332	-	1,332	-
Save the Children	-	-	-	1,100	-	1,100	-
	73,572	(73,572)	-	47,343	(36,761)	10,582	-

Sport Wales- Healthy and Active Fund - fund to support, actively promote and enable healthy activity among children and young people.

National Lottery Community Fund - this funding was awarded to distribute materials to assist in COVID-19 recovery.

Cwm Taf Morgannwg University Health Board - Play Wales will work with three local authorities to support community interventions for play, including: increasing opportunities for free unstructured play and exploring the use of schools to open their grounds before and after the school day for play and physical activity opportunities.

Merthyr Tydfil County Borough Council - fund to purchase equipment, play kits and assist with play conferences.

The Parent Network CCB - funds to provide street play resources in Merthyr Tydfil.

Save the Children - funds for Stay and Play project at Monnow.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021 £	Transfers £	Balance at 1 April 2022 £	Transfers £	Balance at 31 March 2023 £
Potential redundancy costs	87,700	7,300	95,000	21,000	116,000
Future book production costs	28,000	-	28,000	-	28,000
Future revising qualification, training materials and resources	14,300	-	14,300	-	14,300
Fixed Asset Fund	504	(504)	-	-	-
Training and workforce development	180,000	-	180,000	39,174	219,174
Play Ambassadors project	6,400	-	6,400	(6,400)	-
	<u>316,904</u>	<u>6,796</u>	<u>323,700</u>	<u>53,774</u>	<u>377,474</u>

Designated funds comprise of funds that are set aside for specific purposes which would otherwise form part of the general reserves of the organisation.

The trustees consider it prudent to set aside an amount equivalent to the potential redundancy costs for the organisation's staff. They have also set aside the surplus on book sales to underwrite future production costs that are expected to be used during the financial year 2023/24. The revising of the P³ qualification training materials and resources are likely to be completed and expended in 2023/24. Training & workforce development is the development of training, events, toolkits and training materials aimed at the play workforce, including a particular focus on schools and school staff and the importance of play to support Covid recovery in the coming years. The contingency for the Play Ambassadors project has been made to assist in the completion of the project.

The fixed asset fund represents the net book value of the charity's fixed assets which were fully written down to £nil in 2022.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Analysis of net assets between funds

	Unrestricted 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:								
Current assets/(liabilities)	295,164	377,474	10,582	683,220	280,336	323,700	-	604,036
Pension	-	-	-	-	160,000	-	-	160,000
	295,164	377,474	10,582	683,220	440,336	323,700	-	764,036

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	25,763	26,130
Between two and five years	14,471	40,597
	<u>40,234</u>	<u>66,727</u>

19 Related party transactions

During the year Play Wales made payments of £60,117 (2022: £4,034) on behalf of another not for profit organisation - International Play Association (IPA World). Play Wales was subsequently reimbursed for the payments made. The charity also donated £5,000 to the organisation (2022: £nil). The CEO is a trustee of the not for profit organisation noted above. Amounts owed to the charity as at 31 March 2023 totalled £4,898 (2022: £928).

20 Cash generated from operations

	2023 £	2022 £
(Deficit)/surplus for the year	69,184	(40,792)
Adjustments for:		
Investment income recognised in statement of financial activities	(2,449)	(60)
Depreciation and impairment of tangible fixed assets	-	504
Difference between pension charge and cash contributions	10,000	40,000
Movements in working capital:		
(Increase)/decrease in debtors	(276,407)	469,778
(Decrease) in creditors	(14,425)	(217,734)
Increase in deferred income	12,487	21,810
Cash (absorbed by)/generated from operations	<u>(201,610)</u>	<u>273,506</u>

21 Analysis of changes in net funds

The charity had no debt during the year.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Prior period adjustment

In the 2022 financial statements the current service costs and net interest costs in excess of the employers pension contributions were recognised within the other expenditure category. To ensure the correct classification of the additional costs they have been reclassified to other pension costs.

As such the 2022 accounts have been restated.

The restatement affects the following:

Statement of Financial Activities
Charitable activities expenditure note
Wages and salaries note

The following corrections were made:

DR Pension costs: £40,000

CR Other costs: £40,000

This adjustment has not impacted the results previously reported for the prior year or the reserves at the prior year end.

Accounts

Charity registration number 1068926

PLAY WALES / CHWARAE CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

PLAY WALES / CHWARAE CYMRU

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PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

Our objectives are to provide and assist in the provision for facilities and services for play recreation, education and other leisure-time occupation for all children residing in Wales. We act as a champion for children's play; increasing awareness and understanding throughout Wales of the critical importance of play to children and their well-being. To maintain and ensure appropriate representation and consultation on matters affecting children's play in Wales. To contribute and support playwork education training and workforce development in Wales so as to further the play interests of children through quality play service provision and advocacy.

In meeting these objectives our aim is to foster a more tolerant, understanding and informed active response among adults who are in a position to meet children's play needs both directly and indirectly and therefore to improve the well-being and participation of children within their communities.

The focus of our work

The principal activity of Play Wales / Chwarae Cymru is to influence policy, strategic planning and practice of all agencies and organisations that have an interest in and a responsibility for children's play. This is achieved by providing information, technical advice and guidance related to play provision and workforce development; helping to identify needs and contributing to the increasing recognition of the profound importance of play as a critical component of children's development. Play Wales / Chwarae Cymru provides a forum for playwork throughout Wales and undertakes a national representational role for playwork.

As the national organisation for children's play in Wales our strategic aims during the year were to:

- Act as a critical friend of the Welsh Government
- Promote children's freely chosen independent play
- Advocate for children and their play needs
- Uphold their right to play on behalf of all the children of Wales
- Raise awareness of play needs at every level from national Government to local play schemes
- Represent play providers and playworkers offering expert advice, guidance, support, networking opportunities and conferences related to play, play policy, play provision and workforce development.

These strategic aims are achieved through the following principal activities:

- Information Service
- Workforce development
- Play policy, advice and support.

Ensuring our work delivers our aims

Our work is regularly reviewed throughout the year, through Trustees meetings and meetings with advisory groups, and through the reporting mechanism for Welsh Government. The management team has also instituted an annual review and forward planning process that evaluates our work and identifies areas for further development to effectively meet our aims.

We have referred to Charity Commission guidance on public benefit in conducting reviews of our aims and objectives. Trustees routinely consider how proposed or current work contributes to the aims and objectives of Play Wales / Chwarae Cymru.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

PUBLIC BENEFIT STATEMENT

Play Wales / Chwarae Cymru is the national organisation for children's play in Wales; an independent charity funded by the Welsh Government. The work of Play Wales / Chwarae Cymru benefits the people of Wales by:

- Responding to children's request (through consultation) for more and better places and opportunities to play
- Upholding and advocating for children's right to play (as stated in the United Nations Convention on the Rights of the Child) within national and regional forums and with decision making bodies
- Gathering and disseminating information relating to the benefits of playing to anyone who is in a position to further children's play interests
- Promoting quality provision for play that is inclusive of all children and young people – meeting the needs of disabled children and children who are disadvantaged or excluded
- Sharing expertise and providing guidance and advice, thus enabling children's services within local authorities and voluntary agencies to offer quality play provision that meets children's needs – and to get the maximum benefit for children from financial provision for play
- Promoting and supporting quality training for playworkers and trainers – thus contributing to the development of a skilled, expert workforce that also meets children's play needs.

Quality play services contribute to the health and well-being of children and young people and also to the health and vibrancy of communities (Welsh Government Play Policy 2002).

Who used and benefited from our services?

Our aims and objectives relate to benefiting the children of Wales – where in 2011 there were more than half a million children aged 0-15 (among a total population of just over three million).

Our services are largely offered free – some publications and events being offered on a non-profit making basis.

Trustees receive no benefits and give their time voluntarily. Any expenses claimed are set out in the accounts.

Our services were used by:

- Parents and carers
- Members of the public campaigning to preserve or instate play provision
- Organisations providing or supporting children's services – both local authority and voluntary
- Organisations providing children's play services – both local authority and voluntary, as well as community councils
- Playworkers, play development workers and play development officers
- Playwork trainers and managers of playworkers
- Teachers, head teachers, governors and educational psychologists
- Academics and university institutions

In the furtherance of these aims, the Trustees of Play Wales / Chwarae Cymru have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Achievements and performance

Since last year Play Wales has continued to deliver its services across Wales in a manner that reflects changed demands arising from the Covid pandemic.

We adapted to a new working environment that includes all staff working both from home and from the office. Our funding into the next financial period has continued as anticipated and our services are as vital as they have always been, if not more so.

Information Service

Objective: To promote the value of children's play in Wales through the provision of timely and current information to our stakeholders

Outcome: Play Wales produced and disseminated a wide variety of bilingual information and services including:

Play Wales

Website:

- Provided and maintained the on-going development of a website which is regularly updated with items of interest to members and to those who have a responsibility for or an interest in children's play, playwork and play provision. We attracted a significant audience to the website: 161,472 page views by 55,713 users over the year. This is a slight decrease in page views since the previous year but an increase of over 9,000 users in the same period.
- Commenced work with an agency to develop a new Play Wales website and started work on reviewing and updating all existing web content in-house. The new website is being designed in line with a new Play Wales brand.

Publications:

- Published *Play for Wales*, our bilingual magazine, twice a year – distributed free both printed and electronically to approximately 3,350 recipients who can further children's play interests in Wales. Spring 2021 issue distributed electronically only due to the pandemic, Winter 2021 issue distributed electronically and in print for the first time since the onset of COVID-19.
- Continued distribution of resources produced and published during the early days of the pandemic to support parents and those working with children – resources developed directly in response to the pandemic.
- Produced, marketed and disseminated three new and one updated information sheets, as well as two sets of top tips. Also, working with external writers to produce another two updated information sheets.
- Published and distributed two playwork guides, to accompany the two guides published in the previous year.
- Published an updated edition of the *Developing and managing play spaces* community toolkit, following a content review undertaken by external consultants.
- Produced and distributed four issues of *Focus on play* (three new issues and one updated) – each issue is aimed at specific audiences.
- Distributed 7,000 copies of *Fun in the garden* and *Fun in the dungeon* bilingual storybooks to children across Wales – 6000 to children in 20 local authorities via the Storybook Treasure Hunt (*Playful Childhoods* campaign) and the remainder via food banks across Wales and orders from families as part of St David's Day celebrations.
- Both *Fun in the dungeon* and *Fun in the garden* storybooks published online as e-books during lockdowns to make them available to more children in Wales and beyond.
- Worked with a focus group to develop third children's storybook and commissioned cartoonist to undertake illustration work.
- Disseminated and raised awareness about Play Wales' existing and updated information sheets and other publications including toolkits and a good practice guide.
- Continued dissemination of the Play Safety Forum publication *Managing Risk in Play Provision: Implementation guide* and the more recently developed *Risk-Benefit Assessment Form*.
- Continued promotion and dissemination of child friendly resources for the International Play Association to promote Article 31 of the UNCRC and the key messages of General Comment No 17.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Engagement:

- Updated Play Wales' bilingual social media channels. A total of 5,872 like and 6,880 follow our Facebook pages and 8,521 follow our accounts on Twitter.
- Put together and distributed a monthly e-bulletin to approximately 2,381 recipients, which provides an overview of what's new on the Play Wales website.
- Promoted play through the media thus raising awareness of the barriers to children having quality play opportunities and emphasising the importance of children's play.
- Maintained regular contact with Members of Parliament and Members of the Senedd through magazines, events, meetings and information sheets – thus raising awareness of the importance to children of playing and the necessity to promote play-friendly decisions among planners and decision makers.
- Contributed to online events in Wales – promoting the work of Play Wales and promoting quality play provision for children. An increase in online events during the pandemic has brought Play Wales and its work to a broader audience.
- Raised the profile of play in Wales and Play Wales internationally by regularly contributing to play and children's rights related blogs, magazines and journals.

