



London Play

Charity number: 1104731

Registered company number: 04055882 (England and Wales)

Report and financial statements
For the year ended 31 March 2023

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London Play

Reference and administrative information

For the year ended 31 March 2023

Charity number 1104731

Company number 4055882

Registered office International House
64 Nile Street
London N1 7SR

Trustees Trustees who served during the year and up to the date of this report were as follows:

Keith Cranwell
Hal Davidson
Nicholas Hall
Shalena Haughton-Peters
Melian Mansfield Chair
Caroline Needham
Colin Simmons
Barry Walden Vice chair
Rafael Portillo (appointed March 2023)
Sara Martins (appointed March 2023)

Key management personnel Paul Hocker Director (left July 2023)
Fiona Sutherland Deputy Director

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

Independent Examiner Mary E Ryan FCCA DCha
t/a Ark Accountancy
31 Cheam Road
Ewell
Epsom
Surrey
KT17 1QX

London Play

Trustees' Report

For the year ended 31 March 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Charitable objects as stated in the Articles of Association dated 10 June 2017 are:

To enhance the development and education of children in the Greater London area by developing and supporting the provision of children's play; primarily by:

- improving the quality, diversity and accessibility of provision and opportunities for play in London;
- securing greater recognition of the fundamental importance of play in the growth and development of London's children; and
- promoting co-operation and co-ordination between play providers and play specialists in London and developing a network of local co-ordination and support agencies for play in every London borough.

London Play exists to ensure that all children have access to high quality, accessible play opportunities in London - whether in supervised settings or in the wider public realm. Through its activities it aims both to protect and improve existing play provision; and increase the amount of provision.

Significant activities

The charity's main objectives for the year were to:

- a. Improve multi-agency partnership working across statutory, voluntary, community and private sectors to increase children's access to play and physical activity.
- b. Increase the ability of play providers to influence strategic plans and local and national policy for children's play
- c. Increase in the sharing of information/knowledge amongst the sector, support with funding advice and promotion of best practice.
- d. Actively promote equality for disadvantaged groups through the service delivery

London Play continues to support and work with a broad range of individuals and organisations who are interested in promoting, facilitating, and providing play opportunities for children in London. In addition to working with professional play workers and service managers, the charity collaborates with and supports parents, teachers, residents, community and 'Friends' groups and other 'lay people' and volunteers to promote the benefits of play and support them to improve and expand play opportunities for children in their communities.

Details of significant activities

The 2022-23 year was a busy one for London Play. Significant activities over the year included:

- The completion, after more than four years, of our Lottery-funded **Playful Communities** project which saw the activation of new play streets in 12 London boroughs, thousands of hours of children's play and whose legacy includes the dedicated London Play Streets website.
- The publication of a new five-year play strategy for **Lewisham Council**.
- The launch of **Communities Unite for Play**, a two-year project aimed at supporting local people to influence local decisions about play provision in their areas, funded by Trust for London.
- A series of forest adventure experiences for children from adventure playgrounds and special needs groups.

London Play

Trustees' Report

For the year ended 31 March 2023

- A commission from **Tower Hamlets council** to support the development of play streets and estates in the borough.
- The conclusion of the **Play in the Park** programme in partnership with The Royal Parks, reconnecting residents near Greenwich and Regents Parks, via engaging play opportunities.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Public benefits ultimately arising from London Play's activity include more active, healthy, happy children; better connected, more friendly, safe and cohesive communities; more skilled and empowered professional play workers, laypeople and volunteers; cleaner street environments and reduced antisocial behaviour. Additionally, free-to-access adventure playgrounds in some of London's least affluent neighbourhoods offer local parents a real alternative to paid childcare and free them up to pursue work or training opportunities to improve their life chances; and those of their children too.

All the benefits derived from the activities and achievements of London Play are ultimately to the benefit of all London's children. Benefits are focused on children in London only, but are not restricted in terms of charitable need, personal characteristics, access to facilities, membership, trustees' discretion, or ability to pay. No detriment or harm has arisen from carrying out the charity's activities.

Volunteers

All trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 8 to the accounts.

Much of London Play's work involves supporting the efforts of volunteers to provide, improve or promote more and better play opportunities where they live or work.

