

Company number: 4191336

Charity Number: 1110615



# Marble Hill Playcentres

Trustees' report and financial statements

For the year ended 31 March 2023

## Marble Hill Playcentres

### Reference and administration information

**Company number** 4191336

**Charity number** 1110615

**Registered office and operational address** Marble Hill Park, Richmond Road, Twickenham, Middlesex, TW1 2NL

#### Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Katharine Heywood	Chair	
Stephen Cooper	Treasurer	
Fiona Cullen		(appointed 19/10/2023)
Charles Hamilton		(resigned 30/06/2022)
Barkan Hasan		(appointed 19/10/2023)
Robert Ivens		
Caroline Powell		
Siobhain Schofield		
Phiona Torregiani		(resigned 21/03/2023)
Gozde Gozeten Turney		(resigned 21/03/2023)
Reine Wong		

There were no trustees who held title to property belonging to the charity during the reporting period or at the date of approval.

#### Key management personnel

The trustees constitute the key management personnel.

#### Bankers

Barclays Bank PLC, 210 High St, Hounslow TW3 1DL

#### Independent examiner

Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

# Marble Hill Playcentres

## Trustees' annual report for the year ended 31 March 2023

The trustees present their report and the unaudited financial statements for the year ended 31 March 2023. Included within the trustees' report is the directors' report as required by company law.

The reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

### **1. STRUCTURE, MANAGEMENT AND GOVERNANCE**

#### **Nature of entity and governing document**

Marble Hill Playcentres ("MHP") is a charitable company which seeks to operate for the Public Benefit. It is limited by guarantee, incorporated 30 March 2001 and registered as a charity on 27 July 2005. The company was established under a Memorandum which established the objects and powers of the company and is governed under its Articles of Association. In the event of the company being unable to meet its liabilities, members are required to contribute an amount not exceeding £1.00.

Each year MHP holds an Annual General Meeting where members elect the Council of Management. Members of the Council of Management (generally known as the Management Committee) are also referred to as directors for the purposes of company law and as trustees for the purposes of charity law. There must be at least three members of the Management Committee.

The time and place of the Annual General Meeting are decided by the Management Committee.

#### **Organisational Structure**

The Management Committee may elect a chairperson of its meetings and determine the period for which he or she is to hold office. The Management Committee may delegate any of its powers to Committees consisting of such majority of members of its body as they think fit. The Management Committee may meet and adjourn as it thinks proper. The quorum necessary for the transaction of the business of the Management Committee may be fixed by the Committee itself, and unless so fixed, shall be three or one-third of the number of the members for the time being whichever shall be the greater number.

The trustees form the management committee and are responsible for the charity's strategic planning and decision making, setting budgets and monitoring and controlling its financial performance.

The trustees are involved as necessary in the management of the charity's activities, but operational day-to-day management is delegated to Brilliant Play CIC under a services contract, under the direction of a qualified Playcentre Manager, who is responsible for contracting and supervision of playworkers at the site. The chair meets on a weekly basis with the Playcentre Manager, to review and plan operations.

#### **Recruitment and appointment of trustees**

MHP recruits trustees through the local community, and via voluntary sector networks. The Management Committee conducts an open, inclusive and efficient recruitment and selection process and ensures that all new and potential trustees are aware of the purpose of the charity, the role of trustees and their responsibilities under charity law. Amongst our current trustees, we have expertise in finance, law, fundraising, safeguarding, marketing and architecture. We have recently recruited additional trustees with specialisms in young people and play, and in property management, to reflect our plans for development of new services, and to improve the buildings on site.

# Marble Hill Playcentres

## Trustees' annual report for the year ended 31 March 2023

### **Risk management**

Actions to address both short and longer-term organisational risks, such as reduction or withdrawal of funding, and loss of key personnel, are reviewed as part of our monthly Board meetings, as well as risks and issues arising from any current projects. Safeguarding is a standing agenda item at Board meetings, preceded by a monthly meeting between the operational manager and the safeguarding trustee.

