

PLAY AWAY (ESHTON GRANGE)

England & Wales · Charity number 1105377

Details

Other names	PLAY AWAY ESHTON GRANGE
Status	Registered
Legal form	Charitable company
Company number	05098573
Registered	2004-08-09
Register	View on the Charity Commission register

Contact

Address	Suites C D E & F 14th Floor The Plaza 100 Old Hall Street Liverpool
Phone	01512361494
Email	playawaycentre@hotmail.co.uk
Website	www.playaway-centre.co.uk

Activities

Objects: TO HOLD THE CAPITAL AND INCOME OF THE CHARITY AND TO APPLY THE INCOME, AND ALL OR SUCH PART OR PARTS OF THE CAPITAL, AT SUCH TIME OR TIMES AND IN SUCH MANNER AS THE TRUSTEES MAY IN THEIR DISCRETION THINK FIT FOR OR TOWARDS THE FOLLOWING OBJECTS:-THE PROVISION OF OR ASSISTANCE IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR THE BENEFIT OF THOSE WHO BY REASON OF THEIR YOUTH INFIRMITY OR DISABLEMENT POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES HAVE NEED OF SUCH FACILITIES IN PARTICULAR THROUGH THE PROVISION OF HOLIDAYS FOR SUCH PERSONS AND THE PROVISION OF COMMUNITY RECREATIONAL FACILITIES FOR LOCAL CHILDREN AND SUBJECT HERETO FOR SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: To provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of those who by reason of their youth, infirmity or disablement, poverty or social and economic circumstances have a need of such facilities in particular through the provision of holidays for such persons

and the provision of community recreational facilities for local children.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Animals, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** NATIONAL
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£293,014	£334,476	-	-
2024-03-31	£226,862	£305,739	-	-
2023-03-31	£325,450	£321,951	-	-
2022-03-31	£212,751	£262,025	-	-
2021-03-31	£150,198	£213,193	-	-

Trustees

Name	Role	Appointed
BARNABY MOORES		
LUCY MOORES		
STEPHEN ANDREW GRAYSON		

PLAY AWAY (ESHTON GRANGE)

England & Wales - Charity number 1105377

Accounts

Charity registration number 1105377 (England and Wales)

Company registration number 05098573

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms L Moores Mr B Moores Mr S Grayson Play Away (Eshton Grange)
Centre Manager	Mr M A Hughes
Charity number	1105377
Company number	05098573
Registered office	Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Independent examiner	Anita C Mason BA(Hons) BFP FCA Mitchell Charlesworth Suites C,D,E, & F 14th Floor The Plaza 100 Old Hall Street Liverpool L3 9QJ
Bankers	Virgin Money 73 North Street Keighley West Yorkshire BD21 3SD

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the financial statements	8 - 17

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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

The objects of the charity are to provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of those who by reason of their youth, infirmity or disablement, poverty or social and economic circumstances have a need of such facilities in particular through the provision of holidays for such persons and the provision of community recreational facilities for local children and subject thereto for such other charitable purposes as the trustees shall in their absolute discretion determine.

Our Georgian style Grade II listed building (built in 1756) has been extensively refurbished to accommodate groups of up to 35, in 4 Dormitories. The Centre is open all year and stands in 12 acres of land within the Yorkshire Dales National Park. Full details can be found on our website www.playaway-centre.co.uk.

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has once again been our busiest period on record.

We have had a local school, Brooklands, a special needs school, undertake a residency on our site. They will be residing here for a full two terms whilst their school undergoes building work.

This year we have had a good staff quota, and their dedication has helped make it such a memorable year, particularly for the number of groups we have been able to facilitate.

We have built a new camp shelter and redesigned our top camp field incorporating wood storage and hammock facilities. We have also refloored and rebuilt the bottom camp field. This is to incorporate our growing use of the camp facilities.

Financial review

Income for the year to 31 March 2025 amounted to £293,014 (2024: £226,862) from which expenses of £334,476 (2024: £305,739) were expended leaving a deficit for the year of £41,462 (2024: deficit of £78,877).

The unrestricted fund balance at the end of the year was £419,731 (£459,963 in 2024) and of this £70,000 was designated funds. The designated fund is to cover staff redundancies and other closure costs in the event of reduced funding. Restricted funds were £nil at the year end.

Reserves policy

It is the policy of the charity that unrestricted free reserves which exclude fixed assets and anything designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk policy

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2025**

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 8 April 2004 and on 5 April 2005 the net assets of the charity "Play Away" (an unincorporated charitable trust) were transferred to the company. The company's registered number is 05098573.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms L Moores
Mr B Moores
Mr S Grayson
Play Away (Eshton Grange)

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a shortfall on winding up, whilst, or within one year of ceasing to be a member.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and there is a minimum of 3. Trustees must be a member of the Charity.

Small company provisions

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Ms L Moores

Trustee

Dated: 9 December 2025

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2025***

The Trustees, who are also the directors of Play Away (Eshton Grange) for the purpose of company law, 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).

Company law 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, including the income and expenditure, of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PLAY AWAY (ESHTON GRANGE)**

I report to the Trustees on my examination of the financial statements of Play Away (Eshton Grange) (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

**Anita Mason BA (Hons) BFP FCA
Mitchell Charlesworth**

Suites C,D,E, & F
14th Floor The Plaza
100 Old Hall Street
Liverpool
L3 9QJ

Dated: 16 December 2025

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Current financial year

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	236,899	200	237,099	171,316
Charitable activities	4	52,267	-	52,267	51,908
Investments	5	3,648	-	3,648	3,638
Total income		292,814	200	293,014	226,862
<u>Expenditure on:</u>					
Charitable activities	6	332,034	1,430	333,464	305,739
Other	8	1,012	-	1,012	-
Total expenditure		333,046	1,430	334,476	305,739
Net movement in funds		(40,232)	(1,230)	(41,462)	(78,877)
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2024		459,963	1,230	461,193	540,070
Fund balances at 31 March 2025		419,731	-	419,731	461,193

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	170,216	1,100	171,316
Charitable activities	4	51,908	-	51,908
Investments	5	3,638	-	3,638
Total income		<u>225,762</u>	<u>1,100</u>	<u>226,862</u>
<u>Expenditure on:</u>				
Charitable activities	6	<u>305,739</u>	<u>-</u>	<u>305,739</u>
Total expenditure		<u>305,739</u>	<u>-</u>	<u>305,739</u>
Net movement in funds		(79,977)	1,100	(78,877)
Reconciliation of funds				
Fund balances at 1 April 2023		<u>539,940</u>	<u>130</u>	<u>540,070</u>
Fund balances at 31 March 2024		<u><u>459,963</u></u>	<u><u>1,230</u></u>	<u><u>461,193</u></u>

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	11		338,058		390,461
Current assets					
Debtors	13	11,663		6,157	
Cash at bank and in hand		91,383		74,765	
		103,046		80,922	
Liabilities					
Creditors: amounts falling due within one year	14	(21,373)		(10,190)	
Net current assets			81,673		70,732
Total net assets			419,731		461,193
The funds of the charity					
Restricted funds	15		-		1,230
<u>Unrestricted funds</u>					
Designated funds	16	70,000		70,000	
General unrestricted funds		349,731		389,963	
			419,731		459,963
Total charity funds			419,731		461,193

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The Trustees/Directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 9 December 2025

Mr S Grayson
Trustee

Company Registration No. 05098573

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

Charity information

Play Away (Eshton Grange) is a private company limited by guarantee incorporated in England and Wales. The registered office is Suites C,D,E, & F, 14th Floor The Plaza, 100 Old Hall Street, Liverpool, L3 9QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

The Charity has taken advantage of the provisions of the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 funds which are to be used in accordance with specific conditions imposed by donors or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

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 is recognised at the time of the donation.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.5 Expenditure

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 reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

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.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	- 4% and 20% on a straight line basis
Plant and machinery	- 25% on a reducing balance basis
Fixtures, fittings & equipment	- 25% on a reducing balance basis
Motor vehicles	- 25% on a straight line basis

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.

