



PLAY GLOUCESTERSHIRE

COMPANY NUMBER 6260058

REGISTERED CHARITY NUMBER 1126562

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

PLAY GLOUCESTERSHIRE

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for the Year Ended 31 March 2022

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PLAY GLOUCESTERSHIRE
COMPANY INFORMATION
for the Year Ended 31 March 2022

Trustees & directors:	Louise Holder Diane Mautterer Matthew Arthur Jenni Wilson Chloe Booth Lindsay Chaplin
Key management personnel:	Pip Levett
Secretary:	Helen Logan
Registered office:	Unit R7-R9 City Works Alfred Street Gloucester GL1 4DF
Principal office:	Unit R7-R9 City Works Alfred Street Gloucester GL1 4DF
Company number:	06260058
Charity number:	1126562
Independent examiner:	Patrick Morrello ACA Holyoake House Hanover Street Manchester M60 0AS
Bankers:	Barclays Bank plc Leicester Leicestershire LE87 2BB

PLAY GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

The Trustees (who are also directors for the purposes of company law) present their report and the financial statements for the year ended 31 March 2022. Included within the trustees' report is the directors' report as required by company law.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's Memorandum and Articles of Association, in accordance with Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS102) and the Companies Act 2006.

Objectives and Activities

The objects of the charity are:

To advance in life and help young people up to the age of 19 through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The charity has a shared vision of happy and healthy childhoods full of outdoor play. Play Gloucestershire is a charity which believes that playing outdoors is an essential part of a happy, healthy childhood, and at the heart of a nurturing community. We provide fun, adventurous and inclusive opportunities for local outdoor play, to transform children's lives and help them build active, positive futures.

The main areas of activity used to achieve these objectives are:

- Providing free open access play opportunities for all in parks and public open spaces (Community Play Rangers)
- Providing volunteering and playwork opportunities for young people, through our Young Volunteer scheme. We also provide volunteering opportunities for young people taking their Duke of Edinburgh Award and provide a small number of work experience placements to children we work with and to older students.
- Encouraging children and families to be active by offering ideas for active games and activities at play sessions; encouraging healthy eating by offering healthy snacks and meals and encouraging children to get involved in preparing food.
- Providing child-led outdoor play either in small groups or one-to-one for therapeutic benefit (Play Nurture)
- Promoting children's play to funders, schools, communities and working to develop playful communities across the County (play advocacy)

To assess outcomes, the charity keeps records of attendance at play sessions which are reported back to funders. Case studies, quotes and feedback from families, teachers and others are also recorded to assess impact. The charity has conducted user surveys and commissioned external evaluation reports in previous years and the current Play 2 Nurture project includes a full evaluation process, which will provide good practice for the future.

The charity does not make use of social investment and does not make grants.

The charity has a small number of adult volunteers and Duke of Edinburgh volunteers who contribute to play sessions but they are always in addition to paid staff, rather than in place of them.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

PLAY GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2022

Achievements and Performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on outdoor child-led play and are undertaken to further Play Gloucestershire's charitable purposes for the public benefit.

The headline leading this trustees report is that our Play Rangers resumed community play after a 16-month hiatus. At the start of this financial year, the Covid storm was still raging and we were still unable to deliver open access play in parks across Gloucestershire.

The timely emergency support from The National Lottery Community Fund and HM Government through their Coronavirus Community Support Fund meant that we were able to start the new year on a strong financial footing. Not only have we been able to adapt our play activities to support some of Gloucestershire's disadvantaged children with our Play Nurture and Stepping Out sessions, we were also able to provide families with a playful boost by getting out another 3,000 Bags of Play between April 2021 and March 2022.

Community Play

The missing component to our work was community play and it was not until the school summer holidays when Covid restrictions started to relax, that we were able to resume our much-loved free, open access play in green spaces across the County. It had been sorely missed by children and their families and our Play Rangers could not wait to get back to it. Returning to play was challenging for some. Young people have spent so long in social isolation that it took courage for some to return. Our Play Team were acutely aware that some struggled, needed extra encouragement and we all noticed the missing faces – regulars pre-covid who did not return. It highlights the importance of continuity in community play – something that pre-covid Play Gloucestershire had achieved so successfully over the 14 years of its existence. Sharing everyday events with children on a regular basis builds trust. When weekly contact stops, relationships can grind to a halt and some young people simply lose their desire and healthy habit of weekly outdoor play with friends and their trusted Play Rangers.

