

Charity registration number 1110172

Company registration number 05366564 (England and Wales)

ST. ANDREWS PLAY ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

ST. ANDREWS PLAY ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Anthony Cusack Daniel Ashman Oliver Speller
Secretary	Stephen Ashley
Charity number	1110172
Company number	05366564
Principal address	Playbuilding (Thirlmere Gardens) 111 Walnut Street Leicester LE2 7LA
Registered office	Playbuilding (Thirlmere Gardens) 111 Walnut Street Leicester LE2 7LA
Independent examiner	Thomas Mayfield BA ACA Mayfield & Co (Accountants) Ltd 2 Merus Court Meridian Business Park Leicester LE19 1RJ
Bankers	Unity Trust Bank Plc Nine Brindley Place Birmingham B1 2HB

ST. ANDREWS PLAY ASSOCIATION

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ST. ANDREWS PLAY ASSOCIATION

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 governing document, 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)

Objectives and activities

Objects of the charity, principal activities and organisation of our work.

The charity is constituted as a company limited by guarantee, and is therefore governed by a memorandum and articles of association.

The charity's object and its principal activity is that of providing facilities for recreation for children resident in the St. Andrews and surrounding areas of the city of Leicester.

The charity is organised so that the trustees meet regularly to manage its affairs. There is a part time administrator, who manages the day to day administration of the charity. The remaining staff are employed at the Play Building.

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

Achievements and performance

The Project has enjoyed a very successful year in terms of attendance and use by Children and Young People in the Greater St Andrews area, which continues to reflect the diverse nature of the locality. This is all achieved without the need to advertise or promote the service, outside providing information pertaining to opening hours. Indicating that, Parents and Carers are recommending the Service to others.

The Projects Partnership work was expanded throughout the year, to include with Leicester Tigers Foundation in delivering a Sports Leadership course for young people, deemed at risk of offending by the Police. The Tigers were assisted in delivery by an existing partner organisation in Leicester Riders and Leicester City Football Club. Our continued involvement with the Riders Foundation ended with us becoming their Inclusive Project of the year. Links were maintained with Neighbourhood Policing Unit and further developed with specific Local Schools. We were able to continue to provide fruit on a daily basis for the users and in conjunction with Fare Share directing surplus bread towards the Playgrounds, expand the scheme to include the daily provision of toast and sandwiches. Whilst a relative simple premise, it does go a long way to improving both behaviour and fulfilment amongst the attendees whilst they are engaged with us. Similarly are involvement with various Cycling initiatives and commitment to providing bikes for our users, offers younger users the opportunity to learn to ride and older users rudimentary cycle maintenance.

Funding from Feeding Britain and the Central England Coop meant that we could provide food and activities during the Summer Playscheme, without having to take part in the means tested HAF scheme, meaning all the users could take part on an equal footing.

ST. ANDREWS PLAY ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

The Projects involvement with the Food Provision has meant we've been invited to take part in further partnerships around issues affecting Public Health and wider food provision across the City. The mutual benefit of this kind of work is that we are better able to signpost the families of our users appropriate agencies and organisations as necessary.

The Food Pantry has been up and running since August and serves both those in weekly need and others who's circumstances dictate a more intermittent use. Additional Funding from the Governments Household Support Grant, administered locally by Reaching People has meant we've been able to further supplement the offer and reach a greater number of recipients.

Interaction with those in need has inevitably led to more effective signposting to other services and help that individuals and families may need.

The Trustees are satisfied that the Project continues to meet the needs of the local community, in terms of providing access to Play in a busy, ever changing, inner city environment.

Public Benefit

The Charity believes it has provided a public benefit during the year through areas outlined below and can confirm it is a social inclusion project. The Play Association aims to ensure that all play provision meets the appropriate levels of social, physical, intellectual, creative, cultural and emotional needs of all children and young people. The Play Association aims to promote integrated play opportunities.

Financial review

The statement of financial activities shows a total income of £103,137 and expenditure of £114,945.