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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

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.

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

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

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. There are no critical accounting estimates or judgments made in preparing these financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	236,899	200	237,099	170,216	1,100	171,316
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

4 Charitable activities

Educational, recreation facility holidays

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Income from charitable activities	52,267	51,908
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
Interest receivable	3,648	3,638
	<u> </u>	<u> </u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

Educational, recreation facility holidays	2025 £	2024 £
Staff costs	179,922	168,202
Premises costs	60,960	49,648
Office costs	7,856	5,873
Training	1,575	1,298
Motor expenses	2,102	1,249
Animal farm	5,094	5,455
	<u>257,509</u>	<u>231,725</u>
Share of support costs (see note 7)	67,159	65,446
Share of governance costs (see note 7)	8,796	8,568
	<u>333,464</u>	<u>305,739</u>
Analysis by fund		
Unrestricted funds	332,034	
Restricted funds	1,430	
	<u>333,464</u>	

For the year ended 31 March 2024

Analysis by fund	
Unrestricted funds	<u>305,739</u>

7 Support costs

	Support costs £	Governance costs £	2025 £	Support costs £	Governance costs £	2024 £
Staff costs	9,415	-	9,415	9,079	-	9,079
Depreciation	57,744	-	57,744	56,367	-	56,367
Independent examination fees	-	1,715	1,715	-	1,675	1,675
Accountancy	-	5,929	5,929	-	5,741	5,741
Legal and professional	-	1,152	1,152	-	1,152	1,152
	<u>67,159</u>	<u>8,796</u>	<u>75,955</u>	<u>65,446</u>	<u>8,568</u>	<u>74,014</u>
Analysed between Charitable activities	<u>67,159</u>	<u>8,796</u>	<u>75,955</u>	<u>65,446</u>	<u>8,568</u>	<u>74,014</u>

Support and governance costs are recharged to 'Educational, recreation facility holidays' charitable activity.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

8 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	1,012	-

9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, and none was reimbursed any travelling expenses during the year (2024: None).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Management	1	1
Support staff	1	1
Other staff	8	12
	10	14

Employment costs

	2025 £	2024 £
Wages and salaries	181,981	169,172
Social security costs	7,356	8,039
Other pension costs	-	70
	189,337	177,281

There were no employees whose annual remuneration was £60,000 or more (2024: none).

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

11 Tangible fixed assets

	Freehold land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	1,300,656	36,309	58,771	18,700	1,414,436
Additions	2,378	-	3,975	-	6,353
Disposals	-	(21,325)	(21,905)	-	(43,230)
At 31 March 2025	1,303,034	14,984	40,841	18,700	1,377,559
Depreciation					
At 1 April 2024	936,164	24,868	56,989	5,954	1,023,975
Depreciation charged in the year	49,699	2,607	763	4,675	57,744
Eliminated in respect of disposals	-	(20,313)	(21,905)	-	(42,218)
At 31 March 2025	985,863	7,162	35,847	10,629	1,039,501
Carrying amount					
At 31 March 2025	317,171	7,822	4,994	8,071	338,058
At 31 March 2024	364,492	11,441	1,782	12,746	390,461

12 Financial instruments

	2025 £	2024 £
Carrying amount of financial assets		
Debt instruments measured at amortised cost	100,244	77,765
Carrying amount of financial liabilities		
Measured at amortised cost	9,500	7,250

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	8,861	3,000
Prepayments and accrued income	2,802	3,157
	11,663	6,157

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	11,873	2,940
Other creditors	1,162	478
Accruals and deferred income	8,338	6,772
	<u>21,373</u>	<u>10,190</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Sound equipment/defibrillator	130	-	(130)	-
Sports and sound equipment	100	-	(100)	-
Camping shelter & equipment	1,000	200	(1,200)	-
	<u>1,230</u>	<u>200</u>	<u>(1,430)</u>	<u>-</u>

Previous year:	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Sound equipment/defibrillator	130	-	-	130
Sports and sound equipment	-	100	-	100
Camping shelter	-	1,000	-	1,000
	<u>130</u>	<u>1,100</u>	<u>-</u>	<u>1,230</u>

Restricted donations made during the year were for specific equipment/work.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Contingency fund	70,000	-	-	70,000
General funds	389,963	292,814	(333,046)	349,731
	<u>459,963</u>	<u>292,814</u>	<u>(333,046)</u>	<u>419,731</u>
	<u><u>459,963</u></u>	<u><u>292,814</u></u>	<u><u>(333,046)</u></u>	<u><u>419,731</u></u>
Previous year:	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Contingency fund	70,000	-	-	70,000
General funds	469,940	225,762	(305,739)	389,963
	<u>539,940</u>	<u>225,762</u>	<u>(305,739)</u>	<u>459,963</u>
	<u><u>539,940</u></u>	<u><u>225,762</u></u>	<u><u>(305,739)</u></u>	<u><u>459,963</u></u>

The trustees have set aside a contingency fund to cover staff salaries and redundancy costs in the event of reduced income in the future.

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 March 2025 are represented by:						
Tangible assets	338,058	-	338,058	390,461	-	390,461
Current assets/(liabilities)	81,673	-	81,673	69,502	1,230	70,732
	<u>419,731</u>	<u>-</u>	<u>419,731</u>	<u>459,963</u>	<u>1,230</u>	<u>461,193</u>
	<u><u>419,731</u></u>	<u><u>-</u></u>	<u><u>419,731</u></u>	<u><u>459,963</u></u>	<u><u>1,230</u></u>	<u><u>461,193</u></u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

18 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2025	2024
	£	£
Aggregate remuneration	63,270	61,450
	<u> </u>	<u> </u>

Key management remuneration includes employers national insurance and unused holiday pay.

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Trustees donated £153,445 (2024: £100,000) to the charity during the year.

There were no other related party transactions during the year.

19 Company limited by guarantee

Play Away (Eshton Grange) is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

PLAY AWAY (ESHTON GRANGE)

England & Wales - Charity number 1105377

Accounts

Charity registration number 1105377

Company registration number 05098573 (England and Wales)

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
LEGAL AND ADMINISTRATIVE INFORMATION**

Trustees	Ms L Moores Mr B Moores Mr S Grayson
Centre Manager	Mr M A Hughes
Charity number	1105377
Company number	05098573
Registered office	Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Independent examiner	Anita C Mason BA(Hons) BFP FCA Mitchell Charlesworth Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	Virgin Money 73 North Street Keighley West Yorkshire BD21 3SD

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the accounts	8 - 18

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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

The objects of the charity are to provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of those who by reason of their youth, infirmity or disablement, poverty or social and economic circumstances have a need of such facilities in particular through the provision of holidays for such persons and the provision of community recreational facilities for local children and subject thereto for such other charitable purposes as the trustees shall in their absolute discretion determine.

Our Georgian style Grade II listed building (built in 1756) has been extensively refurbished to accommodate groups of up to 35, in 4 Dormitories. The Centre is open all year and stands in 12 acres of land within the Yorkshire Dales National Park. Full details can be found on our website www.playaway-centre.co.uk.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This year has once again been the busiest on record. Lots of new schools and community groups. Day visits are becoming increasingly popular with a lot of schools utilising the facilities for day and end of term events.

Staffing has been an issue again this year with a shortage on maintenance employees.

We have carried out training and re-training for all staff.

There is a significant increase in fuel costs which we diligently tried to keep to a minimum.

It was a fantastic period and given our provision and facilities, Play Away only grows more popular within the communities it caters for.