Play streets initiated during 2022-23 involved volunteers facilitating street play activity for children living in their neighbourhoods. Over the year London Play supported around 20 play streets involving approximately 100 volunteers (five per street) on one or more days (200 volunteer days).

Our board of ten trustees are volunteers who attend trustee meetings every six weeks and London Play events as well as carrying out significant amounts of work to support the organisation at other times. (At least 60 volunteer days this year).

Play campaigns: approximately 12 volunteer campaigners were part of London Play's Communities Unite for Play project over this period. (minimum 24 volunteer days)

Total volunteer days across all London Play projects: 280+

Members and supporters

Membership of London Play is stable at around 50 and the number of supporters continues to grow.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

London Play worked on three major grant-funded projects during the year.

Between April 2022 and March 2023 London Play directly generated more than 5,000 play opportunities for London's children and thousands more indirectly through its activities. Key activities and achievements by the organisation during the period are outlined below.

GRANT-FUNDED PROJECTS

Communities Unite for Play (Trust for London)

November 2022 – October 2024

London Play was pleased to receive funding from Trust for London to launch a two-year initiative supporting local people to campaign for better play provision in their areas. Public playgrounds are the number one place for children to play outside school and home, but this is the first time that London Play has had the capacity to work with resident volunteers to directly address inadequate provision. By March 2023 the project was off to a strong start with a campaign to find 'London's Saddest Playground' attracting both wide publicity and a cohort of would-be play activists to work alongside in the first year of the initiative. A research element to the project has also enabled London Play to gain a better picture of the state of play provision across the capital; and an online toolbox for future campaigners is being developed.

Play opportunities generated: none yet but potentially hundreds if play facilities are improved or simply better used.

Playful Communities (The National Lottery Community Fund)

September 2018 – October 2022

This four-year project spanned a period when it literally became illegal for children to play with their friends. The final year (Nov 2021 to Oct 2022) took the focus of support to the boroughs of Hammersmith and Fulham, Islington, Lewisham and Tower Hamlets. At a time when the tail end of the pandemic was still being felt the return to play on the street was slow. A lack of confidence prevented council and residents from making plans for public gatherings; controversy over the introduction of Low Traffic Neighbourhoods polarised opinions around the use of street space; and capacity within councils to support and process play street applications was also found to have declined. Nevertheless, in the final year of the project more than 1,250 children and young people attended play streets and two Play Starter 'apprentices' were recruited to support work in the Y4 boroughs.

Estimated number of play opportunities generated: approx. 1,250

Days Out in Nature (Awards for All/Lottery)

April – Dec 2022

This project saw London Play bringing children from London adventure playgrounds and special needs groups to a forested sanctuary in the wilds of Surrey to forage, make art and cook pizzas in an outdoor oven. Feedback from the sessions suggests that these experiences had a significant positive impact on the wellbeing of children that have few opportunities of this nature.

Play opportunities created: approx. 120 (average 30 children on each of four trips)

CONTRACTS & COMMISSIONS

In addition to grant funded work London Play undertook a number of contracts to support play in parks, on streets, in elderly care facilities and across an entire borough.

Play on Streets and Estates in Tower Hamlets

September 2022 – August 2024

Following on from the end of the Playful Communities initiative, London Play was commissioned by Tower Hamlets Council to inspire and support residents to start and run regular play sessions on streets and estates in the borough. Although working in a difficult political climate, dominated by significant controversy over low traffic neighbourhoods, a number of playful interventions had taken place on people's doorsteps by March 2023 and future sessions were in the planning.

Play opportunities to March: approx 200

Royal Parks Outreach Project

**February 2019 – October 2022
Continuation to March 2023**

London Play concluded its work with **The Royal Parks** on a three-year programme funded by the **London Marathon Trust** in October 2022 and then continued activities into the spring of 2023. London Play's role was to engage children, young people and families who live in the vicinity of newly built playgrounds in Greenwich Park and The Regent's Park, via schools and through public events, ensure that they benefit fully from these new, state of the art public play areas. Over nearly four years (with a gap in the middle during Covid when things went online for a period), more than 6,500 people attended events and play sessions in the parks, 3,800 of whom were children. The Royal Parks and London Play continue to work together where possible to promote and support more and better play opportunities in some of London's most iconic parks.

Play opportunities: approx. 1,890 children and 1,577 adults attended events in the final year of the project.