This provides a deficit of £11,808, added to the brought forward reserves of £49,794 and the charity carries forward reserves of £37,986. The reserves carried forward show £37,986 of unrestricted funds and a carried forward balance of £nil of restricted funds.

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 of normal expenditure. The trustees estimate normal ongoing annual costs to be between £90,000 and £100,000 per year.

The charity had closing reserves of £37,986 as at the 31 March 2023 down from £49,794. Therefore, the trustees believe the charity is just above a position of comfort to deal with any financing problems. Of these closing reserves there is £nil of restricted funds held.

The trustees estimate that reserves at a level of approximately £30,000 would ensure that, in the event of a significant drop in funding, they would be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. It is desirable for the charity to maintain this level of reserves however due to the nature of the funding and economic circumstances the charity has not been able to maintain this level of reserves throughout the year.

Overall the trustees are content with the level of reserves at the year-end and wished they had greater assets at its disposal. However, because of the nature of funding it has made it impossible to build up the level of reserves that the charity would consider to be sufficient.

The present level of funding is adequate to support the continuation of the Play Project for the short term. However, the trustees would like to build up reserves as a protection against any potential future reductions in funding.

ST. ANDREWS PLAY ASSOCIATION

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Restricted Funds

The charity received income of £94,689 from our principal funders Leicester City Council to run playground activities throughout the year, and Summer Playscheme. This has been classified as a restricted fund. Expenditure of £99,810 was made in the year. Therefore a deficit of £5,121 was reported on these activities. This leaves a deficit balance of £5,121 carried forward.

As the grant aided income from Leicester City Council is no longer sufficient to meet costs we have had to utilise our fundraising resources to help meet costs. We transferred £5,121 from General Unrestricted Funds to Restricted Funds in order to bring the Leicester City Council carried forward balance to £nil.

Unrestricted Funds

During the year the charity reported a deficit on its general unrestricted funds of £6,687 added to the brought forward reserves of £49,794. Of these funds, £5,121 was transferred out of unrestricted funds to restricted funds in order to meet the Leicester City Council costs. This means we carry forward £37,986 to be spent in future years.

Risk Assessment

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

Plans for Future Periods

We refer to our comments in Achievements and Performance in that we continue in an increasingly uncertain financial environment as a consequence of Central Government cuts. The Trustees continue to develop plans to maintain the prosperity of the Charity.

The trustees will work singularly and with other agencies, to maintain the current level of funding from the City Council and to attract additional funding, whilst keeping the service at its current level for the benefit of its current and future users.

We look forward to further developing and expanding the use of the Food Pantry, which allows Parents and Carers of registered users being able to access basic food and provisions at reduced cost. The long term aim is to make this a sustainably funded model and keep it in place for the user group, for as long as economic conditions necessitate.

Structure, governance and management

The charity is a company limited by guarantee.

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

Anthony Cusack

Daniel Ashman

Oliver Speller

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees report was approved by the Board of Trustees.

Anthony Cusack

Trustee

Dated: 27 October 2023

ST. ANDREWS PLAY ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST. ANDREWS PLAY ASSOCIATION

I report to the trustees on my examination of the financial statements of St. Andrews Play Association (the charity) for the year ended 31 March 2023.

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.

Thomas Mayfield BA ACA

Mayfield & Co (Accountants) Ltd
2 Merus Court
Meridian Business Park
Leicester
LE19 1RJ

Dated: 27 October 2023

ST. ANDREWS PLAY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Notes							
Income from:							
Donations and legacies	3	5,450	94,689	100,139	25,548	88,689	114,237
Raising funds	4	2,924	-	2,924	1,059	-	1,059
Investments	5	74	-	74	13	-	13
Total income		8,448	94,689	103,137	26,620	88,689	115,309
Expenditure on:							
Charitable activities	6	15,135	99,810	114,945	18,281	88,848	107,129
Net (outgoing)/incoming resources before transfers		(6,687)	(5,121)	(11,808)	8,339	(159)	8,180
Gross transfers between funds		(5,121)	5,121	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(11,808)	-	(11,808)	8,339	(159)	8,180
Fund balances at 1 April 2022		49,794	-	49,794	41,455	159	41,614
Fund balances at 31 March 2023		37,986	-	37,986	49,794	-	49,794

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

All income and expenditure derive from continuing activities.