Financial review

Income for the year to 31 March 2024 amounted to £226,862 (2023: £325,450) from which expenses of £305,739 (2023: £321,951) were expended leaving a deficit for the year of £78,877 (2023: surplus of £3,499).

The unrestricted fund balance at the end of the year was £459,963 (£539,940 in 2023) and of this £70,000 was designated funds. The designated fund is to cover staff redundancies and other closure costs in the event of reduced funding. Restricted funds were £1,230 at the year end.

Reserves policy

It is the policy of the charity that unrestricted free reserves which exclude fixed assets and anything designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2024**

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 8 April 2004 and on 5 April 2005 the net assets of the charity "Play Away" (an unincorporated charitable trust) were transferred to the company. The company's registered number is 05098573.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms L Moores
Mr B Moores
Mr S Grayson

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a shortfall on winding up, whilst, or within one year of ceasing to be a member.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and there is a minimum of 3. Trustees must be a member of the Charity.

Small company provisions

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Ms L Moores

Trustee

Dated: 16 December 2024

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees, who are also the directors of Play Away (Eshton Grange) for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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; 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 adequate 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 Companies Act 2006. 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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PLAY AWAY (ESHTON GRANGE)**

I report to the trustees on my examination of the financial statements of Play Away (Eshton Grange) (the charity) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

**Anita C Mason BA(Hons) BFP FCA
Mitchell Charlesworth**

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 19 December 2024

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Current financial year

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	170,216	1,100	171,316	285,252
Charitable activities	4	51,908	-	51,908	38,700
Investments	5	3,638	-	3,638	1,498
Total income		<u>225,762</u>	<u>1,100</u>	<u>226,862</u>	<u>325,450</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>305,739</u>	<u>-</u>	<u>305,739</u>	<u>321,951</u>
Total expenditure		<u>305,739</u>	<u>-</u>	<u>305,739</u>	<u>321,951</u>
Net movement in funds		(79,977)	1,100	(78,877)	3,499
Reconciliation of funds					
Fund balances at 1 April 2023		<u>539,940</u>	<u>130</u>	<u>540,070</u>	<u>536,571</u>
Fund balances at 31 March 2024		<u><u>459,963</u></u>	<u><u>1,230</u></u>	<u><u>461,193</u></u>	<u><u>540,070</u></u>

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes			
Income from:				
Donations and legacies	3	263,117	22,135	285,252
Charitable activities	4	38,700	-	38,700
Investments	5	1,498	-	1,498
Total income		303,315	22,135	325,450
Expenditure on:				
Charitable activities	6	299,531	22,420	321,951
Total expenditure		299,531	22,420	321,951
Net movement in funds		3,499	-	3,499
Reconciliation of funds				
Fund balances at 1 April 2022		536,441	130	536,571
Fund balances at 31 March 2023		539,940	130	540,070

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	10		390,461		419,821
Current assets					
Debtors	12	6,157		16,737	
Cash at bank and in hand		74,765		115,056	
		<u>80,922</u>		<u>131,793</u>	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(10,190)</u>		<u>(11,544)</u>	
Net current assets			70,732		120,249
Total net assets			<u>461,193</u>		<u>540,070</u>
The funds of the charity					
Restricted funds	14		1,230		130
<u>Unrestricted funds</u>					
Designated funds	15	70,000		70,000	
General unrestricted funds		<u>389,963</u>		<u>469,940</u>	
			459,963		539,940
Total charity funds			<u>461,193</u>		<u>540,070</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 16 December 2024

Mr S Grayson
Trustee

Company Registration No. 05098573

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

Charity information

Play Away (Eshton Grange) is a private company limited by guarantee incorporated in England and Wales. The registered office is Tempest, Suite 5.1, 12 Tithebarn Street, Liverpool, L2 2DT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

The Charity has taken advantage of the provisions of the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 funds which are to be used in accordance with specific conditions imposed by donors or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

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 is recognised at the time of the donation.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

1.5 Expenditure

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 reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

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.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	- 4% and 20% on a straight line basis
Plant and machinery	- 25% on a reducing balance basis
Fixtures, fittings & equipment	- 25% on a reducing balance basis
Motor vehicles	- 25% on a straight line basis

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.

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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

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.

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

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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. There are no critical accounting estimates or judgments made in preparing these financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	170,216	1,100	171,316	263,117	22,135	285,252

4 Charitable activities

Educational, recreation facility holidays	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from charitable activities	51,908	38,700

5 Investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	3,638	1,498

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024	2023
	£	£
Staff costs	168,202	151,810
Premises costs	49,648	90,000
Office costs	5,873	4,271
Training	1,298	1,015
Motor expenses	1,249	1,446
Animal farm	5,455	5,682
	<u>231,725</u>	<u>254,224</u>
Share of support costs (see note 7)	65,446	59,494
Share of governance costs (see note 7)	8,568	8,233
	<u>305,739</u>	<u>321,951</u>
Analysis by fund		
Unrestricted funds	<u>305,739</u>	
For the year ended 31 March 2023		
Analysis by fund		
Unrestricted funds		299,531
Restricted funds		22,420
		<u>321,951</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
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	9,079	-	9,079	8,036	-	8,036
Depreciation	56,367	-	56,367	51,458	-	51,458
Independent examination fees	-	1,675	1,675	-	1,595	1,595
Accountancy	-	5,741	5,741	-	5,486	5,486
Legal and professional	-	1,152	1,152	-	1,152	1,152
	<u>65,446</u>	<u>8,568</u>	<u>74,014</u>	<u>59,494</u>	<u>8,233</u>	<u>67,727</u>
Analysed between						
Charitable activities	<u>65,446</u>	<u>8,568</u>	<u>74,014</u>	<u>59,494</u>	<u>8,233</u>	<u>67,727</u>

Support and governance costs are recharged to 'Educational, recreation facility holidays' charitable activity.

Governance costs include £5,741 (2023 - £5,486), in respect of accountancy and other fees and Independent Examiner's Fees of £1,675 (2023 - £1,595).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none was reimbursed any travelling expenses during the year (2023: None).

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management	1	1
Support staff	1	1
Other staff	12	11
	<u>14</u>	<u>13</u>

Employment costs

	2024 £	2023 £
Wages and salaries	169,172	153,872
Social security costs	8,039	5,974
Other pension costs	70	-
	<u>177,281</u>	<u>159,846</u>

There were no employees whose annual remuneration was £60,000 or more (2023: none).

10 Tangible fixed assets

	Freehold land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2023	1,300,656	24,201	58,771	3,800	1,387,428
Additions	-	12,108	-	14,900	27,008
	<u>1,300,656</u>	<u>36,309</u>	<u>58,771</u>	<u>18,700</u>	<u>1,414,436</u>
Depreciation					
At 1 April 2023	886,560	22,851	56,296	1,900	967,607
Depreciation charged in the year	49,604	2,017	693	4,054	56,368
	<u>936,164</u>	<u>24,868</u>	<u>56,989</u>	<u>5,954</u>	<u>1,023,975</u>
Carrying amount					
At 31 March 2024	<u>364,492</u>	<u>11,441</u>	<u>1,782</u>	<u>12,746</u>	<u>390,461</u>
At 31 March 2023	<u>414,096</u>	<u>1,350</u>	<u>2,475</u>	<u>1,900</u>	<u>419,821</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

11 Financial instruments

	2024	2023
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	77,765	128,565
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	7,250	8,674
	<u> </u>	<u> </u>

12 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	3,000	13,509
Prepayments and accrued income	3,157	3,228
	<u> </u>	<u> </u>
	6,157	16,737
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	2,940	2,870
Other creditors	478	-
Accruals and deferred income	6,772	8,674
	<u> </u>	<u> </u>
	10,190	11,544
	<u> </u>	<u> </u>

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

14 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 1 April 2022	Income	Expenditure	Transfers	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£	£
Sound equipment/defibrillator	130	100	(100)	-	130	-	-	-	130
Swimming Pool project	-	22,035	(22,320)	285	-	-	-	-	-
Sports and sound equipment	-	-	-	-	-	100	-	-	100
Camping shelter	-	-	-	-	-	1,000	-	-	1,000
	<u>130</u>	<u>22,135</u>	<u>(22,420)</u>	<u>285</u>	<u>130</u>	<u>1,100</u>	<u>-</u>	<u>-</u>	<u>1,230</u>

Restricted donations made during the year were for specific equipment/work.