Work in Schools

We have continued to run Play Nurture sessions at Harewood Junior School and also at The Milestone School (SEND provision setting). We have also provided emergency one-to-one sessions with a child who was at risk of being excluded from school. Our Play Nurture Plus project, described below, also takes place in schools.

Play Statistics

The statistics show we have provided 106 play days, 186 school sessions, 117 after school sessions and more than 1061 hours of outdoor play, receiving 4730 play visits from children.

Some significant projects have been funded during this year:

Play Nurture Plus

Play Nurture Plus is a joint project between Play Gloucestershire, Gloucestershire Healthy Living and Learning, Gloucestershire's Clinical Commissioning Group and Active Gloucestershire that began in April 2021 and ran on a term-by-term basis until March 2022. The aim of the project was to embed the principles of Play Gloucestershire's award-winning Play Nurture programme in schools using a 'train the trainer' model designed and implemented by Play Gloucestershire. Working with 17 partner schools this pilot project we supported pupils to:

- Build resilience
- Increase physical activity
- Improve relationships
- Develop imagination and creativity
- Promote learning
- Encourage mindfulness

PLAY GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2022

There are now 46 faculty members spread across our initial 17 partner schools that have benefitted from the 'train the trainer' model and on the job experience of how Play Nurture sessions work. With the skills, techniques and experience gained in the 8-week PNG programme 31 school Play Champions have used the principles and developed their own version of Play Nurture with support from our Play Rangers providing regular check-ins, WhatsApp/online support groups, and reflective practice. We have left a Play Nurture legacy with schools prepared to use play and its benefits to support staff and pupils.

PAClife

Physical and Cultural Activities for Life Skill Development (known as PAClife) is our first European project - funded by Erasmus+ and designed to support young migrants and young people facing disadvantage to develop increased resilience through sport and cultural activities. The project, led by The University of Gloucestershire has joined 6 partners from across the EU (Play Gloucestershire, Rogers Foundation- Hungary, KMOP- Greece, CESIE- Italy and MS ActionAid, Denmark) who have collaborated to enhance the lives of young people, refugees or looked after young people.

The PACLife project was interrupted by Covid, resulting in a very intense and condensed 12-month period of delivery from June 2021. We collaborated by devising a core syllabus with partners and then our Team Leader Katie Spencer-Jefferies took part in training the trainers, trained our own trainers and some external ones as well, and oversaw the training of 11 young people who went on to successfully complete a volunteer placement. The increase in confidence and self-esteem of our participating young people was marked, as was their understanding and self-awareness that doing good makes you feel good.

HAF

We continued to contribute to the Government funded Holiday Activity and Food programme, known as HAF. This programme supports children experiencing holiday hunger with positive activities and healthy meals. Our charity has not only delivered HAF activities at Easter, Summer and Christmas this year but provided more Bags of Play and supported the development of the HAF programme with Gloucestershire County Council. New partnerships have emerged with The Sober Parrot and The Long Table (providing healthy meals for us to cook and serve outdoors on our campfires) and we have worked closely with Gloucestershire Gateway Trust and The Venture, White City too. We were chosen as a case study for the national HAF evaluation and hosted a virtual visit to one of our summer play days.

Play 2 Nurture

In early September 2021, we received the fabulous news that The National Lottery Community Fund had awarded us £240,119 over three years to provide outdoor play and support for children and families living in the heart of Gloucester. Our 'Play 2 Nurture' project will support 90 school-aged children each year, using the therapeutic power of play to help those facing adversity to build resilience and have better life chances. The project is targeted at children who live or go to school within a mile of The Play Sanctuary in Gloucester (GL1 4DF). It aims to use play to help young people experiencing emotional and/or economic hardship as we emerge from the pandemic. We had applied for this grant before the pandemic hit, so were delighted that after a long wait, in January 2022 we were able to launch this project. It starts at the very time when children need to play more than ever, as we attempt to support their Covid recovery through play.