Lewisham Play Strategy

Published October 2022

London Play was commissioned by Lewisham Council in early 2022 to develop a five year Play Strategy, which was agreed and published in October 2023. The work included a comprehensive audit of existing play spaces and services; a wide-ranging consultation and the development of a vision for the borough covering 2022-27 which is hoped to ensure that play remains a priority across council departments and is factored into all future strategic decisions. A working group is seeing the action plan through, and London Play is now promoting this opportunity to other boroughs that are interested in improving life for resident children and families.

Play opportunities: 1,000 children took part in the consultation

Ultimately all children in Lewisham aged 15 and under (approx. 62,000) will enjoy the benefits of a council with a clear commitment to play.

Hallmark Play Garden

The Hallmark Foundation commissioned London Play to develop a pilot intergenerational 'play garden' where residents who have younger visitors can enjoy their company outdoors in a playful space drawing inspiration from the play memories of the older generations and the input of local young people. The new care home whose grounds the play garden has been subject to some delays but will be opening imminently.

Play opportunities: 40 children contributed to the consultation

Once the play garden is open 100s of children and older people will connect through play.

PUBLICATIONS

London Playwire e-newsletter

The quarterly London Play*wire* e-newsletter continued to bring news and practical information of interest to anyone who facilitates play – including professional playworkers, teachers, community groups, parents and carers. Sent to around 1,350 subscribers (over 3,500 readers).

EVENTS

Adventure Play Awards: October 2022

Islington's Waterside Adventure Playground was named London's Adventure Playground of the Year for 2022. The Bright Idea Award was won by Haringey's Somerford Grove Adventure Playground while Best Flick went to Marble Hill Adventure Playground in Richmond. Around 200 children attended the awards celebration at the Prince Charles Cinema in London's West End. As well as promoting children's pride in their playgrounds this event also comes with the opportunity to promote adventure play to the wider public with local press covering winning groups.

Play opportunities: 200 children attended the event (many more involved at playgrounds taking part)

OTHER

Advice, support and guidance

London Play continued to offer advice, support and guidance freely via phone, email and in person in response to demand. Interest in play streets was lower than in previous years due to the tail end of the pandemic, but London Play continued supporting residents and councils across London on their (sometimes quite lengthy) journey to get children playing out in the streets where they live. Support provided included advice and guidance on legislation and practicalities, attending public meetings to talk about the benefits of play streets, promotion and linking groups with one another.

Social media

London Play continued to build its social media presence during the year. Our Facebook following is approximately 36,000; Twitter followers numbered 4,265 at the end of March and 1,360 on Instagram.

POLICY AND CAMPAIGNING

London's Saddest Playground

Part of the Communities Unite for Play project, this was a campaign to raise awareness about substandard play facilities across the capital. The quest to find 'London's Saddest Playground' captured imaginations and generated extensive press coverage and social media action. BBC London Radio interviewed the child who had nominated the winning sad playground with his mum.

London Play Design

London Play Design has shifted its focus away from building new playgrounds, to the repair and restoration of London's existing adventure playgrounds so they can continue to serve their communities and the low-income families that rely on them. In particular they are focused on harnessing low cost labour to carry out this work through corporate volunteer days and Community Payback schemes.

INTERNAL AND EXTERNAL FACTORS

The impact of the Covid-19 pandemic was still reverberating in spring of 2022 and impacted on people's confidence and willingness to gather, plan ahead; as well as on capacity in public bodies. London Play was successful in adapting and attracting short term emergency funding to meet the needs of children and families arising during the peak of the pandemic; while also continuing work on adapted versions of longer-term initiatives. However, in 2022 emerging from the pandemic and with the end of two multi-year projects (Playful Communities and Royal Parks outreach project) the challenge has been to find new funding to support a plethora of new ideas for improving play in London that the team generates. As funders reopened their 'usual' funding programmes, competition for funds was fierce and a significant amount of staff time has been spent developing proposals and identifying funders to target. We continue to be optimistic that we will attract new supporters for our developing and highly fundable ideas.