£285 was transferred from unrestricted funds in the prior year to cover the overspend on the swimming pool project.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

15 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 £	Movement in funds Income £	Balance at 1 April 2023 £	Movement in funds Income £	Balance at 31 March 2024 £
Contingency fund	70,000	-	70,000	-	70,000
	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>

The trustees have set aside a contingency fund to cover staff salaries and redundancy costs in the event of reduced income in the future.

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	390,461	-	390,461	419,821	-	419,821
Current assets/(liabilities)	69,502	1,230	70,732	120,119	130	120,249
	<u>459,963</u>	<u>1,230</u>	<u>461,193</u>	<u>539,940</u>	<u>130</u>	<u>540,070</u>

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate remuneration	<u>61,450</u>	<u>63,071</u>

Key management remuneration includes employers national insurance and unused holiday pay.

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024**

17 Related party transactions

(Continued)

Trustees donated £100,000 (2023: £192,035) to the charity during the year.

There were no other related party transactions during the year.

No guarantees have been given or received.

18 Company limited by guarantee

Play Away (Eshton Grange) is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

PLAY AWAY (ESHTON GRANGE)

England & Wales - Charity number 1105377

Accounts

Charity registration number 1105377

Company registration number 05098573 (England and Wales)

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms L Moores Mr B Moores Mr S Grayson
Centre Manager	Mr M A Hughes
Charity number	1105377
Company number	05098573
Registered office	Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Independent examiner	Anita C Mason BA(Hons) BFP FCA BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	Virgin Money 73 North Street Keighley West Yorkshire BD21 3SD

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the accounts	8 - 18

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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

The objects of the charity are to provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of those who by reason of their youth, infirmity or disablement, poverty or social and economic circumstances have a need of such facilities in particular through the provision of holidays for such persons and the provision of community recreational facilities for local children and subject thereto for such other charitable purposes as the trustees shall in their absolute discretion determine.

Our Georgian style Grade II listed building (built in 1756) has been extensively refurbished to accommodate groups of up to 35, in 4 Dormitories. The Centre is open all year and stands in 12 acres of land within the Yorkshire Dales National Park. Full details can be found on our website www.playaway-centre.co.uk.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This has been our busiest year to date with lots of new groups and more day visits.

Local community groups and schools held various fun days.

We have continued with our training. Fire training, pool responder, health and safety training courses were held on site.

We also continued to provide training for some of our user groups. Including camping and outdoor training.

The working weekends continued and were a huge success particularly with the young people from Liverpool.

We have planted more trees, bulbs and shrubs. As well as lots of varied land management work.

We carried out a lot of scheduled remedial work on site this year, particularly land maintenance and lighting.

We have also swapped our oil fuelled boiler to the pool for heat exchange units and are planning on installing solar panels.

Financial review

Income for the year to 31 March 2023 amounted to £325,450 (2022 - £212,751) from which expenses of £321,951 (2022 - £262,085) were expended leaving a surplus for the year of £3,499 (2022 – deficit of £49,274).

The unrestricted fund balance at the end of the year was £539,940 (£536,441 in 2022) and of this £70,000 was designated funds. The designated fund is to cover staff redundancies and other closure costs in the event of reduced funding. Restricted funds were £130 at the year end.

Reserves policy

It is the policy of the charity that unrestricted free reserves which exclude fixed assets and anything designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023**

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 8 April 2004 and on 5 April 2005 the net assets of the charity "Play Away" (an unincorporated charitable trust) were transferred to the company. The company's registered number is 05098573.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms L Moores
Mr B Moores
Mr S Grayson

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a shortfall on winding up, whilst, or within one year of ceasing to be a member.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and there is a minimum of 3. Trustees must be a member of the Charity.

Small company provisions

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Ms L Moores

Trustee

Dated: 20 December 2023

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2023**

The trustees, who are also the directors of Play Away (Eshton Grange) for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PLAY AWAY (ESHTON GRANGE)**

I report to the trustees on my examination of the financial statements of Play Away (Eshton Grange) (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Anita C Mason BA(Hons) BFP FCA

BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 20 December 2023

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Current financial year

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	263,117	22,135	285,252	188,910
Charitable activities	4	38,700	-	38,700	23,841
Investments	5	1,498	-	1,498	-
Total income		<u>303,315</u>	<u>22,135</u>	<u>325,450</u>	<u>212,751</u>
<u>Expenditure on:</u>					
Charitable activities	6	<u>299,531</u>	<u>22,420</u>	<u>321,951</u>	<u>262,025</u>
Total expenditure		<u>299,531</u>	<u>22,420</u>	<u>321,951</u>	<u>262,025</u>
Net incoming/(outgoing) resources before transfers		3,784	(285)	3,499	(49,274)
Gross transfers between funds		<u>(285)</u>	<u>285</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,499	-	3,499	(49,274)
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2022		<u>536,441</u>	<u>130</u>	<u>536,571</u>	<u>585,845</u>
Fund balances at 31 March 2023		<u><u>539,940</u></u>	<u><u>130</u></u>	<u><u>540,070</u></u>	<u><u>536,571</u></u>

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	188,780	130	188,910
Charitable activities	4	23,841	-	23,841
Total income		212,621	130	212,751
<u>Expenditure on:</u>				
Charitable activities	6	262,025	-	262,025
Total expenditure		262,025	-	262,025
Net movement in funds		(49,404)	130	(49,274)
Reconciliation of funds				
Fund balances at 1 April 2021		585,845	-	585,845
Fund balances at 31 March 2022		536,441	130	536,571

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		419,821		469,929
Current assets					
Debtors	12	16,737		6,035	
Cash at bank and in hand		115,056		75,399	
		<u>131,793</u>		<u>81,434</u>	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(11,544)</u>		<u>(14,792)</u>	
Net current assets			120,249		66,642
Total net assets			<u>540,070</u>		<u>536,571</u>
The funds of the charity					
Restricted funds	14		130		130
<u>Unrestricted funds</u>					
Designated funds	15	70,000		70,000	
General unrestricted funds		<u>469,940</u>		<u>466,441</u>	
			539,940		536,441
Total charity funds			<u>540,070</u>		<u>536,571</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 20 December 2023

Mr S Grayson
Trustee

Company Registration No. 05098573

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

Charity information

Play Away (Eshton Grange) is a private company limited by guarantee incorporated in England and Wales. The registered office is Tempest, Suite 5.1, 12 Tithebarn Street, Liverpool, L2 2DT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

The Charity has taken advantage of the provisions of the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 funds which are to be used in accordance with specific conditions imposed by donors or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

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 is recognised at the time of the donation.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

1.5 Expenditure

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 reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

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.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	- 4% and 20% on a straight line basis
Plant and machinery	- 25% on a reducing balance basis
Fixtures, fittings & equipment	- 25% on a reducing balance basis
Motor vehicles	- 25% on a reducing balance basis

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.

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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

1 Accounting policies

(Continued)

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.

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 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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.