Other significant developments:

First electric vehicle

Towards the end of the year, we were fortunate to be awarded a grant of £46,053 from the DCMS Youth Investment Fund for an eight-seater electric vehicle to transport children and play equipment.

PLAY GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

New Director of Play

Succession planning for our new Director of Play started in June 2021. With pro bono support from consultant Julie Lester, a timeline was created to ensure that the new Director would be in post at the start of April 2022. The planning ensured that we kept to our timetable keeping our staff fully informed and supported in the process. Retention of staff is something that Play Gloucestershire excel in and we were keenly aware that such a big change can cause uncertainty and instability. Interviews were held in November 2021 and we were delighted to appoint Team Leader Ben Morris as our new Director of Play who succeeded charity founder Pip Levett after 14 years at the helm.

The charity did not undertake any large scale fundraising activities, does not make any investments and has not incurred any material expenditure to raise funds in the future.

Beneficiaries of our services

The main beneficiaries of our services are children, with our core age range being 7 to 13. This includes looked-after children, children dealing with difficulties in their lives which may include domestic abuse, bereavement, difficulties making friendships, as well as those dealing with the usual ups and downs of childhood. We work with children at public green spaces near their homes and focus on areas of urban deprivation or rural isolation. We also work with referred children in schools and also in a SEND provision setting. Further beneficiaries are the children's families and carers, school staff and local communities where we engage with local people to improve provision of safe places to play and to increase use of green spaces.

Financial Review

Over the last 14 years the Play Gloucestershire team have consistently proved their ability to adapt and change rapidly to evolving circumstances whilst keeping our play mission central to all activity. We have built a low core cost model, with only one member of the team non-child facing, and the whole team led by the Play Director always placing the needs of the children and communities first, no matter what the circumstances. We have a long and exemplary track record for play delivery, quality, reliability and value.

There is high demand for our services as we move into recovery from the pandemic. Demand is met through commissioning and grants with several large-scale projects this year. We are currently working with NHS Clinical Commissioning Group (CCG) on a two year continuation of our 'Play Nurture Plus' programme in schools across the county and CCG have also funded a two year project offering Play Nurture in schools and community play in an area they have targeted as in need of health and welfare interventions, Kingsway in Gloucester. Our new three year Lottery funded project called 'Play 2 Nurture' started in January 2022 giving us a solid financial base during this period. Gloucestershire County Council's Early Help Team have also re-commissioned our 'Playful Transitions' approach – giving support to children in transition to secondary school.

Other projects put on hold due to the pandemic have resumed such as ERASMUS PACLife. Community play funders have all returned; we have a full programme of after school delivery and there is a strong demand for community play during the holidays.

Play Gloucestershire ended the financial year with very strong reserves having received more income than expected due to more income streams returning after Covid, the grant for an electric vehicle, and a large grant of £140k paid in advance by NHS CCG for two 2-year programmes. However, increasingly challenging economic circumstances for the whole country mean that costs are rising steeply, so we may need to call on reserves. Our fleet of five vans is also now 15 years old and starting to show signs of wear and tear; we will need to hold reserves in case we have to replace or lease one or more vans in order to keep delivering play sessions. As a mobile service, we are dependent upon our vans to deliver play. All that being said, we are as well placed as we can be to ensure that we keep supporting children through the years ahead.

PLAY GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Going concern

We have been successful in moving towards a model of '50:50' Community Play: Play Nurture as identified in our strategic plan called 'More Play Please' and this brings our finances to a sustainable position. We had identified that after-school and holiday provision was not sufficient to fund the charity's expenses and we also wanted to do more therapeutic Play Nurture work to support children. The Play Nurture projects we have developed have allowed us to fulfil our charitable objectives and also place the charity's finances on a more sustainable basis. The trustees are happy that Play Gloucestershire is a going concern.

Plans for the future

We are continuing to follow our strategic plan 'More Play Please' as mentioned above by continuing to provide a mixture of free to use open-access Community Play and targeted therapeutic play nurture sessions. We plan to increase provision by recruiting and training a new site leader who can lead sessions in both types of work. This person was employed in July 2022 and is gaining experience.