Miscellaneous:

- Contributed to the UK national Playday steering group and resources – thus supporting play services in providing Playday events for children, but also providing Welsh representation and support to a UK campaigning group highlighting barriers to quality play experiences and recommending action. Play Wales led on the four nations 2021 campaign and is taking a joint lead on the 2022 campaign, alongside PlayBoard Northern Ireland. Outputs included:
 - Playday website amended to reflect situation during 2021 summer and again in March 2022 in readiness for this year's campaign.
 - Worked in partnership with Children's Commissioner for Wales to publish an e-book of children's play ideas and games to celebrate Playday 2021 (uptake in 2020 was slow therefore CCfW moved the project to 2021-2022 work programme with schools)
 - Developed and distributed electronically bilingual resources to publicise Playday 2021 events – used across the four nations
 - Play Wales led on four nations refresh of Playday branding (logo and resources) for the 2021 campaign – launched June 2021.
 - Playday 2022 theme agreed by four nations and launched in March 2022.
- Continued to add new publications to the Play Wales' library, which offers the most comprehensive resource of play and playwork materials in Wales. This is open to visitors by appointment (not possible due to covid regulations during this reporting period), and largely supports our team with up to date information, as well as play professionals and students studying play and playwork.
- Worked with a production company to produce a new film to celebrate and promote children's play in Wales.
- Worked with a photographer to capture new photos for our library of images to be used on our websites, social media, campaign materials and in publications.
- Maintained and updated Children's Play Policy Forum and Play Safety Forum websites on behalf of the four nations – and undertook design work on latest joint statement on inclusion.
- Continued to work to ensure that our database and communications are compliant with General Data Protection Regulations (GDPR).

Playful Childhoods:

- Maintained and updated the website, which is aimed at parents and carers, and promotes the importance of play and offers practical advice and guidance on providing play opportunities at home and in the community. Over the year, the website attracted 39,865 page views by 24,752 users.
- Continued to build our audience and increase engagement on bilingual pages on social media: Facebook and Instagram. A total of 5,101 like and 5,227 follow our Facebook page and 788 follow our Instagram account. Sponsored posts were used to grow the audience in readiness for the campaign aimed at parents of teenagers to ensure we targeted and engaged with the most relevant audience.
- Continued to invest in Google Ads grant support to improve search engine rankings for *Playful Childhoods* with the aim of driving more traffic to the website – this continues to result in a significant traffic increase to the website.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Worked with a PR company to develop and deliver a range of successful campaigns aimed at target audiences and as part of #SummerOfPlay and #SummerOfFun 2021 initiatives. Our summer campaign was launched on Playday 2021 with a Wales wide treasure hunt, which included 3,000 play packs being hidden in communities with the help of the play network. The five-week campaign attracted 1.2m impressions and 50k engagements on social media.
- Commissioned a PR company to develop and deliver a campaign specifically aimed at the parents of teenagers to support playing/hanging out in public space. Also, commissioned written content for the website to support the campaign messaging.
- Commissioned a PR company to develop and deliver a 2022 Summer of Play campaign – to be launched on Playday.

Workforce development

Objective: To contribute to the professional development of the play and playwork workforce in Wales

Outcome: Play Wales was active in a range of activities relating to training and workforce development to further the play interests of children in Wales, including:

- Supporting and advising the Welsh Government on issues relating to the play and playwork workforce.
- Providing specific advice and guidance in relation to workforce issues to inform Welsh Government's Ministerial Play Review.
- Delivering four Playwork Education and Training Council Wales (PETC) meetings – supporting a dialogue between playwork employers, national organisations, the Welsh Government, Social Care Wales and Qualifications Wales.
- Continuing to work to actions within *A play friendly workforce for Wales*, Play Wales' plan for the ongoing development of the play and playwork workforces.
- Developing the partnership with Addysg Oedolion Cymru Adult Learning Wales for the national delivery of playwork qualifications. This includes the quality assurance of L2APP, MAHPS and P3 as well as supporting trainers and assessors, reviewing assessment methods and advising on delivery.
- Convening the UK Playwork NOS Consortium in preparation for a future review of the National Occupational Standards for Playwork.
- Working with Addysg Oedolion Cymru Adult Learning Wales and Agored Cymru to plan for delivery of blended learning of playwork qualifications to meet the needs of the sector and respond to emerging COVID-19 restrictions.
- Working with Addysg Oedolion Cymru Adult Learning Wales to identify funding for the sustainable delivery of playwork qualifications and build the infrastructure of trainers in advance of Progress for Success funding.
- Worked with Addysg Oedolion Cymru Adult Learning Wales to pilot the Level 2 Certificate in Playwork: Principles into Practice (P3) to 10 learners.
- Delivered the Award in Delivering Dynamic Playwork Training (ADDaPT) to nine new playwork tutors in preparation for Progress for Success funding.
- Contributing to Social Care Wales' Early Years Network meeting and task and finish groups.
- Contributing to Education and Training Standards (ETS).
- Contributing to Social Care Wales' Qualifications Standards Advisory Group (QSAG).
- Maintaining the list of Required Qualifications and qualifications flow chart on behalf of PETC Wales.
- Contributing to the advisory group for the 'We Care' recruitment campaign by Social Care Wales.
- Commencing development work on *Safon o Chwarae*, a new quality assurance framework for playwork.
- Commissioned Swansea University to undertake and write the Welsh Play Workforce Study.
- Commissioned training materials and delivered three Understanding Play Sufficiency Train the trainer workshops for play sufficiency lead officers.
- Involvement in Social Care Wales Accolades as a panel judge.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

- Providing seminars, training opportunities and conferences to facilitate the provision of quality play services to children:
 - Delivered a face-to-face Playworkers Forum event on involving children and young people in assessing play sufficiency to 39 delegates.
 - Delivered two workshops on risk-benefit assessment for Care Inspectorate Wales (CIW) play champions, inspection and registration teams.
 - Worked with CIW to deliver three bilingual workshops on the importance of play for early years and childcare providers.
 - Delivered a workshop on the importance of outdoor play for Social Care Wales managers hubs (early years and childcare).
 - Delivered a workshop for Social Care Wales for training providers and employers on the importance of play within Social Care qualifications.
 - Designed and delivered play and wellbeing workshops for Social Care Wales' Early Years and Childcare Conference.
 - Designed and delivered loose parts workshops for Cwm Taf Morgannwg Healthy Pre-school settings.
 - Designed and delivered a play time guidance seminar for schools.
 - Designed and delivered a play awareness workshop in collaboration with Sport Wales.
 - Designed and delivered a play in museums seminar and two Playday seminars for museums, in partnership with Playful Places.
 - Delivered a range of Continuing Professional Development workshops for Cardiff Children's Play Services.

Play policy

Objective: To work with individuals, organisations and networks to inform the development of policy and matters related to children's play in Wales

Outcome: Play Wales was involved in a variety of UK and worldwide policy groups attending meetings of relevant organisations to ensure UK wide initiatives reflect development and best practice in Wales:

- Play Safety Forum
- Children's Play Policy Forum
- National Playday Steering Group
- IPA World
- Learning through Landscapes Board.

Additionally, on a UK and international level, Play Wales provided:

- Support and guidance to colleagues at Play Aotearoa (International Play Association New Zealand)
- Support and guidance to colleagues at Alliance for Childhood
- Support and guidance to International Play Association (IPA) Scotland – International Advisory Group for Conference 2023
- A keynote presentation about our work on 'Opening the school gates: Facilitating after-school play in school grounds' for the International School Grounds Alliance Conference (February 2021)
- Support to Scope regarding Inclusive playgrounds
- Contributed to the development and publication of the Children's Play Policy Forum and UK Play Safety Forum joint position statement, *Including Disabled Children in Play Provision*
- Hosted a student placement from Cardiff University to gather data for all-Wales survey work
- Provided support to Starlight UK to research the development of Hospital Play Specialist posts and support network in Wales
- Support in planning and judging for the National UK Playwork Awards at the National Playwork Conference in Eastbourne
- Established research partnerships with University of Bristol, University of Manchester, Swansea University and Cardiff University advising on a wide range of research topics:
 - Play in schools
 - Play and humour
 - Play in the early years and family engagement
 - Play, physical activity, wellbeing and engagement with children.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Play Wales also responded to relevant national consultations:

- Enabling pathways consultation (July 2021)
- Curriculum for funded non-maintained nursery settings (July 2021)
- Children, Young People and Education Committee's Sixth Senedd Priorities Consultation (September 2021)
- Health and Social Care Committee's Sixth Senedd Priorities Consultation (September 2021)
- 20mph speed limit consultation (October 2021).

Additionally, Play Wales:

- Implemented the Community Play Ambassador project, a three-year project funded by the Healthy Active Fund.
- Implemented the Outdoor Play project, a three-year project funded by Cwm Taf Morgannwg University Health Board.
- Implemented the Play Awareness Project, funded by Aneurin Bevan Gwent Public Health Team.
- Supported the delivery of a Welsh Government funding package to local authorities: Holiday Hunger – Playworks funding, Summer of Fun and Winter of Well-being.
- Acted as secretariat and report writers to the Ministerial Play Review Steering Group.
- Undertook fundraising activity in line with our Fundraising Strategy:
 - Researched and submitted applications to various funders
 - Secured funding for the development and provision of resources for stakeholders and partners
 - Developed and submitted a funding application to the National Lottery Fund Mind our Future Programme.

Advice and support

Objective: To provide specialist knowledge regarding all issues about and affecting children's play

Outcome: Play Wales was involved in a variety of Wales wide working groups to ensure that children's play acquires the status it deserves:

- Wales UNCRC Monitoring Group
- Early Years Action Group
- Children's Rights in Early Years Network
- Children in Wales Policy Council
- Active Healthy Kids (AHK) Wales Expert Group – lead on active play indicator
- Building a Healthier Wales Task and Finish Group-Ministerial Priorities
- National Centre for Population Health – Healthy Development Advisory Group
- National School and Childcare Group (coronavirus planning).

Outcome: Play Wales has supported the development of a strategic approach to children's play through:

- Facilitated quarterly meetings for play sufficiency leads.
- Facilitated three workshops for play sufficiency – Creative Engagement with Children.
- Established and implemented story development workshops with school staff to produce a story for our third right to play storybook.
- Facilitated check-in meetings for open access playwork providers.
- Collaborated with the National Centre for Population Health and Well-being Research (NCPHWR) to develop and pilot an app which supports children to rate their communities for play and physical activity.
- Collaborated with NCPHWR to undertake the Outdoor Access, Mental Health and Wellbeing study, which looked at experiences of children aged 8 to 11 during the first COVID-19 UK national lockdown (April to June 2020) and the impact it had on their mental health and wellbeing.
- Commissioned a scoping exercise to consider the support and delivery of playtime initiatives in schools.
- Commissioned research with Welsh children and parents regarding school play time.
- Commissioned a position statement on playful pedagogy.
- Continued to work with commissioned researchers to update the evidence on the value of play from a Welsh public and social policy perspective.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Outcome: Play Wales has supported play at delivery level through:

- Ensuring that local community groups are signposted to and supported appropriately by local support networks. We received and responded to a broad range of queries via social media, telephone and email from parents, elected members, schools and small organisations during the last year. The queries include questions about qualifications, research queries from students, funding for play equipment and play areas, support for saving school playing fields, job advertising and requests for letters of support for funding applications.
- Providing non-managerial professional development support to play development officers throughout Wales.
- Providing support for voluntary sector play projects.
- Providing expertise to local authorities regarding the delivery of play during the pandemic.
- Presentations at local (online) play sufficiency events and conferences throughout Wales.
- Providing advice regarding play space design and development.
- Supporting local communities and several communities to establish resident-led street closures for play.
- Worked with organisations and council officers to pilot street play initiatives in Merthyr Tydfil, Newport and Vale of Glamorgan.
- Worked with partners in the Vale of Glamorgan and Bridgend to consider play in secondary schools.
- Contributed to Cardiff Council workshops on child-friendly urban planning.
- Undertook a play audit for Save the Children Fund Cymru in Bettws, Newport.