Meanwhile the need for our services and our campaign influence has only grown. Ongoing cuts to local authority budgets and the cost-of-living crisis have hit London families particularly hard. Our survey of public play provision at the beginning of 2023 demonstrated a lack of funding for play, in particular revenue funding for staff and maintenance, subjecting them to an epidemic of neglect. Additionally, our survey of London adventure playgrounds confirmed that sadly six have closed permanently since the outset of the pandemic. Many of the 72 remaining are struggling for funds and facing shortages of skilled workers, high repair bills and other challenges. The public discourse around limits on traffic and road space has also become increasingly toxic and play streets are seen by some as a threat. Meanwhile, children in London continue to suffer the impact of the pandemic on their health. Levels of childhood obesity in London took an unprecedented leap during the pandemic and inactivity levels in the capital, already high, have failed to return to pre-pandemic levels.

The staff team of four (three part time) operated at a somewhat reduced capacity during the year due to the illness of one member of staff necessitating a reduction in working hours. London Play trustees continue to be appreciative of the adaptability, tenacity and creativity shown by the staff team in responding to ongoing challenging times.

FINANCIAL REVIEW

This year's income, totalling £165k, primarily consists of a £47k grant from the Big Lottery for the Playful Communities project and £65k in contract income from The Royal Parks and London Borough of Lewisham. Notably, project expenditure has decreased following the successful completion of major initiatives like Playful Communities and Days Out In Nature. Fundraising expenditure has increased in line with intensified efforts to secure funding for future projects in alignment with our future plans.

Our ongoing longer-term projects include the Lewisham Play Strategy, Hallmark Play Garden, Tower Hamlets Play Streets and Estates, and Communities United for Play. We currently hold unrestricted reserves of £57k, ensuring that London Play can operate as a going concern through 2024.

RESERVES POLICY

The Board of Trustees have reviewed the reserves policy in light of guidance from the Charity Commission. The reserves should be adequate to cover:

- additional staff time for fundraising and development to cover periods of drops income
- statutory obligations under employment contracts

As a result of the review, The Trustees believe that the Charity should hold free reserves of between £45k to £85k. Total reserves at year end of £57k are sufficient to meet that target.

GRANTS FOR CORE FUNDING

In January London Play trustees were grateful to receive a core funding grant from Garfield Weston for the second year running. This gave the organisation the additional capacity needed to support vital ongoing work on development and fundraising.

FUTURE PLANS

In 2023 London Play marks its 25th birthday, a milestone shared with the tech-behemoth, Google! While so much has changed over the last quarter of a century, London Play remains true to its original vision, that every child in the capital must have the space, time and freedom to play. We also remain largely a 'second tier' organisation, working to support those on the front line to provide children with play opportunities, by increasing their capacity and promoting the value of their work, as well as play more widely.

Whereas 25 years ago that front line meant mainly the formal (often paid) play workforce; this has broadened over the intervening years to include any individual, group or organisation concerned with ensuring children can exercise their right to play in the capital. This includes parents and carers, community and resident groups, grandparents, schools, council officers and elected members and anyone else who lives, works or has children in their lives. So, we head into our 26th year full of ideas to support any and all of these groups. Our new three-year strategy contains plans to diversify the range of voices driving and informing our priorities – including children as well as adults on that front line who are promoting and providing play in areas of greatest need.

The second year of our Communities Unite for Play initiative, funded by Trust for London, will continue to support parents, carers and others striving to influence decision-makers to prioritise and invest in local playgrounds and services where they live. The tools and resources being developed to support their campaigns will be launched online in the coming year, to be freely available for use by other groups campaigning for better play in their areas.

Adventure playgrounds continue to be a priority focus for London Play. Our 2023 survey of the capital's staffed playgrounds provided fresh evidence of both the challenges they face as well as the strength of appetite for more opportunities to come together, support and learn from each other to help face down those challenges. We are actively seeking funding to develop a London network that will provide these opportunities and improve morale and resilience within these much needed and much-loved organisations.

October 2023 will see the London Adventure Play Awards taking place again. This time funding from the Lottery's Awards for All programme will allow us to follow up the winning playgrounds and build the case for the crucial role adventure playgrounds play in their wider community. We are also pleased to have secured funding from the Barbara Ward Children's Foundation which will allow us to continue our hugely popular Go Kart Build and Race events for the next three years. These much-anticipated events provide adventure playground groups with the opportunity to meet and play together, for playworkers and children to develop and test their building skills and a chance for London Play to promote the value of play and adventure playgrounds to the general public.