Reserves policy

The policy of the charity is to maintain adequate general reserves at a level equivalent to between three and six month's expenditure (£60,000 - £120,000). The trustees consider that general 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 activities while consideration is given to ways in which additional funds may be raised.

Reserves are currently higher than this level at £192,946 but this includes £46,000 grant for the electric vehicle (which has been purchased) and will be depreciated over the next four years, so is not available for general expenditure. As explained above, uncertain economic circumstances and the increasingly likely need to replace or lease new vans means that this surplus may well be called on in the near future in order to allow the charity to keep delivering for its beneficiaries. If circumstances change (eg we find grant funding for new vans, or costs stop increasing so sharply) the trustees will look to reduce reserves to the usual level.

Reserves as at 31 March 2021 were as follows:

	£	£
<u>Restricted Funds</u>		193,276
<u>Unrestricted Funds</u>		
General Funds	97,817	
Designated Funds	<u>95,129</u>	
		192,946
Total funds		<u>386,222</u>

Chair's Report

Reflecting on 2021/22, our charity was in a healthy financial position, particularly after securing funding from the National Lottery Community Fund. The year also marked the very welcome return of our open access community play, following the relaxation of Covid restrictions. This important element of our work was greatly missed by children, families and our Play Rangers. Play Nurture and Stepping Out activities continued to support some of the most disadvantaged children in Gloucestershire.

After 14 years, Pip Levett stepped down as Director of Play. As the founder of the charity, these were hard shoes to fill. However, the trustees were delighted to appoint Team Leader Ben Morris as her successor and have no doubt that the charity is in capable hands, as Ben leads Play Gloucestershire through its next chapter.

PLAY GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Structure, Governance and Management

Governing Document

Play Gloucestershire is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25th May 2007, and amended by written resolution on 9 October 2008. The charitable company was registered with the Charity Commission on 4 November 2008. There are currently four members who are Trustees, each of whom agree to contribute a sum not exceeding £10 in the event of the company winding up.

Trustees

As set out in the Articles of Association, there must be at least three Trustees. The four Trustees are those people notified to Companies House as the Directors of Play Gloucestershire.

Methods Used to Recruit and Appoint New Trustees

If the trustees identify the need for new trustees – due to resignations, or the need for one or more trustees with specific skills – they will agree what skills, experience and knowledge are needed and agree a recruitment process, complying with the charity's governing documents.

Trustee Induction and Training

Play Gloucestershire have a Trustee induction programme that includes briefings on legal obligations under company and charity law, the contents of the Memorandum and Articles of Association, decision making processes, financial performance and introductions to key employees and other Trustees. Trustees are encouraged to attend appropriate training events to facilitate the undertaking of their role.

Trustees

The Trustees who held office during the period and up to the date of this report were as follows:

Louise Holder	Resigned 29/03/2022
Diane Mautterer	
Matthew Arthur	
Jenni Wilson	
Chloe Booth	Resigned 16/05/2022
Lindsay Chaplin	Appointed 17/08/2022

Organisation

The board of Trustees hold teleconference meetings as required and meet each quarter. They have appointed a Chief Executive Officer (known as the 'Director of Play') to manage the day-to-day operations of the charitable company. To facilitate effective operations, the Director of Play has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and all play delivery. The Director of Play during this period was Pip Levett.

Risk management

The Trustees are developing a risk management strategy which will include an annual review of the risks the charity may face and the establishment of systems and procedures to mitigate those risks identified. It will also include procedures to follow to minimise any potential impact on the charity should those risks materialise.

Remuneration policy for key management personnel

Any changes to pay and remuneration for key management personnel are proposed with support from an external HR advisor to provide advice and benchmarking where this is possible. The recent restructure used this process.

PLAY GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2022

Related parties and relationships with other organisations

Play Gloucestershire does not have any formal partnerships with other organisations for play delivery but has worked with the Nelson Trust and The Long Table to provide food for HAF sessions. We have longstanding informal relationships with many charities and other organisations across the County.