Quality Assurance

We continue to maintain the systems, reviewing and updating as appropriate, developed when Play Wales achieved the PQASSO Quality Mark Level 1 (NCVO quality assurance scheme).

Financial review

Play Wales continues to be reliant upon core funding from the Welsh Government. The funding from the Welsh Government has been secured until 31 March 2023 and the funding level has increased to £420,000. As at 31 March 2022 the charity has an accumulated unrestricted surplus of £764,036 (2021: £344,828). Play Wales is a member of the Local Government Pension scheme operated through Cardiff and The Vale of Glamorgan. The defined benefit scheme currently has a surplus of £160,000 (2021: deficit of £260,000). The Trustees recognise that the current pension surplus is highly volatile due to changes in accounting estimates and assumptions used by the actuaries when valuing the scheme. A surplus is only recognised to the extent of reduced future contributions to the plan. The free reserves available to the charity (excluding the fixed assets, the designated fund and the pension reserve) were £280,336 (2021: £288,923).

Reserves Statement

Play Wales intends to maintain the level of free reserves that equates to between six and twelve months of annual expenditure. The financial reserves are set aside to ensure financial stability for staff and its members and to ensure that the current activities would be maintained in the event of a period of unforeseen difficulty. The calculation of the required level of reserves is integral to Play Wales's planning, budget and forecast cycle.

Investment Policy

The Trustees regularly review the amount that the organisation requires to ensure that they are adequate to fulfil its continuing obligations. Currently the charity takes a cautious approach to investing, minimising the level of risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Plans for the Future 2022-2023

Play Wales will continue to work to promote children's play and act as an advocate for children and their play needs.

Particularly, we anticipate that we will undertake the following:

- Continue to support providers of play opportunities to respond to the pandemic recovery in a play friendly way.
- Support the Welsh Government with finalising and launching the Ministerial Play Review.
- Continue to deliver a communication service aimed at our broad constituency through the provision of focused publications, direct mailing and up to date websites as well as social media engagement.
- Contribute to and inform local, national and international advocacy through project work and membership of committees and groups.
- Support local authorities and third sector organisations to engage and respond to national policy through events, network facilitation and advice.
- Continue to work with The National Centre for Population Health & Wellbeing Research (NCPHWR) to identify what children say about access to play and what they would like in terms of play.
- Review and implement *A play friendly workforce for Wales*, our workforce development plan based on findings from the Welsh Play Workforce Study undertaken by Swansea University.
- Work with Addysg Oedolion Cymru Adult Learning Wales to ensure that the continued roll out of the Agored Cymru P3 qualifications is successful and continues to respond to the needs of the workforce.
- Finalise and pilot the *Safon o Chwarae* Playwork Quality Assurance Framework.
- Work with Public Health Wales to agree and share messages regarding children's play.
- Undertake a review of resourcing children's play across Wales.
- Undertake and publish a pan-Wales report of surveys completed by children across local authority areas in Wales as part of their Play Sufficiency Assessments in 2022.
- Implement and deliver the final year of the Community Play Ambassadors Project.
- Develop and launch a new Play Wales website and brand.
- Deliver a range of *Playful Childhoods* campaigns to support parents and carers to provide sufficient opportunities for children to play at home and in their communities.
- Produce and launch a new film to celebrate children's play in Wales and promote the importance of play in every child's life.
- Develop and deliver a monthly series of seminars and training opportunities for playworkers and others whose work impacts on children.
- Review, update and implement our Fundraising Strategy to enable delivery of additional projects.

To ensure these services are developed and delivered as effectively as possible we will:

- Review and develop Play Wales' operational plan.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Structure, governance and management

Governing documents

Play Wales / Chwarae Cymru is a Charitable Incorporated Organisation (CIO), registered on 28 March 1998 and governed by its "foundation" model constitution resolution dated 18 February 2019. Governance is undertaken by a Board of Trustees.

Recruitment and appointment of trustees

Every trustee is appointed for a term of three years and in selecting individuals for appointment as a charity trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. There must be at least three charity trustees. If the number falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. There are currently nine trustees appointed. There is no maximum number of charity trustees that may be appointed to the charity.

Trustee induction and training

New Trustees meet the Director and other Trustees prior to their first meeting and receive an induction pack containing the following:

- Minutes and papers of last three Board meetings
- A copy of the current version of constitution
- Report of the Trustees and Financial Statements (latest)
- Trustee Specification and Terms of Reference
- Play Wales membership information and form
- Welsh Government Play Policy Implementation Plan
- Play Wales leaflets and poster
- *The First Claim...* publication
- The latest issues of *Play for Wales* magazine.

Functions of the Board of Trustees include:

- To have control of the Charity and its property and funds
- To have responsibility for overall governance and strategic direction
- To develop the aims, objectives and organisational goals in accordance with the governing document, legal and regulatory guidelines
- To ensure that Play Wales / Chwarae Cymru and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- To uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust
- Interviewing, appointing and monitoring the work and activities of senior staff.

The Board of Trustees is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders and the Charity Commission.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Organisational structure

Play Wales is a membership organisation. The members of the charity are its Board of Trustees. The trustees have created an associate non-voting membership which is open to organisations and individuals from voluntary, statutory and independent sectors, however, these members do not qualify as members for any purpose under the Charities Acts, General Regulations or Dissolution Regulations.

The Director is responsible to the Board of Trustees for the day-to-day management of the organisation. At the end of March 2022 there is a Director, an Assistant Director, Office Manager, Workforce Development Officer, Communications Manager, Communications Assistant, Project Officer and a Finance Officer.

Relationships with related parties

Play Wales has Memorandums of Understanding with Social Care Wales; Play England, Play Scotland and PlayBoard Northern Ireland

Risk management

A risk register has been established and is updated frequently with an appropriate action plan. Where necessary, systems and procedures have been established to mitigate the risks the charity faces. Controls are in place to minimise internal risks by the implementation of procedures for authorisation of all transactions and projects. Health and safety reviews are carried out regularly.

The Board of Trustees has conducted a review of the major risks to which the organisation is exposed. It has identified that a disproportionate reliance on Welsh Government funding remains a high risk to Play Wales and sources of other funding need to be sought so Play Wales can continue to provide the service it delivers to Wales. They also identified that the change in Welsh Government cabinet ministers could have a detrimental effect on the relationship Play Wales has with its main funder. The Board of Trustees is also aware that fundraising activities have a high risk of ending unfavourably for Play Wales. A fundraising strategy linked to the strategic plan has been developed detailing actions that may be considered to mitigate this risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Reference and administrative details

Charity name	Play Wales / Chwarae Cymru
Charity number	1068926
Principal office	Park House Greyfriars Road Cardiff CF10 3AF
Trustees	Mike Shooter - Resigned 12/10/22 Dr Anne Crowley - Treasurer Dr Elspeth Webb Rhian Barrance Malcolm King Keith Towler - Chair Ronan Lyons Dr Jacky Tyrie - appointed 16/2/22
Key management personnel	Mike Greenaway - Director Marianne Mannello - Assistant Director
Auditors	Azets Audit Services Ty Derw, Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Bankers	The Co-Operative PLC PO Box 250 Skelmersdale WN8 6WT CAF Bank PLC 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Geldards 4 Capital Quarter Tyndall Street Cardiff CF10 4BZ

PLAY WALES / CHWARAE CYMRU

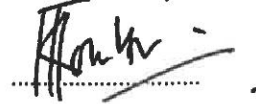
TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Insurers

Keegan & Pennykid Insurance Brokers Limited
50 Queen Street
Edinburgh
EH2 3NS

The trustees report was approved by the Board of Trustees.



K Towler - Trustee

Dated: 21-12-2022

PLAY WALES / CHWARAE CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Opinion

We have audited the financial statements of Play Wales / Chwarae Cymru (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees 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 charity'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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Azets Audit Services

22-12-2022

**Chartered Accountants
Statutory Auditor**

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

PLAY WALES / CHWARAE CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Charitable activities	3	616,734	73,572	690,306	1,066,896	89,711	1,156,607
Other trading activities	4	-	-	-	738	-	738
Investments	5	60	-	60	179	-	179
Total income		616,794	73,572	690,366	1,067,813	89,711	1,157,524
Expenditure on:							
Charitable activities	6	617,586	73,572	691,158	878,292	89,711	968,003
Other	10	40,000	-	40,000	20,000	-	20,000
Total expenditure		657,586	73,572	731,158	898,292	89,711	988,003
Net (expenditure)/income for the year/ Net (outgoing)/incoming resources							
		(40,792)	-	(40,792)	169,521	-	169,521
Other recognised gains and losses							
Actuarial gain/(loss) on defined benefit pension schemes		460,000	-	460,000	(80,000)	-	(80,000)
Net movement in funds		419,208	-	419,208	89,521	-	89,521
Fund balances at 1 April 2021		344,828	-	344,828	255,307	-	255,307
Fund balances at 31 March 2022		764,036	-	764,036	344,828	-	344,828

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

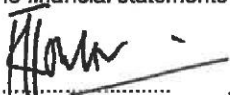
PLAY WALES / CHWARAE CYMRU

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		-		504
Current assets					
Debtors	12	42,019		511,797	
Cash at bank and in hand		874,328		600,762	
		916,347		1,112,559	
Creditors: amounts falling due within one year	13	(312,311)		(508,235)	
Net current assets			604,036		604,324
Total assets less current liabilities			604,036		604,828
Net assets excluding pension surplus/(deficit)			604,036		604,828
Defined benefit pension surplus/(deficit)	15		160,000		(260,000)
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	323,700		316,904	
General unrestricted funds		280,336		287,924	
Pension reserve		160,000		(260,000)	
			764,036		344,828
			764,036		344,828

The financial statements were approved by the Trustees on 21-12-2022



Mr K Trowler
Trustee

PLAY WALES / CHWARAE CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash generated from operations	21		273,506		159,529
Investing activities					
Investment income received		60		179	
		<u>60</u>		<u>179</u>	
Net cash generated from investing activities			60		179
Net cash used in financing activities			-		-
			<u>-</u>		<u>-</u>
Net increase in cash and cash equivalents			273,566		159,708
Cash and cash equivalents at beginning of year			600,762		441,054
			<u>600,762</u>		<u>441,054</u>
Cash and cash equivalents at end of year			<u>874,328</u>		<u>600,762</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity Information

Play Wales is a charitable incorporated organisation whose principal office is Park House, Greyfriars Road, Cardiff, CF10 3AF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These accounts have been prepared on a going concern basis. The charity is predominantly funded from public sector grants from Welsh Government. The funding arrangements from Welsh Government have been agreed until March 2023.

The Trustees have prepared forecasts for the next twelve months. The trustees believe that these forecasts are based on realistic income assumptions and are confident that the charity will continue to be able to meet its liabilities as they fall due. However, there is a material uncertainty related to future public sector grant funding from Welsh Government which may cast doubt on the charity's ability to continue as a going concern in its present configuration. If the charity was unable to continue in operational existence in its present configuration for the foreseeable future, adjustments would be made to reduce the balance sheet values of assets to their recoverable amounts and to provide for further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities. Accordingly the Trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income is included when receivable.

Income from 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 that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income from conferences and events is recognised at the date the conference takes place.