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

ST. ANDREWS PLAY ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	11	1,875		1,677	
Cash at bank and in hand		64,322		76,226	
		<u>66,197</u>		<u>77,903</u>	
Creditors: amounts falling due within one year	12	(28,211)		(28,109)	
Net current assets			37,986		49,794
Income funds					
Unrestricted funds			37,986		49,794
			<u>37,986</u>		<u>49,794</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 directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 27 October 2023

Oliver Speller
Trustee

Company registration number 05366564

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

St. Andrews Play Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Playbuilding (Thirlmere Gardens), 111 Walnut Street, Leicester, LE2 7LA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], 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 charity has taken advantage of the provisions in the SORP for charities 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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

1.3 Charitable funds

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

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

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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 or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST. ANDREWS PLAY ASSOCIATION

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.

1.6 Cash and cash equivalents

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

1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measures at their settlement value with the exception of bank loans, which are subsequently measured at amortised cost using the effective interest method.

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.

1.8 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.

ST. ANDREWS PLAY ASSOCIATION

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.

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	500	-	500	25	-	25
Donations and legacies	4,950	94,689	99,639	25,523	88,689	114,212
	<u>5,450</u>	<u>94,689</u>	<u>100,139</u>	<u>25,548</u>	<u>88,689</u>	<u>114,237</u>
Donations and gifts						
Local Giving	500	-	500	-	-	-
Other donations	-	-	-	25	-	25
	<u>500</u>	<u>-</u>	<u>500</u>	<u>25</u>	<u>-</u>	<u>25</u>

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Grants receivable for core activities

Leicester City Council Main Grant	-	88,689	88,689	-	88,689	88,689
Leicester City Council Other Grants	-	-	-	10,000	-	10,000
Leicester City Covid Grants	-	-	-	11,192	-	11,192
Job Retention Scheme Grant	-	-	-	1,051	-	1,051
Reaching People	-	4,000	4,000	-	-	-
Feeding Britain	3,350	2,000	5,350	2,500	-	2,500
Other	1,600	-	1,600	780	-	780
	<u>4,950</u>	<u>94,689</u>	<u>99,639</u>	<u>25,523</u>	<u>88,689</u>	<u>114,212</u>

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Ball court receipts	160	356
General fundraising	2,764	703
	<hr/>	<hr/>
Raising funds	2,924	1,059
	<hr/>	<hr/>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	74	13
	<hr/>	<hr/>

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Staff costs	-	68,923	68,923	1,051	61,397	62,448
Water rates and charges	-	295	295	-	612	612
Light and heat	-	2,088	2,088	-	1,658	1,658
Telephone	-	493	493	-	467	467
Repairs and maintenance	-	1,315	1,315	9,221	3,886	13,107
Cleaning materials and waste	-	434	434	-	213	213
Insurance	-	1,651	1,651	-	1,531	1,531
Materials, refreshments, consumables and equipment	10,664	6,039	16,703	5,630	-	5,630
Training	-	244	244	-	160	160
Trips	3,971	-	3,971	2,379	62	2,441
Postage, stationary and photocopying	-	443	443	-	618	618
Publicity and subscriptions	-	200	200	-	223	223
Volunteer expenses	-	-	-	-	75	75
Sundry costs	500	-	500	-	-	-
	<u>15,135</u>	<u>82,125</u>	<u>97,260</u>	<u>18,281</u>	<u>70,902</u>	<u>89,183</u>
Share of governance costs (see note 7)	-	17,685	17,685	-	17,946	17,946
	<u>15,135</u>	<u>99,810</u>	<u>114,945</u>	<u>18,281</u>	<u>88,848</u>	<u>107,129</u>
Analysis by fund						
Unrestricted funds	15,135	-	15,135	18,281	-	18,281
Restricted funds	-	99,810	99,810	-	88,848	88,848
	<u>15,135</u>	<u>99,810</u>	<u>114,945</u>	<u>18,281</u>	<u>88,848</u>	<u>107,129</u>