Reference and Administrative Details are shown on page one of this report.

Statement of trustees' responsibilities

The trustees (who are also directors of Play Gloucestershire for the purposes 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the board of trustees and directors



Diane Mautterer
Chair of Trustees

Date: 07 / 12 / 2022

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PLAY GLOUCESTERSHIRE

I report on the accounts of the charity for the year ended 31 March 2022 set out on pages 10 to 25.

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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 Act

have 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: 07 / 12 / 2022

PLAY GLOUCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES
(including Income and Expenditure Account)

for the Year Ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Income from:							
Donations	3	6,804	439,834	446,638	32,866	182,431	215,297
Charitable Activities	4	67,768	-	67,768	17,715	-	17,715
Total		<u>74,572</u>	<u>439,834</u>	<u>514,406</u>	<u>50,581</u>	<u>182,431</u>	<u>233,012</u>
Expenditure on:							
Charitable activities							
Direct costs for play ranger teams	6	26,418	207,827	234,245	32,143	169,007	201,150
Support costs	7	2,070	27,371	29,441	9,365	16,976	26,341
Governance costs	8	1,720	-	1,720	964	486.00	1,450
Total		<u>30,208</u>	<u>235,198</u>	<u>265,406</u>	<u>42,472</u>	<u>186,469</u>	<u>228,941</u>
Net income (expenditure)	11	44,364	204,636	249,000	8,109	(4,038)	4,071
Transfer between funds		49,601	(49,601)	-	1,088.00	- 1,088.00	-
Net movement in funds		<u>93,965</u>	<u>155,035</u>	<u>249,000</u>	<u>9,197</u>	<u>(5,126)</u>	<u>4,071</u>
Reconciliation of funds							
Total funds brought forward	20	98,981	38,241	137,222	89,784	43,367	133,151
Total funds carried forward	20	<u><u>192,946</u></u>	<u><u>193,276</u></u>	<u><u>386,222</u></u>	<u><u>98,981</u></u>	<u><u>38,241</u></u>	<u><u>137,222</u></u>

PLAY GLOUCESTERSHIRE
Company number 6260058

BALANCE SHEET

As at 31 March 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Tangible assets	13		54,804		13,131
CURRENT ASSETS					
Stock		-		-	
Debtors	14	162,684		5,444	
Cash at bank		182,465		129,327	
		<u>345,149</u>		<u>134,771</u>	
CREDITORS					
Amounts falling due within one year	15	<u>13,731</u>		<u>10,680</u>	
NET CURRENT ASSETS			331,418		124,091
NET ASSETS			<u>386,222</u>		<u>137,222</u>
RESERVES					
Restricted Funds	20		193,276		38,241
Unrestricted Funds	20				
General Funds		97,817		58,656	
Designated Funds		<u>95,129</u>		<u>40,325</u>	
			192,946		98,981
	20		<u>386,222</u>		<u>137,222</u>

The notes on pages 13 to 25 form part of these accounts.

For the year ended 31 March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

These accounts were approved by the trustees on 07 / 12 / 2022 and are signed on their behalf by:



Diane Mautterer
Chair of Trustees

PLAY GLOUCESTERSHIRE
Company number 6260058

CASH FLOW STATEMENT
For the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities	1	103,147	22,778
Net cash provided by/(used in) operating activities		103,147	22,778
Cash flows from investing activities			
Purchase of tangible fixed assets		(50,009)	(1,198)
Net cash provided by/(used in) investing activities		(50,009)	(1,198)
Change in cash and cash equivalents in the reporting period		53,138	21,580
Cash and cash equivalents at the beginning of the reporting period		129,327	107,747
Cash and cash equivalents at the end of the reporting period		182,465	129,327

PLAY GLOUCESTERSHIRE
Company number 6260058

CASH FLOW STATEMENT
For the year ended 31 March 2022

1 Reconciliation for net income to net cash flow from operating activities

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	249,000	4,071
Adjustments for:		
Depreciation charges	8,336	7,158
Decrease/(increase) in debtors	(157,240)	14,308
Decrease/(increase) in creditors	3,051	(2,759)
Net cash provided by/(used in) operations	<hr/> 103,147	<hr/> 22,778

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

1 COMPANY INFORMATION

The company is limited by guarantee, registered in England and Wales; it is also a registered charity (number 1126562) whose activities are intended to be for the public benefit. Its registered office is Unit R7-R9, City Works, Alfred Street, Gloucester, GL1 4DF.

