

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>

**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	2022
	Number	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				Balance at 1 April 2022	Movement in funds				Balance at 31 March 2023
	Balance at 1 April 2021	Income	Expenditure	Transfers		Income	Expenditure	Transfers		
	£	£	£	£		£	£	£	£	
Sound equipment/defibrillator	-	130	-	-	130	100	(100)	-	130	
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>130</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.