Match funding

Where a project has been undertaken on the condition that the grant funding will be matched by funding from the charity's reserves the income from the grant funder is shown as restricted income and only the expenditure reclaimed by the grant funder is shown as restricted expenditure. That part of the project expenditure which is met by the charity is included within unrestricted expenditure. A summary of the matched funding is included in the notes to the accounts.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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.

Costs associated with conferences and events are recognised at the date at which the conference takes place.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustee's report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

1.6 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 recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
-----------------------	----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Furniture, fixtures and fittings and computer equipment costing less than £5,000 are not capitalised but are expensed through the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

3 Charitable activities

	Information services 2022	£	Workforce Play Provision development & development 2022	£	Total 2022	£	Information services 2021	£	Workforce Play Provision development & development 2021	£	Total 2021	£
Publications and merchandise Grants	1,816	-	-	-	1,816	-	-	-	-	-	-	-
Other earned income	197,714	191,143	294,715	683,572	1,149,711	429,947	395,710	324,054	1,149,711	6,896	1,156,607	6,896
	-	750	4,168	4,918	4,918	190	806	5,900	5,900	5,900	5,900	5,900
	199,530	191,893	298,883	690,306	690,306	430,137	396,516	329,954	1,156,607	1,156,607	1,156,607	1,156,607
Analysis by fund												
Unrestricted funds	199,530	191,893	225,311	616,734	616,734	430,137	396,516	240,243	1,068,896	89,711	1,158,607	89,711
Restricted funds	-	-	73,572	73,572	73,572	-	-	89,711	89,711	89,711	89,711	89,711
	199,530	191,893	298,883	690,306	690,306	430,137	396,516	329,954	1,156,607	1,156,607	1,156,607	1,156,607
Performance related grants												
Welsh Government	197,714	191,143	221,143	610,000	610,000	429,947	395,710	234,343	1,060,000	73,522	1,133,522	73,522
Sport Wales - Healthy and Active Fund	-	-	60,606	60,606	60,606	-	-	6,189	6,189	6,189	6,189	6,189
National Lottery Community Fund	-	-	2,966	2,966	2,966	-	-	10,000	10,000	10,000	10,000	10,000
Cwm Taf Morgannwg University Health Board	-	-	10,000	10,000	10,000	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
	197,714	191,143	294,715	683,572	683,572	429,947	395,710	324,054	1,149,711	1,149,711	1,149,711	1,149,711

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Other trading activities

	Total	Unrestricted funds
	2022	2021
	£	£
Sundry items	-	738

5 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	60	179

6 Charitable activities

	Information services	Training & Workforce development	Play policy, support & advocacy	Total 2022	Total 2021
	2022	2022	2022		
	£	£	£	£	£
Staff costs	-	-	66,410	66,410	64,013
Printing, translation, art and advertising	6,309	-	4,850	11,159	69,236
Training and consultancy	20,834	21,069	62,348	104,251	315,041
Administration and meeting costs	-	-	1,482	1,482	13,747
Computer and website	224	-	-	224	62,522
	27,367	21,069	135,090	183,526	524,559
Share of support costs (see note 7)	172,146	166,230	163,886	502,262	437,444
Share of governance costs (see note 7)	5,370	-	-	5,370	6,000
	204,883	187,299	298,976	691,158	968,003
Analysis by fund					
Unrestricted funds	204,883	187,299	225,404	617,586	878,292
Restricted funds	-	-	73,572	73,572	89,711
	204,883	187,299	298,976	691,158	968,003

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7 Support costs

	Support costs	Governance costs	2022 Support costs	Governance costs	2021
	£	£	£	£	£
Staff costs	343,111	-	343,111	364,818	364,818
Depreciation	504	-	504	128	128
Staff training	1,459	-	1,459	-	-
Premises	29,095	-	29,095	21,168	21,168
Property running costs	9,538	-	9,538	1,662	1,662
Administration and meeting costs	75,267	-	75,267	13,372	13,372
Communications, computer and website	28,434	-	28,434	28,335	28,335
Legal, professional and subscriptions	14,854	-	14,854	7,961	7,961
Audit fees	-	5,370	5,370	-	6,000
	<u>502,262</u>	<u>5,370</u>	<u>507,632</u>	<u>437,444</u>	<u>443,444</u>
Analysed between					
Charitable activities	<u>502,262</u>	<u>5,370</u>	<u>507,632</u>	<u>437,444</u>	<u>443,444</u>

Governance costs includes payments to the auditors of £4,870 (2021: £5,500) for audit fees and £500 (2021: £500) for accountancy fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or prior year.

None of the trustees were reimbursed for travel expenses in the current or prior year.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Direct charitable expenditure	6	6
Other expenses	2	2
Total	8	8
Employment costs	2022 £	2021 £
Wages and salaries	293,589	309,722
Social security costs	25,212	28,327
Other pension costs	90,720	90,782
	409,521	428,831

Full time equivalents

The average monthly number of full time equivalents during the year was 6.74 (2021: 7.15).

Key management personnel

Key management personnel oversee the directing, controlling and operating the charity on a day-to-day basis. The pay of senior staff is reviewed annually and increased in line with the pay scales for education professionals employed under Soulbury pay and conditions. The Soulbury committee has issued advice and guidance on where different levels of posts should be placed on the pay scale that the charity has followed. The total employee benefits of the key management personnel of the charity were £170,223 (2021: £158,267).

The number of employees whose annual remuneration was £60,000 or more were:

	2022 Number	2021 Number
£60,000 - £69,999	1	1

10 Other

	Unrestricted funds	Unrestricted funds
	2022	2021
FRS 102 pension costs	40,000	20,000
	40,000	20,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2021	18,076
At 31 March 2022	18,076
Depreciation and impairment	
At 1 April 2021	17,572
Depreciation charged in the year	504
At 31 March 2022	18,076
Carrying amount	
At 31 March 2021	504

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	30,262	5,973
Other debtors	-	500,000
Prepayments and accrued income	11,757	5,824
	42,019	511,797

13 Creditors: amounts falling due within one year

	Notes	2022 £	2021 £
Other taxation and social security		7,703	10,740
Deferred income	14	34,999	13,189
Trade creditors		258,851	448,548
Other creditors		-	11,109
Accruals		10,758	24,649
		312,311	508,235

14 Deferred income

	2022 £	2021 £
Arising from grants, memberships, events and training	34,999	13,189

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2022 £	2021 £
Deferred income is included within:		
Current liabilities	34,999	13,189
Movements in the year:		
Deferred income at 1 April 2021	13,189	5,793
Released from previous periods	(33,359)	(6,896)
Resources deferred in the year	55,169	14,292
Deferred income at 31 March 2022	34,999	13,189

15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Defined benefit schemes

The charity utilises a pension scheme providing benefits based on final pensionable pay which is operated through the Cardiff and Vale Local Government pension scheme. The assets of the scheme are held separately from those of the Charity, being invested with insurance companies.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The contributions for this period were based on the valuation at 31 March 2019.

The most recent valuation of the fund was at 31 March 2019. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return of investments and the rate of increase in salaries and pensions.

Valuation

The contributions of the charity and the employees were at 33% and a percentage of earnings of between 2.9% and 8.5% respectively. Under the projected unit method the current service costs would be expected to increase over time as members of the scheme approach retirement.

Key assumptions

	2022 %	2021 %
Discount rate	2.7	2.1
Expected rate of increase of pensions in payment	3.0	2.7
Expected rate of salary increases	4.0	3.7
CPI inflation	3.0	2.7
Pension accounts revaluation rate	3.0	2.7

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

15 Retirement benefit schemes

(Continued)

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2022 Years	2021 Years
Retiring today		
- Males	22.1	22.3
- Females	24.6	24.7
Retiring in 20 years		
- Males	23.2	23.3
- Females	26	26.1

Amounts recognised in the profit and loss account:

	2022 £	2021 £
Current service cost	120,000	100,000
Net interest on defined benefit liability/(asset)	10,000	10,000
Total costs	130,000	110,000

Amounts taken to other comprehensive income:

	2022 £	2021 £
Actual return on scheme assets	(300,000)	(450,000)
Less: calculated interest element	60,000	50,000
Return on scheme assets excluding interest income	(240,000)	(400,000)
Actuarial changes related to obligations	(220,000)	480,000
Total costs/(income)	(460,000)	80,000

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2022 £	2021 £
Present value of defined benefit obligations	3,070,000	3,130,000
Fair value of plan assets	(3,230,000)	(2,870,000)
(Surplus)/deficit in scheme	(160,000)	260,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

15 Retirement benefit schemes

(Continued)

Movements in the present value of defined benefit obligations:

	2022 £
Liabilities at 1 April 2021	3,130,000
Current service cost	120,000
Benefits paid	(50,000)
Contributions from scheme members	20,000
Actuarial gains and losses	(220,000)
Interest cost	70,000
At 31 March 2022	<u>3,070,000</u>

The defined benefit obligations arise from plans which are wholly unfunded.

Movements in the fair value of plan assets:

	2022 £
Fair value of assets at 1 April 2021	2,870,000
Interest income	60,000
Return on plan assets (excluding amounts included in net interest)	240,000
Benefits paid	(50,000)
Contributions by the employer	90,000
Contributions by scheme members	20,000
At 31 March 2022	<u>3,230,000</u>

The fair value of plan assets at the reporting period end was as follows:

	2022 £	2021 £
Equity instruments	2,190,000	1,882,720
Property	220,000	189,420
Government Bonds	300,000	307,090
Corporate Bonds	270,000	450,590
Cash	70,000	40,180
Mutli Asset Credit	180,000	-
	<u>3,230,000</u>	<u>2,870,000</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Movement in funds		
	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022	Incoming resources	Resources expended
	£	£	£	£	£	£	£	£	£
Sport Wales - Healthy and Active Fund	-	73,522	(73,522)	-	60,606	(60,606)	-	-	-
National Lottery Community Fund	-	6,189	(6,189)	-	2,966	(2,966)	-	-	-
Cwm Taf Morgannwg University Health Board	-	10,000	(10,000)	-	10,000	(10,000)	-	-	-
	-	89,711	(89,711)	-	73,572	(73,572)	-	-	-

Sport Wales- Healthy and Active Fund - fund to support, actively promote and enable healthy activity among children and young people.

National Lottery Community Fund - this funding was awarded to distribute materials to assist in COVID-19 recovery.

Cwm Taf Morgannwg University Health Board - Play Wales will work with three local authorities to support community interventions for play, including: increasing opportunities for free unstructured play and exploring the use of schools to open their grounds before and after the school day for play and physical activity opportunities.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Transfers	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Potential redundancy costs	87,700	-	87,700	7,300	95,000
Future book production costs	28,000	-	28,000	-	28,000
Future revising qualification, training materials and resources	14,300	-	14,300	-	14,300
Fixed Asset Fund	-	504	504	(504)	-
Training and workforce development	-	180,000	180,000	-	180,000
Play Ambassadors project	-	6,400	6,400	-	6,400
	<u>130,000</u>	<u>186,904</u>	<u>316,904</u>	<u>6,796</u>	<u>323,700</u>

Designated funds comprise of funds that are set aside for specific purposes which would otherwise form part of the general reserves of the organisation.

The trustees consider it prudent to set aside an amount equivalent to the potential redundancy costs for the organisation's staff. They have also set aside the surplus on book sales to underwrite future production costs that are expected to be used during the financial year 2022/23. The revising of the P³ qualification training materials and resources are likely to be completed and expended in 2021/22. Training & workforce development is the development of training, events, toolkits and training materials aimed at the play workforce, including a particular focus on schools and school staff and the importance of play to support Covid recovery in the coming years. The contingency for the Play Ambassadors project has been made to assist in the completion of the project.