2 ACCOUNTING POLICIES

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.

The charity 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.

Going concern

After making enquiries, the directors are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the company will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

More information can be found in the Trustees Report.

Income from Charitable activities

Income from services provided were included in incoming resources in the year in which the relevant service takes place.

Donations

Income from donations and grants is included in incoming resources when these are receivable.

Expenditure

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Charitable activities

Charitable expenditure costs comprise 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

Governance costs comprise those costs associated with meeting the constitutional and statutory requirements of the charity.

Tangible fixed assets

Fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Computer equipment	33% on cost
Office equipment	25% on cost
Motor vehicles	25% on cost
Property improvements	25% on cost

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

Leasing

Rentals are classed as operating leases where substantially all of the benefits and risks of ownership remain with the lessor. These costs are charged to the income and expenditure account as incurred.

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 measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pension

The charity operates a defined contribution stakeholder pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme. All contributions are charged to a main pool, each employee does not have a separate account in their name.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees: or

Designated general funds - these are funds which can be used in accordance with the charitable objects that have been set aside by the trustees for a specific purpose: or

Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for specific activities.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

3 DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Grants received	1,756	439,834	441,590	202,432
Fundraising	-	-	-	-
Donations received	5,048	-	5,048	12,865
Total	6,804	439,834	446,638	215,297

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Grants received	20,001	182,431	202,432	135,882
Fundraising	-	-	-	-
Donations received	12,865	-	12,865	8,545
Total	32,866	182,431	215,297	144,427

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Play Rangers service delivery fees	67,629	-	67,629
Other income	139	-	139
Total	<u>67,768</u>	<u>-</u>	<u>67,768</u>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Play Rangers service delivery fees	17,591	-	17,591
Training workshops	-	-	-
Other income	124	-	124
Total	<u>17,715</u>	<u>-</u>	<u>17,715</u>

5 GOVERNMENT GRANTS

The government grants recognised in the accounts were as follows:

	Total 2022 £	Total 2021 £
Sport England Potentials Fund	-	48,161
Erasmus (funding from EU)	4,127	-
HAF via Glos Gateway	2,400	-
Glos CountyCcl Covid Prevention Fund	18,389	-
Govt Kickstart scheme via Glos County Council	5,014	-
Youth Investment Fund via Children In Need	46,053	-
Gloucestershire CC HAF Grant	92,024	-
National Lottery Community Fund RC South West Region	40,804	-
National Lottery Covid Emergency Fund	-	73,097
Sport England Covid Fund	-	1,194
Gloucester County Council Covid Fund	-	19,974
Gloucester City Council Grants	-	590
HMRC Furlough scheme	1,429	19,501
	<u>210,240</u>	<u>162,517</u>

PLAY GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

6 DIRECT COSTS FOR PLAY RANGER TEAMS
Current Year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Salaries	4,849	130,937	135,786
Pensions	146	7,500	7,646
Payroll bureau	157	-	157
Insurances	869	3,456	4,325
Training	1,351	2,400	3,751
Phones & admin	948	586	1,534
Office & storage	-	-	-
Equipment and activities	1,694	49,454	51,148
Transport & travel	3,019	12,900	15,919
Publicity	1,171	-	1,171
DBS checks	496	54	550
Staff uniform	1,605	365	1,970
ICT	607	36	643
Depreciation	8,336	-	8,336
Sundry	1,170	139	1,309
	<u>26,418</u>	<u>207,827</u>	<u>234,245</u>

Comparative year

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Salaries	14,545	105,343	119,888
Pensions	-	6,949	6,949
Payroll bureau	157	-	157
Insurances	2,580	1,492	4,072
Training	381	2,766	3,147
Phones & admin	538	915	1,453
Office & storage	198	-	198
Equipment and activities	5,623	43,010	48,633
Transport & travel	564	6,545	7,109
Publicity	86	830	916
DBS checks	162	-	162
Staff uniform	-	361	361
ICT	-	796	796
Depreciation	7,158	-	7,158
Sundry	151	-	151
	<u>32,143</u>	<u>169,007</u>	<u>201,150</u>