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	2022
	£	£	£	£
Staff costs	-	13,853	13,853	14,397
Audit fees	-	2,460	2,460	2,100
Miscellaneous expenses	-	17	17	43
Book-keeping fees	-	1,355	1,355	1,406
	<u>-</u>	<u>17,685</u>	<u>17,685</u>	<u>17,946</u>
Analysed between				
Charitable activities	-	17,685	17,685	17,946
	<u>-</u>	<u>17,685</u>	<u>17,685</u>	<u>17,946</u>

Governance costs includes payments to the independent examiners of £2,160 (2022- £2,160) for examination fees.

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year and none of them were reimbursed for travelling expenses (2022- £nil).

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Playground facilities	4	4
Management and administration	1	1
Total	<u>5</u>	<u>5</u>

Employment costs

	2023 £	2022 £
Wages and salaries	81,999	76,054
Social security costs	777	791
	<u>82,776</u>	<u>76,845</u>

No employee is allocated entirely to management: an assessment of part of each employee's involvement in management has been used as the basis for determining the above apportionment of costs for governance costs.

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

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Prepayments and accrued income	1,875	1,677
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other creditors	26,181	26,079
Accruals and deferred income	2,030	2,030
	<u> </u>	<u> </u>
	<u>28,211</u>	<u>28,109</u>

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Unrestricted funds

Movements in Unrestricted funds were as follows:

	Balance at 1 April 2021	Movement in funds			Balance at 1 April 2022	Movement in funds			Balance at 31 March 2023
	£	Income £	Expenditure £	Transfers £	£	Income £	Expenditure £	Transfers £	£
Fundraising	14,504	1,072	-	1,859	17,435	2,998	(479)	-	19,954
Donations	1,834	25	-	(1,859)	-	-	-	-	-
General unrestricted	24,987	25,523	(18,151)	-	29,859	2,100	(9,156)	(5,121)	17,682
Reaching People	130	-	(130)	-	-	-	-	-	-
Feeding Britain	-	-	-	-	2,500	3,350	(5,500)	-	350
	<u>41,455</u>	<u>26,620</u>	<u>(18,281)</u>	<u>-</u>	<u>49,794</u>	<u>8,448</u>	<u>(15,135)</u>	<u>(5,121)</u>	<u>37,986</u>

ST. ANDREWS PLAY ASSOCIATION

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	Income	Expenditure	Balance at	Income	Expenditure	Transfers
	1 April 2021			1 April 2022			31 March 2023
	£	£	£	£	£	£	£
Leicester City Council Main Grant	159	88,689	(88,848)	-	88,689	(93,810)	5,121
Reaching People	-	-	-	-	4,000	(4,000)	-
Feeding Britain - Food Pantry	-	-	-	-	2,000	(2,000)	-
	<u>159</u>	<u>88,689</u>	<u>(88,848)</u>	<u>-</u>	<u>94,689</u>	<u>(99,810)</u>	<u>5,121</u>
	<u><u>159</u></u>	<u><u>88,689</u></u>	<u><u>(88,848)</u></u>	<u><u>-</u></u>	<u><u>94,689</u></u>	<u><u>(99,810)</u></u>	<u><u>5,121</u></u>

ST. ANDREWS PLAY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 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:						
Current assets/(liabilities)	37,986	-	37,986	49,794	-	49,794
	<u>37,986</u>	<u>-</u>	<u>37,986</u>	<u>49,794</u>	<u>-</u>	<u>49,794</u>

16 Related party transactions

Remuneration of key management personnel

	2023 £	2022 £
Aggregate costs	<u>27,707</u>	<u>28,794</u>