The fixed asset fund represents the net book value of the charity's fixed assets.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

18 Analysis of net assets between funds

Fund balances at 31 March 2022 are represented

by:

Tangible assets

Current assets/(liabilities)

Pension

	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
	-	-	-	-	-	504	-	504
	280,336	323,700	-	604,036	287,924	316,400	-	604,324
	160,000	-	-	160,000	(260,000)	-	-	(260,000)
	440,336	323,700	-	764,036	27,924	316,904	-	344,828

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	26,130	489
Between two and five years	91,878	856
	<u>118,008</u>	<u>1,345</u>

20 Related party transactions

During the prior year Play Wales made payments of £7,332 on behalf of another not for profit organisation. Play Wales was subsequently reimbursed for the payments made. The CEO is a trustee of the not for profit organisation noted above. No transactions occurred during the current year. Amounts owed to the charity as at 31st March 2022 totalled £nil (2021: £703).

21 Cash generated from operations

	2022 £	2021 £
Surplus for the year	(40,792)	169,521
Adjustments for:		
Investment income recognised in statement of financial activities	(60)	(179)
Depreciation and impairment of tangible fixed assets	504	128
Difference between pension charge and cash contributions	40,000	20,000
Movements in working capital:		
Decrease/(increase) in debtors	469,778	(497,550)
(Decrease)/increase in creditors	(217,734)	460,213
Increase in deferred income	21,810	7,396
Cash generated from operations	<u>273,506</u>	<u>159,529</u>

22 Analysis of changes in net funds

The charity had no debt during the year.

Accounts

Charity Registration No. 1068926

PLAY WALES / CHWARAE CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

PLAY WALES / CHWARAE CYMRU

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PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "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)".

Objectives and activities

Our objectives are to provide and assist in the provision for facilities and services for play recreation, education and other leisure-time occupation for all children residing in Wales. We act as a champion for children's play; increasing awareness and understanding throughout Wales of the critical importance of play to children and their well-being. To maintain and ensure appropriate representation and consultation on matters affecting children's play in Wales. To contribute and support playwork education training and workforce development in Wales so as to further the play interests of children through quality play service provision and advocacy.

In meeting these objectives our aim is to foster a more tolerant, understanding and informed active response among adults who are in a position to meet children's play needs both directly and indirectly and therefore to improve the well-being and participation of children within their communities.

The focus of our work

The principal activity of Play Wales / Chwarae Cymru is to influence policy, strategic planning and practice of all agencies and organisations that have an interest in and a responsibility for children's play. This is achieved by providing information, technical advice and guidance related to play provision and workforce development; helping to identify needs and contributing to the increasing recognition of the profound importance of play as a critical component of children's development. Play Wales / Chwarae Cymru provides a forum for playwork throughout Wales and undertakes a national representational role for playwork.

As the national organisation for children's play in Wales our strategic aims during the year were to:

- Act as a critical friend of the Welsh Government
- Promote children's freely chosen independent play
- Advocate for children and their play needs
- Uphold their right to play on behalf of all the children of Wales
- Raise awareness of play needs at every level from national Government to local play schemes
- ~~Represent play providers and playworkers offering expert advice, guidance, support, networking opportunities and conferences related to play, play policy, play provision and workforce development.~~

These strategic aims are achieved through the following principal activities:

- Information Service
- Workforce development
- Play policy, advice and support.

Ensuring our work delivers our aims

Our work is regularly reviewed throughout the year, through Trustees meetings and meetings with advisory groups, and through the reporting mechanism for Welsh Government. The management team has also instituted an annual review and forward planning process that evaluates our work and identifies areas for further development to effectively meet our aims.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

We have referred to Charity Commission guidance on public benefit in conducting reviews of our aims and objectives. Trustees routinely consider how proposed or current work contributes to the aims and objectives of Play Wales / Chwarae Cymru.

Public Benefit Statement

Play Wales / Chwarae Cymru is the national organisation for children's play in Wales; an independent charity funded by the Welsh Government. The work of Play Wales / Chwarae Cymru benefits the people of Wales by:

- Responding to children's request (through consultation) for more and better places and opportunities to play
- Upholding and advocating for children's right to play (as stated in the United Nations Convention on the Rights of the Child) within national and regional forums and with decision making bodies
- Gathering and disseminating information relating to the benefits of playing to anyone who is in a position to further children's play interests
- Promoting quality provision for play that is inclusive of all children and young people – meeting the needs of disabled children and children who are disadvantaged or excluded
- Sharing expertise and providing guidance and advice, thus enabling children's services within local authorities and voluntary agencies to offer quality play provision that meets children's needs – and to get the maximum benefit for children from financial provision for play
- Promoting and supporting quality training for playworkers and trainers – thus contributing to the development of a skilled, expert workforce that also meets children's play needs.

Quality play services contribute to the health and well-being of children and young people and also to the health and vibrancy of communities (Welsh Government Play Policy 2002).

Who used and benefited from our services?

Our aims and objectives relate to benefiting the children of Wales – where in 2011 there were more than half a million children aged 0-15 (among a total population of just over three million).

Our services are largely offered free – some publications and events being offered on a non-profit making basis.

Trustees receive no benefits and give their time voluntarily. Any expenses claimed are set out in the accounts.

Our services were used by:

- Parents and carers
- Members of the public campaigning to preserve or instate play provision
- Organisations providing or supporting children's services – both local authority and voluntary
- Organisations providing children's play services – both local authority and voluntary, as well as community councils
- Playworkers, play development workers and play development officers
- Playwork trainers and managers of playworkers
- Teachers, head teachers, governors and educational psychologists
- Academics and university institutions

In the furtherance of these aims, the Trustees of Play Wales / Chwarae Cymru have complied with the duty in section 17(5) of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

Towards the end of March 2020 an unexpected and unprecedented pandemic (Covid-19) spread to Wales. As a result of the pandemic, we reviewed our critical areas of business and adapted our working practices to ensure we continued supporting the needs of the users of Play Wales / Chwarae Cymru. We quickly adapted to a new working environment that included all staff working remotely from home, and with robust systems in place, productivity has been maintained throughout. Our funding into the next financial period has continued as anticipated and our services are as vital as they have always been.

Information Service

Objective: To promote the value of children's play in Wales through the provision of timely and current information to our stakeholders

Outcome: Play Wales produced and disseminated a wide variety of bilingual information and services including:

Website:

- Provided and maintained the on-going development of a website which is regularly updated with items of interest to members and to those who have a responsibility for or an interest in children's play, playwork and play provision. We attracted a significant audience to the website: 169,383 page views by 46,023 users over the year. This is an increase of over 28,000 page views and over 9,000 users since the previous year.
- Commissioned an agency to develop a new Play Wales website and commenced work on reviewing and updating all existing web content. The new website will be developed alongside a new Play Wales brand.

Publications:

- Published *Play for Wales*, our bilingual magazine, twice a year – distributed free both printed and electronically to approximately 3,350 recipients who can further children's play interests in Wales. Winter 2020 and Spring 2021 issues distributed electronically only due to the pandemic – 2,229 subscribers.
- Continued distribution of *Playing actively in and around the home* resource to support parents and those working with children – a resource developed directly in response to the pandemic.
- Developed and distributed a range of supportive resources and online content as a direct result of the pandemic, including:
 - Three top tips listicles to support various settings and sectors
 - A reading list for teachers
 - A story telling pack for settings to accompany the *Fun in the dungeon* storybook.
- Produced, marketed and disseminated one new and four updated information sheets. Also, commissioned external writers to produce a range of updated information sheets.
- Updated and published an updated edition of the *Developing and managing play spaces* community toolkit, following a content review undertaken by external consultants.
- Produced and distributed two issues of *Focus on play* – each issue is aimed at specific audiences, with these issues produced to respond to the pandemic. Two further issues commissioned.
- Published and circulated *Making it possible to do Play Sufficiency...* summary report – with full research report available upon request.
- Distributed 7,000 copies of *Fun in the garden* storybook to children across Wales.
- Both *Fun in the dungeon* and *Fun in the garden* storybooks published online as e-books during lockdowns to make them available to more children in Wales and beyond.
- Disseminated and raised awareness about Play Wales' existing and updated information sheets and other publications including toolkits and a good practice guide.
- Continued dissemination of the Play Safety Forum publication *Managing Risk in Play Provision: Implementation guide* and the more recently developed *Risk-Benefit Assessment Form*.
- Continued promotion and dissemination of child friendly resources for the International Play Association to promote Article 31 of the UNCRC and the key messages of General Comment No 17.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Engagement:

- Updated Play Wales' bilingual social media channels daily. A total of 5,332 like and 6,131 follow our Facebook pages and 8,018 follow our accounts on Twitter.
- Put together and distributed a monthly e-bulletin to approximately 2,229 recipients, which provides an overview of what's new on the Play Wales website.
- Promoted play through the media thus raising awareness of the barriers to children having quality play opportunities and emphasising the importance of children's play.
- Maintained regular contact with Members of Parliament and Members of the Senedd through magazines, events, meetings and information sheets – thus raising awareness of the importance to children of playing and the necessity to promote play-friendly decisions among planners and decision makers.
- Contributed to conferences and events in Wales and throughout the UK – promoting the work of Play Wales and promoting quality play provision for children. An increase in online events during the pandemic has brought Play Wales and its work to a broader audience.
- Raised the profile of play in Wales and Play Wales internationally by regularly contributing to play and children's rights related blogs, magazines and journals.

Miscellaneous:

- Contributed to the UK national Playday steering group and resources – thus supporting play services in providing Playday events for children, but also providing Welsh representation and support to a UK campaigning group highlighting barriers to quality play experiences and recommending action. Play Wales led on the four nations 2020 campaign and is leading on 2021 campaign. Outputs included:
 - Playday website amended to reflect situation during 2020 summer
 - Worked in partnership with Children's Commissioner for Wales to develop an e-book of children's play ideas and games to celebrate Playday 2020 at home (uptake was slow therefore CCfW has moved the project to 2021-2022 work programme with schools)
 - Developed and distributed electronically bilingual resources to take part in Playday at home – 'Make a Noise' resources used across the four nations
 - Playday 2021 theme agreed by four nations and launched in March 2021.
 - Play Wales commissioned a design agency to update the bilingual Playday branding (logo and resources) for the 2021 campaign.
- Continued to add new publications to the Play Wales' library, which offers the most comprehensive resource of play and playwork materials in Wales. This is open to visitors by appointment (not possible due to Covid regulations during this reporting period), and largely supports our team with up to date information, as well as play professionals and students studying play and playwork.
- Commissioned a production company to produce a new film to celebrate and promote children's play in Wales.
- Commissioned and worked with a photographer to capture new photos for our library of images to be used on our websites, social media, campaign materials and in publications.
- Maintained and updated Children's Play Policy Forum and Play Safety Forum websites on behalf of the four nations.
- Continued to work to ensure that our database and communications are compliant with General Data Protection Regulations (GDPR).