There are no critical accounting estimates or judgments made in preparing these financial statements.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	263,117	22,135	285,252	186,344	130	186,474
Grants receivable	-	-	-	2,436	-	2,436
	<u>263,117</u>	<u>22,135</u>	<u>285,252</u>	<u>188,780</u>	<u>130</u>	<u>188,910</u>
Grants receivable for core activities						
HMRC coronavirus job retention scheme grant	-	-	-	2,436	-	2,436
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,436</u>	<u>-</u>	<u>2,436</u>

4 Charitable activities

Educational, recreation facility holidays

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from charitable activities	<u>38,700</u>	<u>23,841</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	1,498	-

6 Charitable activities

	2023 £	2022 £
Staff costs	151,810	121,608
Premises costs	90,000	59,385
Office costs	4,271	1,804
Training	1,015	3,090
Motor expenses	1,446	532
Animal farm	5,682	4,751
Sundry costs	-	185
	<u>254,224</u>	<u>191,355</u>

Share of support costs (see note 7)	59,494	62,543
Share of governance costs (see note 7)	8,233	8,127
	<u>321,951</u>	<u>262,025</u>

Analysis by fund

Unrestricted funds	299,531
Restricted funds	22,420
	<u>321,951</u>

For the year ended 31 March 2022

Analysis by fund

Unrestricted funds	<u>262,025</u>
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**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	8,036	-	8,036	8,540	-	8,540
Depreciation	51,458	-	51,458	53,741	-	53,741
Loss on disposals	-	-	-	262	-	262
Audit fees	-	1,595	1,595	-	1,520	1,520
Accountancy	-	5,486	5,486	-	5,455	5,455
Legal and professional	-	1,152	1,152	-	1,152	1,152
	<u>59,494</u>	<u>8,233</u>	<u>67,727</u>	<u>62,543</u>	<u>8,127</u>	<u>70,670</u>
Analysed between						
Charitable activities	<u>59,494</u>	<u>8,233</u>	<u>67,727</u>	<u>62,543</u>	<u>8,127</u>	<u>70,670</u>

Support and governance costs are recharged to 'Educational, recreation facility holidays' charitable activity.

Governance costs include £5,486 (2022 - £5,455), in respect of accountancy and other fees and Independent Examiner's Fees of £1,595 (2022 - £1,520).

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none was reimbursed any travelling expenses during the year (2022: None).

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Management	1	1
Support staff	1	1
Other staff	11	11
	<u>13</u>	<u>13</u>

Employment costs

	2023 £	2022 £
Wages and salaries	153,872	126,194
Social security costs	5,974	3,954
	<u>159,846</u>	<u>130,148</u>

There were no employees whose annual remuneration was £60,000 or more.

10 Tangible fixed assets

	Freehold land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2022	1,300,656	22,851	58,771	3,800	1,386,078
Additions	-	1,350	-	-	1,350
	<u>1,300,656</u>	<u>24,201</u>	<u>58,771</u>	<u>3,800</u>	<u>1,387,428</u>
At 31 March 2023	1,300,656	24,201	58,771	3,800	1,387,428
Depreciation					
At 1 April 2022	836,956	22,851	55,392	950	916,149
Depreciation charged in the year	49,604	-	904	950	51,458
	<u>886,560</u>	<u>22,851</u>	<u>56,296</u>	<u>1,900</u>	<u>967,607</u>
At 31 March 2023	886,560	22,851	56,296	1,900	967,607
Carrying amount					
At 31 March 2023	<u>414,096</u>	<u>1,350</u>	<u>2,475</u>	<u>1,900</u>	<u>419,821</u>
At 31 March 2022	<u>463,700</u>	<u>-</u>	<u>3,379</u>	<u>2,850</u>	<u>469,929</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

11 Financial instruments

	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at amortised cost	128,565	78,399
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at amortised cost	8,674	8,831
	<u> </u>	<u> </u>

12 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	13,509	3,000
Prepayments and accrued income	3,228	3,035
	<u> </u>	<u> </u>
	16,737	6,035
	<u> </u>	<u> </u>

13 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	2,870	5,961
Accruals and deferred income	8,674	8,831
	<u> </u>	<u> </u>
	11,544	14,792
	<u> </u>	<u> </u>

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

14 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 1 April 2021	Income	Expenditure	Transfers	Balance at 1 April 2022	Income	Expenditure	Transfers
	£	£	£	£	£	£	£	£
Sound equipment/defibrillator	-	130	-	-	130	100	(100)	-
Swimming Pool project	-	-	-	-	-	22,035	(22,320)	285
	<u>-</u>	<u>130</u>	<u>-</u>	<u>-</u>	<u>130</u>	<u>22,135</u>	<u>(22,420)</u>	<u>285</u>
	<u>-</u>	<u>130</u>	<u>-</u>	<u>-</u>	<u>130</u>	<u>22,135</u>	<u>(22,420)</u>	<u>285</u>

Restricted donations made during the year were for specific equipment/work.

£285 was transferred from unrestricted funds in the year to cover the overspend on the swimming pool project.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

15 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 £
Contingency fund	60,000	10,000	70,000	-	70,000
	<u>60,000</u>	<u>10,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>

The trustees have set aside a contingency fund to cover staff salaries and redundancy costs in the event of reduced income in the future. During the prior year the trustees set aside a further £10,000 for this fund.

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	419,821	-	419,821	469,929	-	469,929
Current assets/(liabilities)	120,119	130	120,249	66,512	130	66,642
	<u>539,940</u>	<u>130</u>	<u>540,070</u>	<u>536,441</u>	<u>130</u>	<u>536,571</u>

17 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2023 £	2022 £
Aggregate remuneration	<u>63,071</u>	<u>59,102</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023**

17 Related party transactions

(Continued)

Trustees donated £192,035 (2022: £113,600) to the charity during the year.

During the prior year, a motor vehicle was sold to Millhouse Nurseries, a company whose sole director is Mr Grayson, a trustee. Millhouse Nurseries also donated a motor vehicle to the charity in the year.

There were no other related party transactions during the year.

No guarantees have been given or received.

18 Company limited by guarantee

Play Away (Eshton Grange) is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

PLAY AWAY (ESHTON GRANGE)

England & Wales - Charity number 1105377

Accounts

Charity registration number 1105377

Company registration number 05098573 (England and Wales)

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms L Moores Mr B Moores Mr S Grayson
Centre Manager	Mr M A Hughes
Charity number	1105377
Company number	05098573
Registered office	Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Independent examiner	BWM Tempest Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers	Virgin Money 73 North Street Keighley West Yorkshire BD21 3SD

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the accounts	8 - 18

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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

The objects of the charity are to provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of those who by reason of their youth, infirmity or disablement, poverty or social and economic circumstances have a need of such facilities in particular through the provision of holidays for such persons and the provision of community recreational facilities for local children and subject thereto for such other charitable purposes as the trustees shall in their absolute discretion determine.

Our Georgian style Grade II listed building (built in 1756) has been extensively refurbished to accommodate groups of up to 35, in 4 Dormitories. The Centre is open all year and stands in 12 acres of land within the Yorkshire Dales National Park. Full details can be found on our website www.playaway-centre.co.uk.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

We were relieved to reopen in May after the covid rules ended. We were able to host around 90 visits. Day visits increased and local community groups and schools held various fun days.

Fire training, pool responder, health and safety training courses were held on site for our staff and we also provided training for some of our user groups. Including camping and outdoor training.

The working weekends continued and were a huge success particularly with the young people from Liverpool who have planted trees, bulbs and shrubs. As well as lots of varied land management work.

There has been an increase in new groups from Liverpool and North Yorkshire.

It has been a very productive year with thousands of young people benefitting from the Play Away facilities once again.

We carried out a lot of scheduled remedial work on site this year, particularly land maintenance and lighting and electrical.