All playworkers are trained to assess and manage health and safety risks as part of their daily duties and follow established policies and procedures for matters such as lone working, allergies, and uncollected children. A safety inspection of the premises is carried out and recorded daily before children arrive, and actions taken to remove any potential hazards such as broken toys. Specific weekly structural checks and tests are also undertaken on the wooden play structures, and remediations arranged as needed. Risk assessment forms are updated whenever there is a change to equipment or resources, or to services or visitor types.

### **Membership of other organisations**

MHP is an associate member of London Play.

### **Related parties and transactions**

Information concerning related party transactions can be found in note 9 to the accounts.

## **2. OBJECTS, AIMS AND ACTIVITIES**

Since 1974, our Adventure Playground (for 5-15 year olds) and One O'clock Club (for 0-5 year olds and their adults) has been providing adventurous outdoor play to the children of Twickenham and surrounding areas. The right to play, regardless of background, ability or circumstances is at the heart of what we do.

Our main aims are:

- To bring together children of different backgrounds, abilities and circumstances in an inclusive space in which children can behave authentically without fear of exclusion, to respond to diverse children and families' needs, and to reflect the breadth of our community in staff and trustees.
- To provide a stimulating and safe outside environment for children and young people to play in our Adventure Playground, including towering rope swings, zip wires, tyres, planks and nets, offering supervised freedom to test their limits, problem-solve, and find out what they really enjoy.
- To enable local families with young children to reduce isolation and promote physical learning in our One O'Clock Club gardens with mud kitchen, willow domes, sand pit, large wooden pirate boat and playhouse, motivating them to explore, experiment and socialise.
- To enable children and young people to develop both physically and emotionally as they play, facilitated by trained and dedicated playworkers.

### **How our activities deliver public benefit**

The charity provides exciting, adventurous and creative play opportunities to children under supervision of trained playworkers, in a unique and stimulating outdoor environment that improves physical and mental health, promotes the development of physical and social skills in children, and fosters the growth of friendships and support between families in the local community.

# Marble Hill Playcentres

## Trustees' annual report for the year ended 31 March 2023

### The charity's main activities

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

Marble Hill Playcentres operates a fully supervised adventure playground for children aged 5-15 years and a family drop-in centre ("One O'Clock Club") for children aged 0-5 and their adults.

We maintain a range of unique wooden swings and play structures on the site, together with "loose parts" that enable children to shape their environment. MHP is the only Adventure Playground and One O'Clock Club within the borough of Richmond upon Thames.

We offer free access to low-income families, and provide FUEL sessions to children entitled to free school meals during the holidays.

Our SENSational Saturdays club provides children with additional needs extra support to explore the Adventure Playground, while their families enjoy some much-needed respite.

### 3. ACHIEVEMENT AND PERFORMANCE

Spring of 2022 saw the fruition of two major site projects to enhance the value of the Playcentres to children and families who visit.

Chief amongst these was conversion of a storage building into a beautiful kitchen and kiosk for the benefit of our youngest visitors and their families in the One O'Clock Club, and two much-needed toilets, including one that is fully accessible. This was completed in April, just in time for the busiest part of the year, and has made a tremendous impact both on our operations and on the experience of our families visiting the One O'Clock Club. We are hugely grateful to the Richmond Community Fund for supporting this project.

Meanwhile in the adventure playground for our older children, a lengthy process of consultation and procurement finally resulted in the opening of a brand new American-style circular dual swing. The swing encourages children to play together and interact, and blends beautifully with the adjacent trees along the path. We are very grateful to Richmond Parish Lands (RPLC) for enabling this novel and exciting addition to our play offer.

With these enhancements, we undertook a programme of awareness-raising to re-establish links with local families following the previous years of Covid closure and restrictions. A social media campaign, an old-fashioned poster blitz along local bus routes, and a stall at the local St Margaret's Fair brought many new families to the Playcentres who were unaware of its existence. A free summer celebration on a hot day in July brought over 400 visitors, including local councillors and our MP, who enjoyed a ride on our new swing!