Playful Childhoods:

- Maintained and updated the website, which is aimed at parents and carers, and promotes the importance of play and offers practical advice and guidance on providing play opportunities at home and in the community. The pandemic and associated restrictions resulted in a significant increase in website use over the year – 65,894 page views by 34,238 users – compared to 29,993 page views and 15,607 users the previous year. Outputs included:
 - Continued to add content to the new 'indoor play' section of the website, which includes timely and current playful ideas and practical tips for parents, in response to the pandemic.
 - Continued to post blogs as well as timely guest blogs in response to the pandemic.
 - Developing content for an additional website section to provide information and signposting for professionals working with children and families.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- Working with the website developer on restructuring the website for easier user navigation – this will improve the visitor experience, with the aim of increasing time spent on the website and number of pages visited.
- Fortnightly e-mailout to mailing list of parents and those working with children – 488 subscribers.
- Continued to build our audience and increase engagement on bilingual pages on social media: Facebook and Instagram. A total of 4,664 like and 4,758 follow our Facebook page and 573 follow our Instagram account. Sponsored posts aimed at target audiences used where appropriate – small investment with a big return for each post – for example changes to Welsh Government Covid regulations, which affected children's play.
- Continued to invest in a Google Ads campaign to improve search engine rankings for *Playful Childhoods* with the aim of driving more traffic to the website – this resulted in a significant traffic increase during the first lockdown in 2020.
- Worked with a PR company to develop and distribute a short video on the website and across social channels of playing at home ideas for lockdown – this helped to generate public interest in *Playful Childhoods* and to drive traffic to the website.
- Worked in collaboration with play teams and hubs across Wales to distribute 10,000 copies of the *Playful parenting* booklets and 5,000 *Playing at home* booklets – along with other resources such as bookmarks and posters – to support settings and families.
- Developed and distributed a range of supportive resources and online content as a direct result of the pandemic, including:
 - *Playing at home* guide
 - Three play ideas listicles
 - Guest blog articles.
- Commissioned a PR company to develop and deliver a range of campaigns aimed at target audiences and as part of Error in formula ->#SummerOfPlay<- and Error in formula ->#SummerOfFun<- 2021 initiatives.

Workforce development

Objective: To contribute to the professional development of the play and playwork workforce in Wales

Outcome: Play Wales was active in a range of activities relating to training and workforce development to further the play interests of children in Wales, including:

- Supporting and advising Welsh Government on issues relating to the play and playwork workforce.
- Providing specific advice and guidance in relation to workforce issues to inform Welsh Government's Ministerial Play Review.
- Delivering four Playwork Education and Training Council Wales (PETC) meetings – supporting a dialogue between playwork employers, national organisations, Welsh Government, Social Care Wales and Qualifications Wales.
- Continuing to work to actions within *A play friendly workforce for Wales*, Play Wales' plan for the ongoing development of the play and playwork workforces.
- Developing the partnership with Addysg Oedolion Cymru / Adult Learning Wales for the national delivery of playwork qualifications. This includes the quality assurance of L2APP, MAHPS and P3 as well as supporting trainers and assessors, reviewing assessment methods and advising on delivery.
- Working with Addysg Oedolion Cymru / Adult Learning Wales and Agored Cymru to plan for the move to online learning as part of the pandemic.
- Working with Addysg Oedolion Cymru / Adult Learning Wales to identify funding for the sustainable delivery of playwork qualifications. During 2020/21 courses were postponed between April and September due to the pandemic. This allowed for materials and session plans to be updated to allow for online delivery as well as planning for remote assessment of practice. During the rest of the period 96 learners undertook playwork qualifications.
- Working with Co-Train to deliver three workshops to 20 playwork trainers on adapting playful and participative training methods for Zoom and MS Teams online delivery.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

- Convening and chairing a three nations group reviewing and updating the Level 3 Award in Transition from Early Years to Playwork. The new Award in Transition to Playwork will be available for delivery from September 2021.
- Developing eight online Playwork Essentials videos to support the workforce with play knowledge and understanding.
- Developing four playwork guides with Ludicology – *Childhood, play and the Playwork Principles, Practicing playwork, Developing and managing a playwork project and Managing playworkers and working with other adults.*
- Contributing to the Social Care Wales' Early Years Network meeting and task and finish groups.
- Contributing to Education and Training Standards (ETS).
- Contributing to Social Care Wales' Qualifications Standards Advisory Group.
- Maintaining the list of Required Qualifications and qualifications flow chart on behalf of PETC Wales.
- Contributing to the advisory group for the 'We Care' recruitment campaign by Social Care Wales.
- Commencing development work on *Safon o Chwarae*, a new quality assurance framework for playwork.
- Commencing development work to commission a workforce research project during 2021.
- Providing seminars, training opportunities and conferences to facilitate the provision of quality play services to children:
 - Designed and delivered a workshop for Welsh Women's Aid
 - Delivered a lightning talk to the Network Healthy Schools and Pre-school coordinators
 - Facilitated a consultation and capacity building workshop for UNCRC Monitoring Group
 - Provided presentations to Cardiff University, Swansea University and Cardiff and Vale College
 - Delivered a reflective practice workshop and keynote at Eight Weeks of Conference, online playwork conference hosted by Meynell Games.
 - Hosted seven Book Clubs – online reflective practice events for playworkers.

Play policy

Objective: To work with individuals, organisations and networks to inform the development of policy and matters related to children's play in Wales

Outcome: Play Wales was involved in a variety of UK and worldwide policy groups attending meetings of relevant organisations to ensure UK wide initiatives reflect development and best practice in Wales:

- Play Safety Forum
- Children's Play Policy Forum
- National Playday Steering Group
- IPA World
- Learning through Landscapes Board.

Additionally, on a UK and international level, Play Wales provided:

- Support and guidance to colleagues at Play South Africa
- Support and guidance in the creation of International Play Association Play in Crisis: Support for Parents and Carers resources
- A keynote presentation for the Landscape Institute at Reimagining Play Post-Covid webinar (August 2020)
- A presentation about school playtime to Children in Wales Policy Council (October 2020)
- A keynote presentation about our work on 'Opening the school gates: Facilitating after-school play in school grounds' for the International Play Association Making Cities Child-Friendly in the Post-Pandemic World: Play and Public Place webinar series (November 2020)
- A presentation about our *CoronaPlay* initiative at the Government and NGO Responses to Supporting Play during Covid as part of the International Play Association's Right to Play Award webinar series (March 2021).

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Play Wales also responded to relevant national consultations:

- Children, Young People and Education Committee's inquiry into the impact of the Covid-19 outbreak on children and young people in Wales (May 2020)
- Welsh Government Active Travel Guidance (June 2020)
- Our Future Wales: post Covid recovery and reconstruction (July 2020)
- Royal College of Occupational Therapists – Occupational Therapists and Play Practice Guidance (July 2020)
- The Public Health (Wales) Act 2017 – Outdoor care settings for children and Public Playgrounds (September 2020)
- UNCRC Monitoring Group Call for evidence – State of Children's Rights in Wales (September 2020)
- National Museum of Wales strategy (September 2020)
- Children, Young People and Education Committee's scrutiny of Curriculum and Assessment (Wales) Bill (September 2020)
- Draft Framework on embedding a whole-school approach to emotional and mental well-being (September 2020)
- Office of National Statistics Children's Well-being indicators (December 2020)
- Play in Lockdown – an international study of government and civil society responses to Covid-19 and their impact on children's play and mobility (for IPA – May 2020).

Additionally, Play Wales:

- Attended an extraordinary Active Travel Board meeting to discuss communication messages around exercising (walking and cycling) during the pandemic.
- Repurposed (to respond to coronavirus regulations) the implementation of the Community Play Ambassador project, a three-year project funded by the Healthy Active Fund.
- In partnership with researchers from Manchester University and other partners, contributed to Division of Educational Psychologists importance of play short film.
- Implemented the Outdoor Play project, a three year project funded by Cwm Taf Morgannwg University Health Board.
- Supported the delivery of a Welsh Government funding package to local authorities: Holiday Hunger – Playworks funding and £3m capital funding for outdoor play.
- Supported Welsh Government to produce sector specific coronavirus guidance:
 - Re-opening of parks and playgrounds
 - Childcare guidance
 - Open-access playwork guidance.
- Supported Welsh Government to produce guidance for the Playworks Holiday Programme.
- Contributed to the Ministerial Play Review through active engagement at meetings and providing workshop facilitation support to Welsh Government:
 - Advised on timetable for recommencement of the Review
 - Provided two presentations at Autumn 2020 meeting
 - Commented on papers prepared by Welsh Government
 - Planned and facilitated five workshops for the Steering Group.
- Undertook fundraising activity in line with our Fundraising Strategy:
 - Researched and submitted applications to various funders
 - Secured funding for the development and provision of resources for stakeholders and partners
 - Developed and submitted a funding application to the National Lottery Fund Supporting Great Ideas Programme.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Advice and support

Objective: To provide specialist knowledge regarding all issues about and affecting children's play

Outcome: Play Wales was involved in a variety of Wales wide working groups to ensure that children's play acquires the status it deserves:

- Wales UNCRC Monitoring Group
- Swansea University School of Engineering (Research Associate)
- Children in Wales Policy Council
- Active Healthy Kids (AHK) Wales Expert Group – lead on active play indicator.

Outcome: Play Wales has supported the development of a strategic approach to children's play through:

- Facilitated monthly meetings for Play Sufficiency Leads.
- Advised Welsh Government on adjusted reporting arrangements for play sufficiency in the context of coronavirus.
- Established and implemented story development workshops with school staff to produce a story for our third right to play storybook.
- Facilitated check-in meetings for open access playwork providers.
- Drafted for the UNCRC Monitoring Group:
 - the *Thematic Briefing Paper in respect of Play and Leisure*
 - the Play and Leisure Chapter for Wales Civil Society Report to the United Nations Committee on the Rights of the Child to inform their List of Issues Prior to Reporting (LOIPR).
- Commissioned research to analyse surveys undertaken with children regarding their experiences of the pandemic.
- Commissioned researchers to update the evidence on the value of play from a Welsh public and social policy perspective.
- Undertook research to explore the conditions that support local authorities to secure sufficient opportunities for children in Wales to play – carried out by academic researchers.

Outcome: Play Wales has supported play at delivery level through:

- Ensuring that local community groups are signposted to and supported appropriately by local support networks. We received and responded to a broad range of queries via social media, telephone and email from parents, elected members, schools and small organisations during the last year. The queries include questions about qualifications, research queries from students, funding for play equipment and play areas, support for saving school playing fields, job advertising and requests for letters of support for funding applications.
- Providing non-managerial professional development support to play development officers throughout Wales.
- Providing support for voluntary sector play projects.
- Providing expertise to local authorities regarding the delivery of play during the pandemic.
- Presentations at local (online) play sufficiency events and conferences throughout Wales.
- Providing advice regarding play space design and development.
- Supporting local communities and several communities to establish resident-led street closures for play.
- Implementing the Community Play Ambassador Project, in partnership with Cardiff Council and Vale of Glamorgan Council.
- Establishing a partnership with Cwm Taf Morgannwg University Health Board and identifying future work streams.

Quality Assurance

Following external assessment, achieved the PQASSO Quality Mark Level 1 (NCVO quality assurance scheme) in September 2018.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Financial review

Play Wales continues to be reliant upon core funding from the Welsh Government. The funding from the Welsh Government has been secured until 31 March 2022. As at 31 March 2021, the charity has an accumulated unrestricted surplus of £344,828 (2020: £255,307). Of these reserves £504 is tied up in fixed assets and £316,400 has been set aside in a designated fund. The free reserves available to the charity (excluding the fixed assets, the designated fund and the pension reserve) were £287,924 (2020: £284,674).

The unrestricted surplus has been heavily affected by a charge of £260,000 relating to the actuarial valuation of the pension scheme. This is mainly due to the impact of Covid-19 as at 31 March 2021. The trustees continue to monitor the contributions and its impact on the charity.

Reserves Statement

Play Wales intends to maintain the level of free reserves that equates to between six and twelve months of annual expenditure. The financial reserves are set aside to ensure financial stability for staff and its members and to ensure that the current activities would be maintained in the event of a period of unforeseen difficulty. The calculation of the required level of reserves is integral to Play Wales's planning, budget and forecast cycle.

Investment Policy

The Trustees regularly review the amount that the organisation requires to ensure that they are adequate to fulfil its continuing obligations. Currently the charity takes a cautious approach to investing, minimising the level of risk.

Plans for the Future

Play Wales will continue to work to promote children's play and act as an advocate for children and their play needs.