We secured fibre optic broadband onsite through BT. We are now able to offer a good internet service to our users.

Financial review

Income for the year to 31 March 2022 amounted to £212,751 (2021 - £150,198) from which expenses of £262,085 (2021 - £213,193) were expended leaving a deficit for the year of £49,274 (2021 – deficit of £62,995).

The unrestricted fund balance at the end of the year was £536,571 (£585, 845 in 2021) and of this £60,000 was designated funds. The designated fund is to cover staff redundancies and other closure costs in the event of reduced funding. Restricted funds were £130 at the year end.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2022**

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 8 April 2004 and on 5 April 2005 the net assets of the charity "Play Away" (an unincorporated charitable trust) were transferred to the company. The company's registered number is 05098573.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms L Moores
Mr B Moores
Mr S Grayson

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a shortfall on winding up, whilst, or within one year of ceasing to be a member.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and there is a minimum of 3. Trustees must be a member of the Charity.

Small company provisions

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Ms L Moores

Trustee

Dated: 2 September 2022

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2022**

The trustees, who are also the directors of Play Away (Eshton Grange) for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PLAY AWAY (ESHTON GRANGE)**

I report to the trustees on my examination of the financial statements of Play Away (Eshton Grange) (the charity) for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Anita C Mason BA(Hons) BFP FCA

BWM
Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

Dated: 15 September 2022

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Current financial year

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	188,780	130	188,910	149,698
Charitable activities	4	23,841	-	23,841	500
Total income		212,621	130	212,751	150,198
<u>Expenditure on:</u>					
Charitable activities	5	262,025	-	262,025	213,193
Total expenditure		262,025	-	262,025	213,193
Net movement in funds		(49,404)	130	(49,274)	(62,995)
<u>Reconciliation of funds</u>					
Fund balances at 1 April 2021		585,845	-	585,845	648,840
Fund balances at 31 March 2022		536,441	130	536,571	585,845

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022**

Prior financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes			
Income from:				
Donations and legacies	3	149,698	-	149,698
Charitable activities	4	500	-	500
Total income		150,198	-	150,198
Expenditure on:				
Charitable activities	5	211,091	2,102	213,193
Total expenditure		211,091	2,102	213,193
Net movement in funds		(60,893)	(2,102)	(62,995)
Reconciliation of funds				
Fund balances at 1 April 2020		646,738	2,102	648,840
Fund balances at 31 March 2021		585,845	-	585,845

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET**

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		469,929		520,132
Current assets					
Debtors	11	6,035		8,720	
Cash at bank and in hand		75,399		66,888	
		<u>81,434</u>		<u>75,608</u>	
Liabilities					
Creditors: amounts falling due within one year	12	(14,792)		(9,895)	
Net current assets			66,642		65,713
Total net assets			<u>536,571</u>		<u>585,845</u>
The funds of the charity					
Restricted funds	14		130		-
<u>Unrestricted funds</u>					
Designated funds	13	70,000		60,000	
General unrestricted funds		466,441		525,845	
			<u>536,441</u>		<u>585,845</u>
Total charity funds			<u>536,571</u>		<u>585,845</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 2 September 2022

Mr S Grayson
Trustee

Company Registration No. 05098573

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

Charity information

Play Away (Eshton Grange) is a private company limited by guarantee incorporated in England and Wales. The registered office is Tempest, Suite 5.1, 12 Tithebarn Street, Liverpool, L2 2DT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 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.

The Charity has taken advantage of the provisions of the SORP for Charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

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 funds which are to be used in accordance with specific conditions imposed by donors or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

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 is recognised at the time of the donation.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

1.5 Expenditure

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 reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

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.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	- 4% and 20% on a straight line basis
Plant and machinery	- 25% on a reducing balance basis
Fixtures, fittings & equipment	- 25% on a reducing balance basis
Motor vehicles	- 25% on a reducing balance basis

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.

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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

1 Accounting policies

(Continued)

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.

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 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
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.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2022 £	2022 £	2022 £	2021 £
Donations and gifts	186,344	130	186,474	107,520
Grants receivable	2,436	-	2,436	42,178
	<u>188,780</u>	<u>130</u>	<u>188,910</u>	<u>149,698</u>
Grants receivable for core activities				
Craven District Council Covid grant	-	-	-	25,000
HMRC coronavirus job retention scheme grant	2,436	-	2,436	17,178
	<u>2,436</u>	<u>-</u>	<u>2,436</u>	<u>42,178</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Educational, recreation facility holidays £	2022 £	2021 £
Income from charitable activities	23,841	23,841	500
Analysis by fund			
Unrestricted funds	23,841	23,841	
	23,841	23,841	
For the year ended 31 March 2021			
Unrestricted funds	500		500
	500		500

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

5 Charitable activities

	2022	2021
	£	£
Staff costs	121,608	104,783
Premises costs	59,385	30,410
Office costs	1,804	1,280
Training	3,090	-
Motor expenses	532	616
Animal farm	4,751	4,090
Sundry costs	185	579
	<u>191,355</u>	<u>141,758</u>
Share of support costs (see note 6)	62,543	62,701
Share of governance costs (see note 6)	8,127	8,734
	<u>262,025</u>	<u>213,193</u>
Analysis by fund		
Unrestricted funds	<u>262,025</u>	
For the year ended 31 March 2021		
Analysis by fund		
Unrestricted funds		211,091
Restricted funds		2,102
		<u>213,193</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

6 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	8,540	-	8,540	7,655	-	7,655
Depreciation	53,741	-	53,741	55,046	-	55,046
Loss on disposal of fixed assets	262	-	262	-	-	-
Independent examination	-	1,520	1,520	-	1,520	1,520
Accountancy	-	5,455	5,455	-	6,062	6,062
Legal and professional	-	1,152	1,152	-	1,152	1,152
	<u>62,543</u>	<u>8,127</u>	<u>70,670</u>	<u>62,701</u>	<u>8,734</u>	<u>71,435</u>
Analysed between						
Charitable activities	<u>62,543</u>	<u>8,127</u>	<u>70,670</u>	<u>62,701</u>	<u>8,734</u>	<u>71,435</u>

Support and governance costs are recharged to 'Educational, recreation facility holidays' charitable activity.

Governance costs include £5,455 (2021 - £6,062), in respect of accountancy and other fees and Independent Examiner's Fees of £1,520 (2021 - £1,520).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none was reimbursed any travelling expenses during the year (2021: None).

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Management	1	1
Support staff	1	1
Other staff	11	6
	<u>13</u>	<u>8</u>

Employment costs

	2022 £	2021 £
Wages and salaries	126,194	107,955
Social security costs	3,954	4,483
	<u>130,148</u>	<u>112,438</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Freehold land and buildings	Plant and machinery	Fixtures, fittings & equipment	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2021	1,300,656	22,851	58,771	3,500	1,385,778
Additions	-	-	-	13,600	13,600
Disposals	-	-	-	(13,300)	(13,300)
	<u>1,300,656</u>	<u>22,851</u>	<u>58,771</u>	<u>3,800</u>	<u>1,386,078</u>
Depreciation					
At 1 April 2021	787,352	21,978	53,078	3,238	865,646
Depreciation charged in the year	49,604	873	2,314	950	53,741
Eliminated in respect of disposals	-	-	-	(3,238)	(3,238)
	<u>836,956</u>	<u>22,851</u>	<u>55,392</u>	<u>950</u>	<u>916,149</u>
Carrying amount					
At 31 March 2022	<u>463,700</u>	<u>-</u>	<u>3,379</u>	<u>2,850</u>	<u>469,929</u>
At 31 March 2021	<u>513,304</u>	<u>873</u>	<u>5,693</u>	<u>262</u>	<u>520,132</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