Our Halloween Party in October was another opportunity to showcase our unique play environment, albeit transformed into a spooky play trail culminating in a meeting with our coven of witches! This sell-out event was enhanced by news of our win in the London Adventure Playground of the Year awards.

In December we launched a new monthly newsletter to keep our users informed of seasonal session times, pricing offers, links to other activities and services, and our fundraising aims. This is sent out to nearly 4,000 local families, and sees high engagement of up to 58%.

During 2022 we registered for Gift Aid and started public fundraising for the first time, which will stand us in a good position to capitalise on the Playcentres' 50<sup>th</sup> anniversary in the coming year.

## Marble Hill Playcentres

### Trustees' annual report for the year ended 31 March 2023

2022 was a year of consolidation for our services, re-establishing the focus on outdoor play and building relationships with schools, nurseries and local groups such as Mencap and ADHD Embrace, for whom the adventure playground is a fantastic amenity to let off steam and build connections within their groups.

We continued to build on our inclusion strategy with respect to children with SEN. Our inclusive play specialist added incredible value to our monthly SEN play sessions, offering much-needed advice and support to families while their children played, and building relationships with a local specialist school to facilitate weekly visits. The progress made by the children during the project in terms of physical development and confidence was remarkable.

Applications were once again made under the Department for Education's Holiday and Activity fund (known locally as FUEL 'Feed Ur Everyday Lives') for Easter, Summer and Christmas holidays 2022, enabling children in receipt of benefit related school meals to attend full-day sessions at the Adventure Playground, including a hot meal. Achieving for Children has recognised the very high standard of provision at the Playcentres for local children.

The trustees are grateful to the Playcentre Manager and the playworker team for helping to maintain the vibrant, outdoor, child-led and adventurous environment that the Playcentres has always been.

We want to express heartfelt thanks to Charles Harrison, who stepped down as Chair in June having successfully steered the charity since 2019 including through the difficulties of the Covid-19 pandemic, and who protected and championed the site tirelessly. We also thank other departing trustees who remain great friends and cheerleaders for the Playcentres in the local community.

We would also like to recognise the support and partnership of English Heritage in maintaining the site with MHP, as part of Marble Hill Park.

## **4. FINANCIAL REVIEW**

### **Expenditure**

Expenditure was within budget, including some significant restricted funds carried over from 2021 for improvement works.

### **Funding**

The principal core funding sources are rental income and grant funding from the local authority, supplemented by public donations. Grants from other sources are used for specific projects including concessionary passes to families on low incomes or for children with additional needs. These are set out in detail in Notes 3, 4, 14 and 15 to the accounts.

### **Financial position**

With a new nursery licence generating rental income to 2031 expected imminently, reserves built up to offset uncertainty over local authority funding, and a fundraising strategy for the coming years, the Trustees have a reasonable expectation that MHP has adequate resources to continue to operate for the foreseeable future. For this reason, the Charity has adopted a going concern basis in the preparation of the financial statements for the period under review.

## Marble Hill Playcentres

### Trustees' annual report for the year ended 31 March 2023

The total income for the year was £78,493 (2022: £148,847) and total expenditure was £110,317 (2022: £133,169) leaving a deficit of £31,824 (2022: a surplus of £15,678). Restricted income was £3,500 (2022: £58,688) and restricted expenditure was £27,322 (2022: £34,376) generating a deficit of £23,822 (2022: a surplus of £24,312) for the year. Unrestricted income was £74,933 (2022: £90,159) and unrestricted expenditure was £82,995 (2022: £98,893) generating a deficit of £8,002 (2022: £8,634) for the year.

This year's deficits were compensated by funding received in the previous year (21/22) but not spent until the next year (22/23).