Particularly, we anticipate that we will undertake the following:

- Continue to support providers of play opportunities to respond to the pandemic in a play friendly way.
- Support the Welsh Government with undertaking and finalising the Ministerial Play Review.
- Continue to deliver a communication service aimed at our broad constituency through the provision of focused publications, direct mailing and up to date websites as well as social media engagement.
- Contribute to and inform local, national and international advocacy through project work and membership of committees and groups.
- Support local authorities and third sector organisations to engage and respond to national policy through events, network facilitation and advice.
- Work with The National Centre for Population Health & Wellbeing Research (NCPHWR) to identify what children say about access to play and what they would like in terms of play.
- Implement and monitor *A play friendly workforce for Wales*, our workforce development plan.
- Work with Swansea University to undertake workforce research.
- Work with Addysg Oedolion Cymru / Adult Learning Wales to ensure that the continued roll out of the Agored Cymru P3 qualifications is successful and continues to respond to the needs of the workforce.
- Finalise and pilot the *Safon o Chwarae* Playwork Quality Assurance Framework for playwork.
- Work with Public Health Wales to agree and share messages regarding children's play.
- Undertake a review of school playtime across Wales.
- Implement and deliver the Community Play Ambassadors Project.
- Develop and launch a new Play Wales website.
- Deliver a range of *Playful Childhoods* campaigns to support parents and carers to provide sufficient opportunities for children to play at home and in their communities.
- Produce and launch a new film to celebrate children's play in Wales and promote the importance of play in every child's life.
- Review, update and Implement our Fundraising Strategy to enable delivery of additional projects.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

To ensure these services are developed and delivered as effectively as possible we will:

- Review and develop Play Wales' operational plan.

Structure, governance and management

Governing documents

Play Wales / Chwarae Cymru is a Charitable Incorporated Organisation (CIO), registered on 28 March 1998 and governed by its "foundation" model constitution resolution dated 18 February 2019. Governance is undertaken by a Board of Trustees.

Recruitment and appointment of trustees

Every trustee is appointed for a term of three years and in selecting individuals for appointment as a charity trustee, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO. There must be at least three charity trustees. If the number falls below the minimum the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee. There are currently nine trustees appointed. There is no maximum number of charity trustees that may be appointed to the charity.

Trustee induction and training

New Trustees meet the Director and other Trustees prior to their first meeting and receive an induction pack containing the following:

- Minutes and papers of last three Board meetings
- A copy of the current version of constitution
- Report of the Trustees and Financial Statements (latest)
- Trustee Specification and Terms of Reference
- Play Wales membership information and form
- Welsh Government Play Policy Implementation Plan
- Play Wales leaflets and poster
- *The First Claim...* publication
- The latest issues of *Play for Wales* magazine.

Functions of the Board of Trustees include:

- To have control of the Charity and its property and funds
- To have responsibility for overall governance and strategic direction
- To develop the aims, objectives and organisational goals in accordance with the governing document, legal and regulatory guidelines
- To ensure that Play Wales / Chwarae Cymru and its representatives function within the legal and regulatory framework of the sector and in line with the organisation's governing document, continually striving for best practice in governance
- To uphold the fiduciary duty invested in the position, undertaking such duties in a way that adds to public confidence and trust
- Interviewing, appointing and monitoring the work and activities of senior staff.

The Board of Trustees is accountable in varying degrees to a variety of individuals and organisations including service users, members, funders and the Charity Commission.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Organisational structure

Play Wales is a membership organisation. The members of the charity are its Board of Trustees. The trustees have created an associate non-voting membership which is open to organisations and individuals from voluntary, statutory and independent sectors, however, these members do not qualify as members for any purpose under the Charities Acts, General Regulations or Dissolution Regulations.

The Director is responsible to the Board of Trustees for the day-to-day management of the organisation. At the end of March 2020 there is a Director, an Assistant Director, Office Manager, Workforce Development Officer, Communications Manager, Communications Assistant, Project Officer and a Finance Officer.

Relationships with related parties

Play Wales has Memorandums of Understanding with Social Care Wales; Play England, Play Scotland and PlayBoard Northern Ireland

Risk management

A risk register has been established and is updated frequently with an appropriate action plan. Where necessary, systems and procedures have been established to mitigate the risks the charity faces. Controls are in place to minimise internal risks by the implementation of procedures for authorisation of all transactions and projects. Health and safety reviews are carried out regularly.

The Board of Trustees has conducted a review of the major risks to which the organisation is exposed. It has identified that a disproportionate reliance on Welsh Government funding remains a high risk to Play Wales and sources of other funding need to be sought so Play Wales can continue to provide the service it delivers to Wales. They also identified that the change in Welsh Government cabinet ministers could have a detrimental effect on the relationship Play Wales has with its main funder. The Board of Trustees is also aware that fundraising activities have a high risk of ending unfavourably for Play Wales. A fundraising strategy linked to the strategic plan has been developed detailing actions that may be considered to mitigate this risk.

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Reference and administrative details

Charity name Play Wales / Chwarae Cymru

Charity number 1068926

Principal office Park House
Greyfriars Road
Cardiff
CF10 3AF

Trustees Mike Shooter - Chair
Anne Crowley
Elspeth Webb
Rhian Barrance
Malcolm King
Keith Towler - Treasurer
Ronan Lyons
Helen Hughes - Resigned 6 May 2021
Owain Lloyd - Resigned May 2021

Key management personnel Mike Greenaway - Director
Marianne Mannello - Assistant Director

Auditors Azets Audit Services
Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Bankers The Co-Operative PLC
PO Box 250
Skelmersdale
WN8 6WT

CAF Bank PLC
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Solicitors Geldards
4 Capital Quarter
Tyndall Street
Cardiff
CF10 4BZ

PLAY WALES / CHWARAE CYMRU

TRUSTEES REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Insurers

Keegan & Pennykid Insurance Brokers Limited
50 Queen Street
Edinburgh
EH2 3NS

The trustees report was approved by the Board of Trustees.



M Shooter - Trustee

Dated: 18-01-2022

PLAY WALES / CHWARAE CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Opinion

We have audited the financial statements of Play Wales / Chwarae Cymru (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity 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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees 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 charity'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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

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

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements; as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

PLAY WALES / CHWARAE CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF PLAY WALES / CHWARAE CYMRU

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Azets Audit Services

25-01-2022

**Chartered Accountants
Statutory Auditor**

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

PLAY WALES / CHWARAE CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Charitable activities	3	1,066,896	89,711	1,156,607	389,793	44,777	434,570
Other trading activities	4	738	-	738	1,861	-	1,861
Investments	5	179	-	179	523	-	523
Total income		1,067,813	89,711	1,157,524	392,177	44,777	436,954
Expenditure on:							
Charitable activities	6	878,292	89,711	968,003	433,145	44,777	477,922
Other	10	20,000	-	20,000	20,000	-	20,000
Total resources expended		898,292	89,711	988,003	453,145	44,777	497,922
Net income/(expenditure) for the year/ Net incoming/(outgoing) resources		169,521	-	169,521	(60,968)	-	(60,968)
Other recognised gains and losses							
Actuarial loss on defined benefit pension schemes		(80,000)	-	(80,000)	(190,000)	-	(190,000)
Net movement in funds		89,521	-	89,521	(250,968)	-	(250,968)
Fund balances at 1 April 2020		255,307	-	255,307	506,275	-	506,275
Fund balances at 31 March 2021		344,828	-	344,828	255,307	-	255,307

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

PLAY WALES / CHWARAE CYMRU

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	11		504		633
Current assets					
Debtors	12	511,797		14,247	
Cash at bank and in hand		600,762		441,054	
		<u>1,112,559</u>		<u>455,301</u>	
Creditors: amounts falling due within one year	13	<u>(508,235)</u>		<u>(40,627)</u>	
Net current assets			604,324		414,674
Total assets less current liabilities			<u>604,828</u>		<u>415,307</u>
Provisions for liabilities			(260,000)		(160,000)
Net assets			<u><u>344,828</u></u>		<u><u>255,307</u></u>
Income funds					
<u>Unrestricted funds</u>					
Designated funds	17	316,904		130,000	
General unrestricted funds		287,924		285,307	
Pension reserve		<u>(260,000)</u>		<u>(160,000)</u>	
			344,828		255,307
			<u><u>344,828</u></u>		<u><u>255,307</u></u>

The financial statements were approved by the Trustees on 18/01/2022.



Mr M S Shooter
Trustee

PLAY WALES / CHWARAE CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	21		159,529		(25,853)
Investing activities					
Investment income received		179		523	
Net cash generated from investing activities			179		523
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			159,708		(25,330)
Cash and cash equivalents at beginning of year			441,054		466,384
Cash and cash equivalents at end of year			600,762		441,054

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Play Wales is a charitable incorporated organisation whose principal office is Park House, Greyfriars Road, Cardiff, CF10 3AF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

These accounts have been prepared on a going concern basis. The charity is predominantly funded from public sector grants from Welsh Government. The funding arrangements from Welsh Government have been agreed until March 2022.

The Trustees have prepared forecasts for the next twelve months. The trustees believe that these forecasts are based on realistic income assumptions and are confident that the charity will continue to be able to meet its liabilities as they fall due. However, there is a material uncertainty related to future public sector grant funding from Welsh Government which may cast doubt on the charity's ability to continue as a going concern in its present configuration. If the charity was unable to continue in operational existence in its present configuration for the foreseeable future, adjustments would be made to reduce the balance sheet values of assets to their recoverable amounts and to provide for further liabilities that might arise and to reclassify fixed assets and long term liabilities as current assets and liabilities. Accordingly the Trustees believe that it is appropriate for the financial statements to be prepared on the going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income is included when receivable.

Income from 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 that the income will be received and the amount can be measured reliably and is not deferred. Capital grants are released to the Statement of Financial Activities in the year of receipt. Fixed assets relating to capital grants are capitalised, and depreciation charged is offset against the grant income, in a restricted fund.

Income from conferences and events is recognised at the date the conference takes place.

Match funding

Where a project has been undertaken on the condition that the grant funding will be matched by funding from the charity's reserves the income from the grant funder is shown as restricted income and only the expenditure reclaimed by the grant funder is shown as restricted expenditure. That part of the project expenditure which is met by the charity is included within unrestricted expenditure. A summary of the matched funding is included in the notes to the accounts.

1.5 Resources expended

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.