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

7 SUPPORT COSTS

Current Year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Rent and rates	- 1,357	8,229	6,872
Maintenance	96	75	171
Office costs	843	324	1,167
Information technology	385	1,027	1,412
Bank charges	57	38	95
Life Insurance	-	-	-
Salaries	2,046	17,678	19,724
HR	-	-	-
	<u>2,070</u>	<u>27,371</u>	<u>29,441</u>

Comparative year

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Rent and rates	96	6,818	6,914
Maintenance	111	-	111
Office costs	411	161	572
Information technology	494	125	619
Bank charges	65	-	65
Life Insurance	-	-	-
Salaries	8,188	8,792	16,980
HR	-	1,080	1,080
	<u>9,365</u>	<u>16,976</u>	<u>26,341</u>

8 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Independent examination	720	-	720
Accountancy	1,000	-	1,000
Professional fees	-	-	-
	<u>1,720</u>	<u>-</u>	<u>1,720</u>

	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Independent examination	-	-	-
Accountancy	600	-	600
Professional fees	364	486	850
	<u>964</u>	<u>486</u>	<u>1,450</u>

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

9 TRUSTEES 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 (2021: Nil).

Aggregate donations from related parties were £0 (2021: £1,020).

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 (2021: £nil).

10 STAFF

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. The staff costs were:

	2022	2021
	£	£
Wages and salaries	145,668	132,128
Social security costs	9,842	4,740
Pension costs	7,646	6,949
	<u>163,156</u>	<u>143,817</u>

Number of employees

	2022	2021
The average monthly number of full-time equivalent employees during the period was:		
Charitable activities	5	4
Administration	1	1
Total	<u>6</u>	<u>5</u>

The average number of employees during the year was 6.

No employee has employee benefits in excess of £60,000 (2021: Nil).

The key management personnel of the charity comprise the Trustees and the Chief Executive Director of Play. The total employee benefits of the key management personnel of the charity were £37,395 (2021: £37,403).

11 NET INCOME EXPENDITURE

This is stated after charging:

	2022	2021
	£	£
Depreciation	8,336	7,158
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's fee	600	600
Operating leases - rent	6,114	6,060

12 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.

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

13 TANGIBLE FIXED ASSETS

	Property improvements	Computer Equipment	Office Equipment	Motor Vehicles	Total
COST		£	£	£	£
As at 1 April 2021	20,003	11,773	12,636	89,225	133,637
Additions	2,940	1,069	-	46,000	50,009
As at 31 March 2022	<u>22,943</u>	<u>12,842</u>	<u>12,636</u>	<u>135,225</u>	<u>183,646</u>
DEPRECIATION					
As at 1 April 2021	10,844	10,248	10,189	89,225	120,506
Charge for the year	5,091	815	1,472	958	8,336
As at 31 March 2022	<u>15,935</u>	<u>11,063</u>	<u>11,661</u>	<u>90,183</u>	<u>128,842</u>
NET BOOK VALUE					
As at 31 March 2021	<u>9,159</u>	<u>1,525</u>	<u>2,447</u>	<u>-</u>	<u>13,131</u>
As at 31 March 2022	<u>7,008</u>	<u>1,779</u>	<u>975</u>	<u>45,042</u>	<u>54,804</u>

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2021 £
Trade debtors	157,058	31
Prepayments	5,626	5,413
	<u>162,684</u>	<u>5,444</u>

15 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Creditors	3,455	5,757
Accruals and deferred income	6,844	1,948
Taxation and social security	2,545	2,165
Other creditors	887	810
	<u>13,731</u>	<u>10,680</u>

16 DEFERRED INCOME

	2022 £	2021 £
Deferred income brought forward	-	-
Income received	4,000	-
Deferred income carried forward	<u>4,000</u>	<u>-</u>

This is money paid in advance by the Virtual School to fund emergency play nurture one-to-one interventions, for example if a child is at risk of exclusion.