At the end of the year the charity's total funds were £38,875 (2022: £70,699) consisting of restricted funds of £3,500 (2022: £27,322) and unrestricted funds of £35,375 (2022: £43,377).

#### **Reserves policy**

The company is limited by guarantee and therefore has no share capital. The organisation holds unrestricted reserves to meet running costs for a minimum of three months, and restricted reserves, which are funds committed to specific projects.

The organisation seeks to maintain sufficient reserves to meet the running costs of the charity for three to six months, and to build up funds for improvement works. Unrestricted reserves as at 31 March 2023 were £35,375 which equates to over 16 months' core expenditure for the next financial year and beyond. Restricted reserves as at 31 March 2023 were £0.

## **5. FUTURE PLANS**

Following the successful development of the kiosk and toilets, Trustees' focus has turned to the other buildings on the site. Funded by Habitats and Heritage, an energy efficiency audit was carried out in spring 2023, resulting in a range of recommendations to improve comfort and energy savings, including replacement of light fixtures and heaters and high-level window ventilation. A programme of works is being drawn up to include other internal improvements as well as external redecoration with support from English Heritage. MHP intend to fundraise next for an awning in the One O'Clock Club, to provide shelter from both rain and sun.

With a new plan to divide the One O'Clock Club garden, we have the prospect of running much-wanted morning sessions for younger visitors, in addition to afternoon sessions. We anticipate this will increase the number of families that benefit from the Playcentres by around 30-40%, and are planning staff and operational systems accordingly.

At the same time, Brilliant Play is gearing up operationally to increase use of the Adventure Playground during term time by meeting the demand for offsite, active wraparound after-school care in the borough.

Meanwhile MHP is developing a SEN strategy to meet the high level of demand and build on the success of the inclusion project in 2022, and will be seeking funders and partners to support this.

Marble Hill Playcentres  
Trustees' annual report for the year ended 31 March 2023

## 6. STATEMENT OF TRUSTEES RESPONSIBILITIES


The Trustees (who are also directors of Marble Hill Playcentres for the purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and enable them to ensure that the financial statements comply with the 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.

The trustees' annual report has been approved by the trustees on 21st December 2023 and signed on their behalf by:



Katharine Heywood  
Director and Chair of Trustees



Marble Hill Playcentres  
Independent examiner's report to the trustees  
For the year ended 31 March 2023

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 9 to 22.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

Date: 23 / 12 / 2023 .....

Marble Hill Playcentres  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
<b>Income from:</b>							
Donations and legacies	3	23,750	3,500	27,250	18,360	39,688	58,048
Charitable activities	4	51,242	-	51,242	71,796	19,000	90,796
<b>Total income</b>		<b>74,993</b>	<b>3,500</b>	<b>78,493</b>	<b>90,159</b>	<b>58,688</b>	<b>148,847</b>
<b>Expenditure on:</b>							
Raising funds	-	-	-	-	-	-	-
Charitable activities	6	82,995	27,322	110,317	98,793	34,376	133,169
<b>Total expenditure</b>		<b>82,995</b>	<b>27,322</b>	<b>110,317</b>	<b>98,793</b>	<b>34,376</b>	<b>133,169</b>
<b>Net income/(expenditure) for the year</b>	7	<b>(8,002)</b>	<b>(23,822)</b>	<b>(31,824)</b>	<b>(8,634)</b>	<b>24,312</b>	<b>15,678</b>
<b>Net movement in funds for the year</b>		<b>(8,002)</b>	<b>(23,822)</b>	<b>(31,824)</b>	<b>(8,634)</b>	<b>24,312</b>	<b>15,678</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		43,377	27,322	70,699	52,011	3,010	55,021
<b>Total funds carried forward</b>		<b>35,375</b>	<b>3,500</b>	<b>38,875</b>	<b>43,377</b>	<b>27,322</b>	<b>70,699</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