Following the launch of Lewisham's five-year play strategy we are in active discussions with other councils to support their aspirations to make their boroughs great places for children to play and grow up in. Places that work for children and families work for everyone. They are playful, vibrant, accessible and diverse – attractive for all to live and work in. The opposite is also true, so even as the cost-of-living crisis drives families out of some central boroughs, it is in councils' best interests to try to reverse this trend.

London Play

Trustees' Report

For the year ended 31 March 2023

We continue to do all we can to ensure that streets become seen as places for the community to meet and play. In London, the debate around traffic and roads has at times become quite toxic, but we remain convinced that most Londoners want their streets to be places for people, and not given over entirely to cars. Thanks to support from City Hall, in September 2023 our campaign to encourage people to 'Swap your Car for a Spacehopper' and try out a play street for Car Free Day was revived with purpose for the first time since the pandemic and we hope will grow further in 2024.

We are also pleased to have funding confirmed from the London Marathon Trust for a two-year project commencing in January 2024, to promote and support street-based fun, straddling the line between sport and play. As 2023 comes to a close we are supporting Newham council to develop a play street process and policy which is embedded and embraced across the authority and makes it easier for both residents and council officers to implement regular play street sessions. Next year will also see our work continue in Tower Hamlets, focusing on playful housing estates.

We are hoping to develop our relationships with corporate organisations who appreciate the value of play and want to give back by supporting this. Such companies understand that free play not only supports happy healthy childhoods, and vibrant cohesive neighbourhoods; but that those children are more likely to become creative, resilient, adaptable and collaborative adults whose talents are so sorely needed in this era of rapid change and innovation.

2024 is also election year and London Play will be working, in partnership with our allies, to ensure that children's right to play is on high on the agenda of those hoping to win your vote.

As ever, and reflecting the adaptable ethos that pervades promoters of play everywhere, we are committed to continuing to generate innovative and workable ways of supporting children and the facilitators and gatekeepers of their play experiences in London. We will continue to strive to be a hub for London's play community in all its many guises and diversity – for the future of the capital's most precious resource, its children.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Appointment of Trustees

The charity is governed by a Board of Trustees which is elected from the membership at the Annual General Meeting; additional trustees can be co-opted by the Board during the year and formally appointed at the following AGM. On appointment new trustees are sent an induction pack and are offered induction opportunities with staff and trustees; as well as being offered training opportunities as they arise during the year.

Two new trustees were appointed during the year and none resigned.

Trustees met approximately every six to eight weeks to make strategic, policy, and financial decisions on the basis of reports submitted by the Senior Management Team. These meetings alternate online and in person.

Organisational structure

Since 1 April 2005, London Play has been operating as an incorporated charity (Charity No.1104731, Company No.4055882), following a transfer from the old charity (No. 1075508) under its Memorandum and Articles of Association.

Throughout the year operational management has been the responsibility of the Senior Management Team - Paul Hocker, Director, and Fiona Sutherland, Deputy Director - under the direction of trustees. Staff have the opportunity to discuss their work with their line manager through a system of regular supervision.

Statement of responsibilities of the Trustees

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 charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the Trustees should follow best practice and:

- 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 UK Accounting Standards and statements of recommended practice 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 operation

The Trustees are responsible for keeping proper 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. 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 corporate 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.

Independent examiner

Mary Ryan of Ark Accountancy was re-appointed as the charity's independent examiner during the year and has expressed her willingness to continue in that capacity.

The Trustees' annual report has been approved by Trustees on 6th December 2023 and signed on their behalf by

Melian Mansfield

Chair

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

Mary Ryan t/a Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Ewell
Epsom
Surrey KT17 1QX

Date:

London Play

Statement of Financial Activities

For the year ended 31 March 2023

		2023			2022		
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income from:							
Donations and Legacies	2	6,563	-	6,563	10,600	5,175	15,775
Charitable activities	3	88,940	-	88,940	128,724	73,265	201,989
Other trading activities	4	964	-	964	10,649	-	10,649
Investments	5	456	-	456	20	-	20
Other	6	-	68,738	68,738	-	-	-
Total income		96,923	68,738	165,661	149,993	78,440	228,433
Expenditure on:							
Raising funds		34,031	-	34,031	269	-	269
Charitable activities		107,639	89,672	197,311	87,497	155,749	243,246
Other		-	-	-	-	-	-
Total expenditure	7	141,670	89,672	231,342	87,766	155,749	243,515
Net income/(expenditure) before net gains/(losses) on investments		(44,747)	(20,934)	(65,681)	62,227	(77,309)	(15,082)
Net gains/(losses) on investments		-	-	-	-	-	-
Net income/(expenditure) for the year		(44,747)	(20,934)	(65,681)	62,227	(77,309)	(15,082)
Transfers between funds		-	-	-	-	-	-
Net movement in funds	17	(44,747)	(20,934)	(65,681)	62,227	(77,309)	(15,082)
Reconciliation of funds:							
Total funds brought forward		102,599	27,780	130,379	40,372	105,089	145,461
Total funds carried forward		57,852	6,846	64,698	102,599	27,780	130,379

All income and expenditure has arisen from continuing activities. There were no other recognised gains or losses other than those stated above.

London Play

Balance Sheet

As at 31 March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	11		-		-
			-		-
Current assets:					
Debtors	13	25,617		30,082	
Cash at bank and in hand		54,685		109,987	
		80,302		140,069	
Liabilities:					
Creditors: amounts falling due within one year	14	(15,604)		(9,690)	
Net current assets / (liabilities)			64,698		130,379
Total assets less current liabilities			64,698		130,379
Total net assets / (liabilities)	15		64,698		130,379
The funds of the charity:					
Restricted income funds			6,846		4,436
Unrestricted income funds:					
Designated funds		-		-	
General funds		57,852		102,599	
Total unrestricted funds			57,852		102,599
Total charity funds	17		64,698		130,379

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

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees on 6th December 2023 and were signed on its behalf by:

M B Mansfield, Chair

Notes to the Financial Statements

For the year ended 31 March 2023

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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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

- the requirement of Section 7 Statement of Cash Flows
- the requirement of Section 33 Related Party Disclosure paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once 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.

Computer equipment: 33% on cost

Taxation

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

Fund accounting

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

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

Pension costs

The charity makes payments under defined contribution pension schemes. Contributions payable are charged to the Statement of Financial Activity in the period to which they relate.

London Play

Notes to the Financial Statements

For the year ended 31 March 2023

2. Income from donations and legacies

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Donations	6,563	-	6,563	10,600	5,175	15,775
	6,563	-	6,563	10,600	5,175	15,775

3. Income from charitable activities

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants	23,600	-	23,600	20,000	73,265	93,265
Contracts	65,340	-	65,340	106,349	-	106,349
Activity charges	-	-	-	-	2,375	-
	88,940	-	88,940	128,724	73,265	201,989

4. Income from other trading activities

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Advertising	892	-	892	960	-	960
Sponsorship	-	-	-	5,865	-	5,865
Consultancy	-	-	-	1,173	-	1,173
Merchandise	72	-	72	2,651	-	2,261
	964	-	964	10,649	-	10,649

5. Income from investments

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Interest earned on deposits	456	-	456	20	-	20
	456	-	456	20	-	20

6. Other Income

	2023			2022		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Grants for core activities	-	68,738	68,738	-	-	-
	-	68,738	68,738	-	-	-

London Play

Notes to the Financial Statements

For the year ended 31 March 2023

7. Expense Analysis

	2023					2022			
	Raising Funds	Charitable Activities	Governance & Support	Total		Raising Funds	Charitable Activities	Governance & Support	Total
	£	£	£	£		£	£		£
Salaries	28,527	126,323	21,354	176,204		-	145,242	2,440	147,682
Other personnel costs	-	530	132	662		-	70	858	928
Contractors	-	19,248	-	19,248		-	32,735	-	32,735
Materials and Equipment	-	9,042	(6)	9,036		-	16,023	235	16,258
Venue Hire	-	2,025	390	2,415		-	3,007	-	3,007
Catering and Travel Costs	-	4,649	-	4,649		-	9,727	-	9,727
Printing and Publicity	-	99	-	99		-	12,283	-	12,283
Accommodation costs	395	1,807	294	2,496		-	2,458	-	2,458
IT and Communications	-	1,683	3,631	5,314		-	185	2,823	3,008
Office costs	240	454	3,430	4,124		246	374	3,190	3,810
Travel and Meetings	-	-	519	519		-	31	214	245
Accounting and IE	-	-	2,100	2,100		-	-	5,985	5,985
Other professional fees	-	2,500	1,105	3,605		-	-	5,252	5,252
Finance costs	-	-	150	150		-	-	137	137
	29,162	169,081	33,099	231,342		246	222,135	21,134	243,515
Support and Governance	4,869	28,230	(33,099)	-		23	21,111	(21,134)	-
Total Expenditure	34,031	197,311	-	231,342		269	243,246	0	243,515