10	Financial instruments	2022	2021
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at cost	75,399	66,888
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at cost	8,831	8,957
		<u> </u>	<u> </u>
11	Debtors	2022	2021
		£	£
	Amounts falling due within one year:		
	Other debtors	3,000	3,750
	Prepayments and accrued income	3,035	4,970
		<u> </u>	<u> </u>
		<u>6,035</u>	<u>8,720</u>
12	Creditors: amounts falling due within one year	2022	2021
		£	£
	Other taxation and social security	5,961	938
	Accruals and deferred income	8,831	8,957
		<u> </u>	<u> </u>
		<u>14,792</u>	<u>9,895</u>
13	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:

	Movement in funds				
	Balance at 1 April 2020	Income	Balance at 1 April 2021	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Contingency fund	60,000	-	60,000	10,000	70,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	<u>60,000</u>	<u>-</u>	<u>60,000</u>	<u>10,000</u>	<u>70,000</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The trustees have set aside a contingency fund to cover staff salaries and redundancy costs in the event of reduced income in the future. During the year the trustees set aside a further £10,000 for this fund.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022

14 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:

	Balance at 1 April 2020	Expenditure	Balance at 1 April 2021	Movement in funds Income	Balance at 31 March 2022
	£	£	£	£	£
Cinema room equipment	2,102	(2,102)	-	-	-
Sound equipment/defibrillator	-	-	-	130	130
	<u>2,102</u>	<u>(2,102)</u>	<u>-</u>	<u>130</u>	<u>130</u>

Restricted donations made during the year were for specific equipment/work.

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	469,929	-	469,929	520,132	-	520,132
Current assets/(liabilities)	66,512	130	66,642	65,713	-	65,713
	<u>536,441</u>	<u>130</u>	<u>536,571</u>	<u>585,845</u>	<u>-</u>	<u>585,845</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2022 £	2021 £
Aggregate remuneration	<u>59,102</u>	<u>57,876</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2022**

16 Related party transactions

(Continued)

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

During the year, a motor vehicle was sold to Millhouse Nurseries, a company whose sole director is Mr Grayson, a trustee. Millhouse Nurseries also donated a motor vehicle to the charity in the year.

Trustees donated £113,600 (£50,000 in 2021) to the charity during the year.

There were no other related party transactions during the year.

No guarantees have been given or received.

17 Company limited by guarantee

Play Away (Eshton Grange) is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

PLAY AWAY (ESHTON GRANGE)

England & Wales - Charity number 1105377

Accounts

Charity Registration No. 1105377

Company Registration No. 05098573 (England and Wales)

PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ms L Moores Mr B Moores Mr S Grayson
Centre Manager	Mr M A Hughes
Charity number	1105377
Company number	05098573
Registered office	Castle Chambers 43 Castle Street Liverpool L2 9SH
Independent examiner	Mr Peter Taaffe FCA CTA DChA BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
Bankers	Virgin Money 73 North Street Keighley West Yorkshire BD21 3SD

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE CONTENTS

	Page
Trustees' report	1 - 2
Statement of trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5 - 6
Balance sheet	7
Notes to the accounts	8 - 17

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE TRUSTEES' REPORT (INCLUDING DIRECTORS' 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 note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 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

The objects of the charity are to provide or assist in the provision of facilities for recreation or other leisure time occupation for the benefit of those who by reason of their youth, infirmity or disablement, poverty or social and economic circumstances have a need of such facilities in particular through the provision of holidays for such persons and the provision of community recreational facilities for local children and subject thereto for such other charitable purposes as the trustees shall in their absolute discretion determine.

Our Georgian style Grade II listed building (built in 1756) has been extensively refurbished to accommodate groups of up to 35, in 4 Dormitories. The Centre is open all year and stands in 12 acres of land within the Yorkshire Dales National Park. Full details can be found on our website www.playaway-centre.co.uk.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Play Away closed due to Covid 19 on 20 March 2020. In the period from 20 March 2020 to April 2021, the staff were reduced to minimum and continued with the maintenance, development and caretaking of the centre and its animals. Trustees maintained that funding would still be made available.

The impact since lockdown has been immense and reduced us from entering into our busiest year into no visitors.

There has been partial furloughing of staff, but all staff have now returned in some way.

There have been no employment issues.

The charity holds a designated fund of £60k to ensure staff get paid and bills would be met should there be a hold up or problem with funding.

The primary funder has expressed a desire to continue funding Play Away.

Play Away received a grant of £25k from Craven District Council 'Covid Relief Fund' on 9 June 2020.

We look forward to continuing our provision for some much needed holidays for young people in 2021 and beyond.

Financial review

Income for the year to 31 March 2021 amounted to £150,198 (2020 - £221,849) from which expenses of £213,193 (2020 - £285,212) were expended leaving a deficit for the year of £62,995 (2020 – deficit of £63,363).

The unrestricted fund balance at the end of the year was £585,845 and of this £60,000 was designated funds. The designated fund is to cover staff redundancies and other closure costs in the event of reduced funding. Restricted funds were £nil at the year end.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021**

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to manage exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee. The company was incorporated on 8 April 2004 and on 5 April 2005 the net assets of the charity "Play Away" (an unincorporated charitable trust) were transferred to the company. The company's registered number is 05098573.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

Ms L Moores
Mr B Moores
Mr S Grayson

None of the Trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute an amount not exceeding £1 in the event of a shortfall on winding up, whilst, or within one year of ceasing to be a member.

The Board of Trustees is responsible for the overall governance of the Charity. Trustees are either elected or co-opted and there is a minimum of 3. Trustees must be a member of the Charity.

Small company provisions

The report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

Ms L Moores

Trustee

Dated: 21 August 2021

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2021**

The trustees, who are also the directors of Play Away (Eshton Grange) for the purpose of company law, 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).

Company Law 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, including the income and expenditure, of the charitable company 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 UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF PLAY AWAY (ESHTON GRANGE)**

I report to the trustees on my examination of the financial statements of Play Away (Eshton Grange) (the charity) for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Mr Peter Taaffe FCA CTA DChA
BWM
Chartered Accountants
Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated: 6 September 2021

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	149,698	-	149,698	189,609
Charitable activities	4	500	-	500	32,240
Total income		150,198	-	150,198	221,849
<u>Expenditure on:</u>					
Charitable activities	5	211,091	2,102	213,193	285,212
Total expenditure		211,091	2,102	213,193	285,212
Net movement in funds		(60,893)	(2,102)	(62,995)	(63,363)
Reconciliation of funds					
Fund balances at 1 April 2020		646,738	2,102	648,840	712,203
Fund balances at 31 March 2021		585,845	-	585,845	648,840

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	182,519	7,090	189,609
Charitable activities	4	32,240	-	32,240
Total income		214,759	7,090	221,849
<u>Expenditure on:</u>				
Charitable activities	5	280,049	5,163	285,212
Total expenditure		280,049	5,163	285,212
Net movement in funds		(65,290)	1,927	(63,363)
Reconciliation of funds				
Fund balances at 1 April 2019		712,028	175	712,203
Fund balances at 31 March 2020		646,738	2,102	648,840

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

All income and expenditure derive from continuing activities.