Marble Hill Playcentres  
Company number 04191336

Balance sheet as at 31 March 2023

	Note	2023	2022
		£	£
<b>Current assets</b>			
Debtors	12	515	2,333
Cash at bank and in hand	-	54,172	90,037
<b>Total current assets</b>		<b>54,687</b>	<b>92,370</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	13	(15,812)	(21,671)
<b>Net current assets</b>		<b>38,875</b>	<b>70,699</b>
<b>Total assets less current liabilities</b>		<b>38,875</b>	<b>70,699</b>
<b>Net assets</b>		<b>38,875</b>	<b>70,699</b>
<b>The funds of the charity:</b>			
Restricted income funds	14	-	27,322
Unrestricted income funds	15	38,875	43,377
<b>Total charity funds</b>		<b>38,875</b>	<b>70,699</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

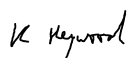
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 22 form part of these accounts.

Approved by the trustees on 22 / 12 / 2023 and signed on their behalf by:



Katharine Heywood (Chair)



Stephen Cooper (Treasurer)

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Marble Hill Playcentres meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Judgments and estimates**

The trustees have made no key judgements which have a significant effect on the accounts.

The trustees do not consider that the sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

### **d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

Notes to the accounts for the year ended 31 March 2023 (continued)

**e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading including fundraising events.
- Expenditure on charitable activities includes the costs of providing supervised play facilities undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h Tangible fixed assets**

The charity has no fixed assets.

**i Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**j Cash at bank and in hand**

Cash at bank and cash in hand includes cash and funds held in the charity's bank accounts.

**k Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**I Pensions**

Employees of the charity are entitled to join a defined contribution scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were no outstanding contributions at the year end.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. The registered office address is disclosed on page 1.

# Marble Hill Playcentres

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Donations	5,702	3,500	9,202	312	-	312
Grants	18,048	-	18,048	18,048	39,688	57,736
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	23,750	3,500	27,250	18,360	39,688	58,048
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Richmond upon Thames Voluntary Fund	-	-	-	-	19,000	19,000
Adventure Playground memberships	26,714	-	26,714	46,758	-	46,758
Nursery rent receivable	24,528	-	24,528	25,038	-	25,038
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	51,242	-	51,242	71,796	19,000	90,796
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# Marble Hill Playcentres

Notes to the accounts for the year ended 31 March 2023 (continued)

## 5 Investment income

	Unrestricted £	Restricted £	Total 2023 £	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2022</i> £
Income from bank deposits	1	-	1	3	-	3
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	1	-	1	3	-	3
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>



# Marble Hill Playcentres

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 6 Analysis of expenditure on charitable activities

	2023 £	2022 £
Salaries and wages costs	9,655	10,743
Staff training and other staff costs	-	70
Sub-contractors	31,844	51,130
Rent	5,500	5,500
Utilities	143	2,635
Repairs and maintenance	11,177	12,156
Renovations	16,260	18,151
Insurance	2,808	4,649
Telephone	758	968
Bank charges	104	171
Concession passes	8,734	11,355
Supplies	-	1,066
Card processing fees	108	1,586
Marketing	433	99
Play facility improvements and equipment	18,102	7,002
Other expenses	2,156	2,268
Accountancy fees	2,535	3,620
	<hr/>	<hr/>
	110,317	133,169
	<hr/> <hr/>	<hr/> <hr/>
Restricted expenditure	27,322	34,376
Unrestricted expenditure	82,995	98,793
	<hr/>	<hr/>
	110,317	133,169
	<hr/> <hr/>	<hr/> <hr/>

### 7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Operating lease rentals:		
Property	5,500	5,500
Accountancy fees	1,080	960
Independent examiner's fee	240	240
	<hr/> <hr/>	<hr/> <hr/>

**8 Staff costs**

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	9,645	10,719
Social security costs	10	24
Pension costs	-	-
	<hr/>	<hr/>
	9,655	10,743
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 2 (2022: 2).

The average full time equivalent number of staff employed during the period was 0.4 (2022: 0.5).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £Nil (2022: £Nil).