Costs associated with conferences and events are recognised at the date at which the conference takes place.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustee's report and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

1.6 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 recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Furniture, fixtures and fittings and computer equipment costing less than £5,000 are not capitalised but are expensed through the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

3 Charitable activities

	Information services 2021	£	Workforce development & development 2021	£	Total 2021	£	Information services 2020	£	Workforce development & development 2020	£	Total 2020	£
Publications and merchandise												
Grants	429,947	-	395,710	-	1,149,711	-	4,128	-	-	-	4,128	-
Workforce training income	-	-	-	324,054	1,149,711	135,718	112,141	156,918	404,777	9,309	9,309	-
Other earned income	190	-	806	5,900	6,896	-	-	2,137	8,840	10,977	5,379	-
Conferences and seminars	-	-	-	-	-	-	5,379	-	-	-	-	-
	430,137	-	396,516	329,954	1,156,607	145,225	123,587	165,758	434,570			
Analysis by fund												
Unrestricted funds	430,137	-	396,516	240,243	1,066,896	145,225	123,587	120,981	389,793			
Restricted funds	-	-	-	89,711	89,711	-	-	44,777	44,777			
	430,137	-	396,516	329,954	1,156,607	145,225	123,587	165,758	434,570			
Grants												
Welsh Government	429,947	-	395,710	234,343	1,060,000	135,718	112,141	112,141	360,000			
Sport Wales - Healthy and Active Fund	-	-	-	73,522	73,522	-	-	44,777	44,777			
National Lottery Community Fund	-	-	-	6,189	6,189	-	-	-	-			
Cwm Taf Morgannwg University Health Board	-	-	-	10,000	10,000	-	-	-	-			
	429,947	-	395,710	324,054	1,149,711	135,718	112,141	156,918	404,777			

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

4 Other trading activities

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Sundry items	738	1,861
	<u>738</u>	<u>1,861</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	179	523
	<u>179</u>	<u>523</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Charitable activities

	Information services 2021 £	Training & Workforce development 2021 £	Play policy, support & advocacy 2021 £	Total 2021 £	Total 2020 £
Staff costs	70	144	63,799	64,013	39,630
Royalties and subscriptions	-	-	-	-	59
Conferences, seminars and courses	-	-	-	-	13,555
Printing, translation, art and advertising	30,577	575	38,084	69,236	6,341
Training and consultancy	191,005	35,333	88,703	315,041	19,488
Administration and meeting costs	3,043	-	10,704	13,747	3,350
Computer and website	45,387	16,710	425	62,522	-
Legal, professional and subscriptions	-	-	-	-	46
	<u>270,082</u>	<u>52,762</u>	<u>201,715</u>	<u>524,559</u>	<u>82,469</u>
Share of support costs (see note 7)	185,380	125,738	126,326	437,444	357,315
Share of governance costs (see note 7)	6,000	-	-	6,000	38,138
	<u>461,462</u>	<u>178,500</u>	<u>328,041</u>	<u>968,003</u>	<u>477,922</u>
Analysis by fund					
Unrestricted funds	461,462	178,500	238,330	878,292	433,145
Restricted funds	-	-	89,711	89,711	44,777
	<u>461,462</u>	<u>178,500</u>	<u>328,041</u>	<u>968,003</u>	<u>477,922</u>

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	364,818	-	364,818	302,775	26,701	329,476
Depreciation	128	-	128	147	12	159
Staff training	-	-	-	531	49	580
Premises	21,168	-	21,168	19,532	2,915	22,447
Property running costs	1,662	-	1,662	1,522	138	1,660
Administration and meeting costs	13,372	-	13,372	14,889	1,352	16,241
Communications, computer and website	28,335	-	28,335	15,377	1,400	16,777
Legal, professional and subscriptions	7,961	-	7,961	2,542	1,011	3,553
Audit fees	-	6,000	6,000	-	4,560	4,560
	<u>437,444</u>	<u>6,000</u>	<u>443,444</u>	<u>357,315</u>	<u>38,138</u>	<u>395,453</u>
Analysed between Charitable activities	<u>437,444</u>	<u>6,000</u>	<u>443,444</u>	<u>357,315</u>	<u>38,138</u>	<u>395,453</u>

Governance costs includes payments to the auditors of £5,500 (2020: £4,000) for audit fees and £500 (2020: £560) for accountancy fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year or prior year.

None of the trustees were reimbursed for travel expenses in the year (2020: 3 trustees were reimbursed for travel expenses totalling £204).

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Direct charitable expenditure	6	5
Other expenses	2	2
Total	8	7

Employment costs	2021 £	2020 £
Wages and salaries	309,722	269,862
Social security costs	28,327	24,149
Other pension costs	90,782	75,095
	428,831	369,106

Full time equivalents

The average monthly number of full time equivalents during the year was 7.15 (2020: 6.55).

Key management personnel

Key management personnel oversee the directing, controlling and operating the charity on a day-to-day basis. The pay of senior staff is reviewed annually and increased in line with the pay scales for education professionals employed under Soulbury pay and conditions. The Soulbury committee has issued advice and guidance on where different levels of posts should be placed on the pay scale that the charity has followed. The total employee benefits of the key management personnel of the charity were £158,267 (2020: £143,751).

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £69,999	1	-

10 Other

	Unrestricted funds 2021	Unrestricted funds 2020
FRS 102 pension costs	20,000	20,000
	20,000	20,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2020	18,076
At 31 March 2021	18,076
Depreciation and impairment	
At 1 April 2020	17,443
Depreciation charged in the year	129
At 31 March 2021	17,572
Carrying amount	
At 31 March 2021	504
At 31 March 2020	633

12 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	5,973	3,514
Other debtors	500,000	-
Prepayments and accrued income	5,824	10,733
	511,797	14,247

13 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Other taxation and social security		10,740	6,328
Deferred income	14	13,189	5,793
Trade creditors		448,548	10,876
Other creditors		11,109	-
Accruals		24,649	17,630
		508,235	40,627

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Deferred income

	2021 £	2020 £
Arising from grants, memberships, events and training	13,189	5,793

Deferred income is included in the financial statements as follows:

	2021 £	2020 £
Balance brought forward		
Income received	5,793	19,002
Income released	14,292	16,584
	(6,896)	(29,793)
Balance carried forward	13,189	5,793

15 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Defined benefit schemes

The charity utilises a pension scheme providing benefits based on final pensionable pay which is operated through the Cardiff and Vale Local Government pension scheme. The assets of the scheme are held separately from those of the Charity, being invested with insurance companies.

The contributions are determined by a qualified actuary on the basis of triennial valuations using the projected unit method. The contributions for this period were based on the valuation at 31 March 2019.

The most recent valuation of the fund was at 31 March 2019. The assumptions that have the most significant effect on the results of the valuation are those relating to the rate of return of investments and the rate of increase in salaries and pensions.

Valuation

The contributions of the charity and the employees were at 23.9% and a percentage of earnings of between 2.9% and 8.5% respectively. Under the projected unit method the current service costs would be expected to increase over time as members of the scheme approach retirement.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Retirement benefit schemes

(Continued)

Key assumptions

	2021 %	2020 %
Discount rate	2.1	2.3
Expected rate of increase of pensions in payment	2.7	2.0
Expected rate of salary increases	3.7	3.0
CPI inflation	2.7	2.0
Pension accounts revaluation rate	2.7	2.0

Mortality assumptions

The assumed life expectations on retirement at age 65 are:

	2021 Years	2020 Years
Retiring today		
- Males	22.3	22.2
- Females	24.7	24.6
Retiring in 20 years		
- Males	23.3	23.2
- Females	26.1	26

Amounts recognised in the profit and loss account:

	2021 £	2020 £
Current service cost	100,000	90,000
Net interest on defined benefit liability/(asset)	10,000	-
Other costs and income	-	10,000
Total costs	110,000	100,000

Amounts taken to other comprehensive income:

	2021 £	2020 £
Actual return on scheme assets	(450,000)	230,000
Less: calculated interest element	50,000	60,000
Return on scheme assets excluding interest income	(400,000)	290,000
Actuarial changes related to obligations	480,000	(100,000)

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

15 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2021 £	2020 £
Present value of defined benefit obligations	3,130,000	2,520,000
Fair value of plan assets	(2,870,000)	(2,360,000)
Deficit in scheme	260,000	160,000

Movements in the present value of defined benefit obligations:

	2021 £
Liabilities at 1 April 2020	2,520,000
Current service cost	100,000
Benefits paid	(50,000)
Contributions from scheme members	20,000
Actuarial gains and losses	480,000
Interest cost	60,000
At 31 March 2021	3,130,000

The defined benefit obligations arise from plans which are wholly unfunded.

Movements in the fair value of plan assets:

	2021 £
Fair value of assets at 1 April 2020	2,360,000
Interest income	50,000
Return on plan assets (excluding amounts included in net interest)	400,000
Benefits paid	(50,000)
Contributions by the employer	90,000
Contributions by scheme members	20,000
At 31 March 2021	2,870,000

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

15 Retirement benefit schemes

(Continued)

The fair value of plan assets at the reporting period end was as follows:

	2021 £	2020 £
Equity instruments	1,882,720	1,564,680
Property	189,420	162,840
Government Bonds	307,090	224,200
Corporate Bonds	450,590	372,880
Cash	40,180	33,040
Other	-	2,360
	<u>2,870,000</u>	<u>2,360,000</u>

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources £	Resources expended £	Balance at 1 April 2020 £	Incoming resources £	Resources expended 31 March 2021 £	Balance at 31 March 2021 £
Sport Wales - Healthy and Active Fund	44,777	(44,777)	-	73,522	(73,522)	-
National Lottery Community Fund	-	-	-	6,189	(6,189)	-
Cwm Taf Morgannwg University Health Board	-	-	-	10,000	(10,000)	-
	<u>44,777</u>	<u>(44,777)</u>	<u>-</u>	<u>89,711</u>	<u>(89,711)</u>	<u>-</u>

Sport Wales- Healthy and Active Fund - fund to support, actively promote and enable healthy activity among children and young people.

National Lottery Community Fund - this funding was awarded to distribute materials to assist in COVID-19 recovery.

Cwm Taf Morgannwg University Health Board - Play Wales will work with three local authorities to support community interventions for play, including: increasing opportunities for free unstructured play and exploring the use of schools to open their grounds before and after the school day for play and physical activity opportunities.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019 £	Resources expended £	Balance at 1 April 2020 £	Transfers £	Balance at 31 March 2021 £
Potential redundancy costs	87,700	-	87,700	-	87,700
Future book production costs	28,000	-	28,000	-	28,000
Future revising qualification, training materials and resources	32,900	(18,600)	14,300	-	14,300
Pension fund lump sum payments	13,800	(13,800)	-	-	-
Fixed Asset Fund	-	-	-	504	504
Training and workforce development	-	-	-	180,000	180,000
Play Ambassadors project	-	-	-	6,400	6,400
	<u>162,400</u>	<u>(32,400)</u>	<u>130,000</u>	<u>186,904</u>	<u>316,904</u>

Designated funds comprise of funds that are set aside for specific purposes which would otherwise form part of the general reserves of the organisation.

The trustees consider it prudent to set aside an amount equivalent to the potential redundancy costs for the organisation's staff. They have also set aside the surplus on book sales to underwrite future production costs that are expected to be used during the financial year 2022/23. The revising of the P³ qualification training materials and resources are likely to be completed and expended in 2021/22. Training & workforce development is the development of training, events, toolkits and training materials aimed at the play workforce, including a particular focus on schools and school staff and the importance of play to support Covid recovery in the coming years. The contingency for the Play Ambassadors project has been made to assist in the completion of the project.

The fixed asset fund represents the net book value of the charity's fixed assets.

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
Tangible assets	-	504	-	504	633	-	-	633
Current assets/(liabilities)	287,924	316,400	-	604,324	284,674	130,000	-	414,674
Pension	(260,000)	-	-	(260,000)	(160,000)	-	-	(160,000)
	27,924	316,904	-	344,828	125,307	130,000	-	255,307

PLAY WALES / CHWARAE CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	489	489
Between two and five years	856	979
	<u>1,345</u>	<u>1,468</u>

20 Related party transactions

Play Wales made payments of £7,332 (2020: £5,875) on behalf of another not for profit organisation during the year. Play Wales was subsequently reimbursed for the payments made. The CEO is a trustee of the not for profit organisation noted above. Amounts owed to the charity as at 31st March 2021 totalled £703 (2020: £1,112).

21 Cash generated from operations

	2021 £	2020 £
Surplus/(deficit) for the year	169,521	(60,968)
Adjustments for:		
Investment income recognised in statement of financial activities	(179)	(523)
Depreciation and impairment of tangible fixed assets	128	159
Difference between pension charge and cash contributions	20,000	20,000
Movements in working capital:		
(Increase)/decrease in debtors	(497,550)	144,721
Increase/(decrease) in creditors	460,213	(116,033)
Increase/(decrease) in deferred income	7,396	(13,209)
Cash generated from/(absorbed by) operations	<u>159,529</u>	<u>(25,853)</u>

22 Analysis of changes in net funds

The charity had no debt during the year.