

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**

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

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

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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](http://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**

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**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**

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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)**

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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**

		<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
	<b>Notes</b>				
<b><u>Income from:</u></b>					
Donations and legacies	<b>3</b>	188,780	130	188,910	149,698
Charitable activities	<b>4</b>	23,841	-	23,841	500
<b>Total income</b>		212,621	130	212,751	150,198
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>5</b>	262,025	-	262,025	213,193
<b>Total expenditure</b>		262,025	-	262,025	213,193
<b>Net movement in funds</b>		(49,404)	130	(49,274)	(62,995)
<b><u>Reconciliation of funds</u></b>					
Fund balances at 1 April 2021		585,845	-	585,845	648,840
<b>Fund balances at 31 March 2022</b>		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			
<b>Income from:</b>				
Donations and legacies	3	149,698	-	149,698
Charitable activities	4	500	-	500
<b>Total income</b>		150,198	-	150,198
<b>Expenditure on:</b>				
Charitable activities	5	211,091	2,102	213,193
<b>Total expenditure</b>		211,091	2,102	213,193
<b>Net movement in funds</b>		(60,893)	(2,102)	(62,995)
<b>Reconciliation of funds</b>				
Fund balances at 1 April 2020		646,738	2,102	648,840
<b>Fund balances at 31 March 2021</b>		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 £	£
<b>Fixed assets</b>					
Tangible assets	9		469,929		520,132
<b>Current assets</b>					
Debtors	11	6,035		8,720	
Cash at bank and in hand		75,399		66,888	
		<u>81,434</u>		<u>75,608</u>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	12	<u>(14,792)</u>		<u>(9,895)</u>	
Net current assets			66,642		65,713
<b>Total net assets</b>			<u>536,571</u>		<u>585,845</u>
<b>The funds of the charity</b>					
Restricted funds	14		130		-
<u>Unrestricted funds</u>					
Designated funds	13	70,000		60,000	
General unrestricted funds		<u>466,441</u>		<u>525,845</u>	
			<u>536,441</u>		<u>585,845</u>
<b>Total charity funds</b>			<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**

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**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**

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**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**

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**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>
<b>Grants receivable for core activities</b>				
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	
<b>For the year ended 31 March 2021</b>			
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**

	<b>2022</b> <b>£</b>	<b>2021</b> <b>£</b>
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>
<b>Analysis by fund</b>		
Unrestricted funds	<u>262,025</u>	
<b>For the year ended 31 March 2021</b>		
<b>Analysis by fund</b>		
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**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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:

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

**Employment costs**

	<b>2022 £</b>	<b>2021 £</b>
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**

	<b>Freehold land and buildings</b>	<b>Plant and machinery</b>	<b>Fixtures, fittings &amp; equipment</b>	<b>Motor vehicles</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
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>
<b>Depreciation</b>					
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>
<b>Carrying amount</b>					
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**

<b>10 Financial instruments</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	75,399	66,888
	<u>          </u>	<u>          </u>
<b>Carrying amount of financial liabilities</b>		
Measured at cost	8,831	8,957
	<u>          </u>	<u>          </u>
<b>11 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
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>
	<u>          </u>	<u>          </u>
<b>12 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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>
	<u>          </u>	<u>          </u>
<b>13 Designated funds</b>		

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:

	<b>Movement in funds</b>				
	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Balance at 1 April 2021</b>	<b>Transfers</b>	<b>Balance at 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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)  
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**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**

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**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.