**9 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No member of the management committee received travel and subsistence expenses during the year (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

## Notes to the accounts for the year ended 31 March 2023 (continued)

**10 Government grants**

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
London Borough of Richmond Upon Thames	18,048	42,736
	<hr/>	<hr/>
	18,048	42,736
	<hr/> <hr/>	<hr/> <hr/>

There were no unfulfilled conditions and contingencies attaching to the grants.

**11 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**12 Debtors**

	2023 £	2022 £
Prepayments and accrued income	515	2,237
Taxation and social security costs	-	96
	<hr/>	<hr/>
	515	2,333
	<hr/> <hr/>	<hr/> <hr/>

# Marble Hill Playcentres

## Notes to the accounts for the year ended 31 March 2023 (continued)

### 13 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	7,631	5,386
Other creditors and accruals	1,500	10,336
Deferred non-grant income	6,681	5,949
	<hr/>	<hr/>
	15,812	21,671
	<hr/>	<hr/>

The deferred non-grant income consists of rental income received in advance.

### 14 Analysis of movements in restricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
The C G Gibson Richmond upon Thames Voluntary Fund	3,010	-	(3,010)	-	-
London Borough of Richmond upon Thames	2,775	-	(2,775)	-	-
Richmond Parish Land Charity	6,537	-	(6,537)	-	-
B&Q Foundation	15,000	-	(15,000)	-	-
	-	3,500	(3,500)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	27,322	3,500	(30,822)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

# Marble Hill Playcentres

Notes to the accounts for the year ended 31 March 2023 (continued)

## Note 16 continued Comparative period

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
The C G Gibson Charity	3,010	-	-	-	3,010
Richmond upon Thames Voluntary Fund	-	19,000	(16,225)	-	2,775
London Borough of Richmond upon Thames	-	24,688	(18,151)	-	6,537
Richmond Parish Lands Charity	-	15,000	-	-	15,000
<b>Total</b>	<b>3,010</b>	<b>58,688</b>	<b>(34,376)</b>	<b>-</b>	<b>27,322</b>

## Name of restricted fund

## Description, nature and purposes of the fund

The C G Gibson Charity	grant for renovation work for the adventure playground
London Borough of Richmond upon Thames	grant towards renovation work for toilet upgrade and refreshment kiosk
Richmond upon Thames Voluntary Fund	grant towards complimentary season passes and salary costs of SEN playworker for 12 months
Richmond Parish Lands Charity	grant towards play equipment
B&Q Foundation	funds for new kitchen

## 15 Analysis of movement in unrestricted funds

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	As at 31 March 2023 £
General fund	43,377	78,493	(82,995)	-	38,875
	43,377	78,493	(82,995)	-	38,875

# Marble Hill Playcentres

Notes to the accounts for the year ended 31 March 2023 (continued)

## Note 17 continued Comparative period

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	As at 31 March 2022 £
General fund	52,011	90,159	(98,793)	-	43,377
	<u>52,011</u>	<u>90,159</u>	<u>(98,793)</u>	<u>-</u>	<u>43,377</u>

## Name of unrestricted fund      Description, nature and purposes of the fund

General fund      The free reserves after allowing for all designated funds

## 16 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Net current assets/(liabilities)	38,875	-	-	38,875
Total	<u>38,875</u>	<u>-</u>	<u>-</u>	<u>38,875</u>

## Comparative period

	General fund £	Designated funds £	Restricted funds £	Total 2022 £
Net current assets/(liabilities)	43,377	-	27,322	70,699
Total	<u>43,377</u>	<u>-</u>	<u>27,322</u>	<u>70,699</u>

## Notes to the accounts for the year ended 31 March 2023 (continued)

**17 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property	
	2023	2022
	£	£
Less than one year	5,500	5,500
One to five years	2,750	8,250
Over five years	-	-
	<hr/>	<hr/>
	8,250	13,750
	<hr/> <hr/>	<hr/> <hr/>