8. Net expenditure for the year

	2023	2022
	£	£
Trustee expenses	-	-
Operating lease rentals:		
Property	2,496	2,495
Other	-	-
Depreciation	-	-
Independent examiner's remuneration (excluding VAT)	1,100	1,100

9. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2023	2022
	£	£
Salaries and wages	156,591	133,767
Social security costs	12,090	8,194
Employer's contribution to defined contribution pension schemes	7,523	5,721
Total	176,204	147,682

No employee earned more than £60,000 during the year (2022: nil).

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £106,394 (2022: £83,007).

No charity trustee was paid for employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

No reimbursement was made to any trustee (2022: £nil) for travel and other expenses in the year.

London Play

Notes to the Financial Statements

For the year ended 31 March 2023

10. Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2023	2022
	No.	No.
Charitable activities	4	4
Support	1	1
Total	5	5

11. Tangible fixed assets

Fixed assets were fully depreciated.

12. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade debtors	25,582	28,917
Other debtors	35	1,165
	25,617	30,082

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	6,620	2,611
Taxation and social security	6,451	3,454
Other creditors	202	187
Accruals	2,331	3,438
	15,604	9,690

14. Analysis of net assets between funds – this year

	Unrestricted	Restricted	Total funds
	£	£	£
Debtors	25,617	-	25,617
Cash at bank and in hand	47,839	6,846	54,685
Creditors - amounts falling due within one year	(15,604)	-	(15,604)
Net assets at the end of the year	57,852	6,846	64,698

London Play

Notes to the Financial Statements

For the year ended 31 March 2023

15. Analysis of net assets between funds - prior year

	Unrestricted £	Restricted £	Total funds £
Debtors	30,082	-	30,082
Cash at bank and in hand	82,207	27,780	109,987
Creditors - amounts falling due within one year	(9,690)	-	(9,690)
Net assets at the end of the year	102,599	27,780	130,379

16. Movements in funds

	At the start of the year £	Incoming resources & gains £	Outgoing resources & losses £	Transfers £	At the end of the year £
Restricted funds:					
Communities United for Play	-	22,000	(15,154)	-	6,846
Play Works II	2,671	-	(2,671)	-	-
Playful Communities	15,209	46,738	(61,947)	-	-
Days Out In Nature	9,900	-	(9,900)	-	-
Total restricted funds	27,780	68,738	(89,672)	-	6,846
Total unrestricted funds	102,599	96,923	(141,730)		57,852
Total funds	130,379	165,661	(231,342)	-	64,698

Purposes of restricted funds:

- **Communities United for Play** – A 2 year initiative supporting local people funded by Trust for London to campaign for better play provision in their areas.
- **Playful Communities** – an four year project to transform streets into temporary playzones
- **Days Out In Nature** – National Lottery Awards for All grant to facilitate transformational days out for young people.

London Play

Notes to the Financial Statements

For the year ended 31 March 2023

17. Movements in funds – prior year

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
	£	£	£	£	£
Camp Build	28,569	6,175	(34,744)	-	-
Community Fix it Up	4,907	-	(4,907)	-	-
Play Works II	2,671	-	-	-	2,671
Playful Communities	61,942	46,738	(93,471)	-	15,209
Play 52	-	4,800	(4,800)	-	-
Days Out In Nature	-	9,900	-	-	9,900
All Hands On Deck	-	9,930	(9,930)	-	-
Royal Parks Outreach Project	-	897	(897)	-	-
Tudor Development	7,000	-	(7,000)	-	-
Total Restricted Funds	105,089	78,440	(55,749)	-	27,780
Total Unrestricted Funds	40,372	149,993	(87,766)	-	102,599
Total Funds	145,461	377,533	(243,515)	-	130,379

18. Operating lease commitments

There were no operating leases.