The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET
AS AT 31 MARCH 2021**

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	9		520,132		575,178
Current assets					
Debtors	11	8,720		11,412	
Cash at bank and in hand		66,888		72,449	
		<u>75,608</u>		<u>83,861</u>	
Liabilities					
Creditors: amounts falling due within one year	12	(9,895)		(10,199)	
Net current assets			65,713		73,662
Total net assets			<u>585,845</u>		<u>648,840</u>
The funds of the charity					
Restricted funds	14		-		2,102
<u>Unrestricted funds</u>					
Designated funds	13	60,000		60,000	
General unrestricted funds		<u>525,845</u>		<u>586,738</u>	
			585,845		646,738
Total charity funds			<u>585,845</u>		<u>648,840</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 21 August 2021

Mr S Grayson
Trustee

Company Registration No. 05098573

PLAY AWAY (ESHTON GRANGE) COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Play Away (Eshton Grange) is a private company limited by guarantee incorporated in England and Wales. The registered office is Castle Chambers, 43 Castle Street, Liverpool, L2 9SH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The charity holds a designated fund of £60k to ensure staff can be paid and bills met should there be a hold up or problem with funding. The primary funder has expressed a desire to continue funding Play Away. Play Away received a grant of £25k from Craven District Council 'Covid Relief Fund' on 9 June 2020.

Despite the uncertainty caused by Covid 19, the trustees believe that, given the measures put in place and the availability of cash reserves that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements

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 funds which are to be used in accordance with specific conditions imposed by donors or which have been raised by the charity for particular purposes. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Income

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 is recognised at the time of the donation.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.

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.

All assets costing more than £1,000 are capitalised at cost.

Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Freehold land and buildings	- 4% and 20% on a straight line basis
Plant and machinery	- 25% on a reducing balance basis
Fixtures, fittings & equipment	- 25% on a reducing balance basis
Motor vehicles	- 25% on a reducing balance basis

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.

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.

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.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

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.

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 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

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 AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Donations and gifts	107,520	182,519	7,090	189,609
Grants receivable	42,178	-	-	-
	<u>149,698</u>	<u>182,519</u>	<u>7,090</u>	<u>189,609</u>
Grants receivable for core activities				
Craven District Council Covid grant	25,000	-	-	-
HMRC coronavirus job retention scheme grant	17,178	-	-	-
	<u>42,178</u>	<u>-</u>	<u>-</u>	<u>-</u>

4 Charitable activities

	Educational, recreation facility holidays	2021	2020
	£	£	£
Income from charitable activities	500	500	32,240
	<u>500</u>	<u>500</u>	
Analysis by fund			
Unrestricted funds	500	500	
	<u>500</u>	<u>500</u>	
For the year ended 31 March 2020			
Unrestricted funds	32,240		32,240
	<u>32,240</u>		<u>32,240</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

5 Charitable activities

	2021	2020
	£	£
Staff costs	104,783	134,542
Premises costs	30,410	60,050
Office costs	1,280	2,720
Motor expenses	616	2,421
Animal farm	4,090	5,977
Sundry costs	579	1,831
	<u>141,758</u>	<u>207,541</u>
Share of support costs (see note 6)	62,701	69,965
Share of governance costs (see note 6)	8,734	7,706
	<u>213,193</u>	<u>285,212</u>
Analysis by fund		
Unrestricted funds	211,091	
Restricted funds	2,102	
	<u>213,193</u>	
For the year ended 31 March 2020		
Analysis by fund		
Unrestricted funds		280,049
Restricted funds		5,163
		<u>285,212</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

6 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	7,655	-	7,655	7,207	-	7,207
Depreciation	55,046	-	55,046	62,758	-	62,758
Independent examination	-	1,520	1,520	-	1,520	1,520
Accountancy	-	6,062	6,062	-	5,034	5,034
Legal and professional	-	1,152	1,152	-	1,152	1,152
	<u>62,701</u>	<u>8,734</u>	<u>71,435</u>	<u>69,965</u>	<u>7,706</u>	<u>77,671</u>
Analysed between						
Charitable activities	<u>62,701</u>	<u>8,734</u>	<u>71,435</u>	<u>69,965</u>	<u>7,706</u>	<u>77,671</u>

Support and governance costs are recharged to 'Education, recreation, facility, holidays' charitable activity.

Governance costs include £6,062 (2020 - £5,034), in respect of accountancy and other fees and Independent Examiner's Fees of £1,520 (2020 - £1,520).

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, and none was reimbursed any travelling expenses during the year (2020: None).

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Management	1	1
Support staff	1	1
Other staff	6	14
	<u>8</u>	<u>16</u>

Employment costs

	2021 £	2020 £
Wages and salaries	107,955	135,215
Social security costs	4,483	6,534
	<u>112,438</u>	<u>141,749</u>

There were no employees whose annual remuneration was £60,000 or more.

9 Tangible fixed assets

	Freehold land and buildings £	Plant and machinery £	Fixtures, Motor vehicles fittings & equipment £	£	Total £
Cost					
At 1 April 2020	1,300,656	22,851	58,771	3,500	1,385,778
At 31 March 2021	<u>1,300,656</u>	<u>22,851</u>	<u>58,771</u>	<u>3,500</u>	<u>1,385,778</u>
Depreciation					
At 1 April 2020	734,582	21,687	51,181	3,150	810,600
Depreciation charged in the year	<u>52,770</u>	<u>291</u>	<u>1,897</u>	<u>88</u>	<u>55,046</u>
At 31 March 2021	<u>787,352</u>	<u>21,978</u>	<u>53,078</u>	<u>3,238</u>	<u>865,646</u>
Carrying amount					
At 31 March 2021	<u>513,304</u>	<u>873</u>	<u>5,693</u>	<u>262</u>	<u>520,132</u>
At 31 March 2020	<u>566,074</u>	<u>1,164</u>	<u>7,590</u>	<u>350</u>	<u>575,178</u>

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

10 Financial instruments	2021	2020
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	66,888	72,449
	<u> </u>	<u> </u>
Carrying amount of financial liabilities		
Measured at cost	8,957	7,673
	<u> </u>	<u> </u>
11 Debtors	2021	2020
	£	£
Amounts falling due within one year:		
Other debtors	3,750	6,250
Prepayments and accrued income	4,970	5,162
	<u> </u>	<u> </u>
	8,720	11,412
	<u> </u>	<u> </u>
12 Creditors: amounts falling due within one year	2021	2020
	£	£
Other taxation and social security	938	2,526
Accruals and deferred income	8,957	7,673
	<u> </u>	<u> </u>
	9,895	10,199
	<u> </u>	<u> </u>

13 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:

	Movement in funds		Movement in funds		
	Balance at 1 April 2019	Income	Balance at 1 April 2020	Income	Balance at 31 March 2021
	£	£	£	£	£
Contingency fund	60,000	-	60,000	-	60,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	60,000	-	60,000	-	60,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The trustees have set aside a contingency fund to cover staff salaries and redundancy costs in the event of reduced income in the future.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

14 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:

	Balance at 1 April 2019	Movement in funds			Balance at 1 April 2020	Expenditure	Balance at 31 March 2021
	£	Income	Expenditure	£			£
Wildlife & Nature Project	-	3,300	(3,300)	-	-	-	-
Cinema room equipment	-	3,110	(1,008)	2,102	(2,102)	-	-
Other	175	680	(855)	-	-	-	-
	<u>175</u>	<u>7,090</u>	<u>(5,163)</u>	<u>2,102</u>	<u>(2,102)</u>	<u>-</u>	<u>-</u>

Wildlife and Nature Funds were received for tree planting around the boundary.

Other donations made during the year were for specific equipment/work.

**PLAY AWAY (ESHTON GRANGE)
COMPANY LIMITED BY GUARANTEE**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

15 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	520,132	-	520,132	575,178	-	575,178
Current assets/ (liabilities)	65,713	-	65,713	71,560	2,102	73,662
	<u>585,845</u>	<u>-</u>	<u>585,845</u>	<u>646,738</u>	<u>2,102</u>	<u>648,840</u>

16 Related party transactions

Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2021 £	2020 £
Aggregate remuneration	<u>57,876</u>	<u>57,697</u>

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

Trustees donated £50,000 to the charity during the year.

There were no other related party transactions during the year.

No guarantees have been given or received.

17 Company limited by guarantee

Play Away (Eshton Grange) is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.