17 OTHER COMMITMENTS

The total of future minimum lease payments under two operating leases, are detailed in the following table:

	Land and Buildings	
	2022 £	2021 £
Within 1 year	<u>1,593</u>	<u>1,515</u>

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

18 PENSION AND OTHER POST- RETIREMENT BENEFIT COMMITMENTS

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension charge represents contributions payable by the company to the fund.

	2022	2021
	£	£
Defined Contribution		
Contributions payable by the company for the year	<u>10,008</u>	<u>6,949</u>

19 VOLUNTEERS

Play Gloucestershire had 2 adult general volunteers who helped out at play sessions on an occasional basis during 2021-22; they are always in addition to paid staff and are there to provide extra support with activities and act as role models. There is also a very successful Young Volunteers programme, with 21 volunteers aged 10 - 18. They help run activities, tidy up, provide positive role models and we provide training and mentoring for them.

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

20 STATEMENT OF FUNDS

Current Year	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2022 £
<u>Restricted Funds:</u>					
NHS CCG	-	50,000	(49,573)	-	427
Glos County Ccl Covid Prevention Fur	-	18,389	(18,389)	-	-
Gloucestershire Gateway Trust	1,808	30,000	(23,647)	-	8,161
Sport England Potentials Fund	6,482	-	(6,492)	10	-
Henry Smith Charity	8,381	-	(8,381)	-	-
Kickstart grant	-	5,014	(4,755)	-	259
HAF via Glos Gateway	-	2,400	(2,400)	-	-
Podsmead Big Local	-	6,488	(6,488)	-	-
Youth Investment Fund	-	46,053	(57)	46,000	4
GoC Nailsworth	498	-	498	-	-
National Lottery Community Fund SW	-	40,804	(14,050)	699	26,055
Gloucestershire Community Foundati	-	4,535	-	2,940	1,595
Erasmus	3,156	4,127	(2,470)	-	4,813
GoC Coney Hill	2,609	-	(1,044)	-	1,565
GoC Ruspidge	4,180	-	(1,045)	-	3,135
Glos County C HAF Grant	- 10,325	92,024	(80,325)	-	1,374
Glos Disability Fund	1,625	-	(1,625)	-	-
Awards for all	8,131	-	(8,131)	-	-
National Lottery Covid Emergency Fu	1,521	-	(1,549)	28	-
Thriving Communities Grant	5,876	-	-	-	5,876
MidCounties Co-operative	68	-	(68)	-	-
Active Gloucestershire	3,000	-	(3,000)	-	-
GoC Cirencester	1,046	-	(1,046)	-	-
Together in Matson	185	-	(165)	-	20
NHS CCG Kingsway project	-	75,000	-	-	75,000
NHS CCG Schools project	-	65,000	-	-	65,000
	38,241	439,834	(235,198)	(49,601)	193,276
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Vehicle Fund	20,000	-	-	-	20,000
Play Equipment Fund	10,325	-	-	-	10,325
Uniforms Fund	5,000	-	-	-	5,000
Office Equipment Fund	5,000	-	-	-	5,000
Fixed Asset Reserves Fund	-	-	-	54,804	54,804
	40,325	-	-	54,804	95,129
General Fund	58,656	74,572	(30,208)	(5,203)	97,817
Unrestricted Funds	98,981	74,572	(30,208)	49,601	192,946
Total Funds	137,222	514,406	(265,406)	-	386,222

PLAY GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2022

Comparative Year	Balance at 1 April 2020 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2021 £
Restricted Funds:					
Forest Voluntary Action Forum	-	563	(563)	-	-
Glos Community Foundation	-	9,174	(8,475)	- 699	-
Gloucestershire Gateway Trust	-	10,000	(8,192)	-	1,808
Sport England Potentials Fund	- 1,187	48,161	(40,492)	-	6,482
Henry Smith Charity	7,500	10,000	(9,119)	-	8,381
Barnwood Trust	-	2,000	(2,000)	-	-
Wales & West Utilities Safe & Warm	-	1,350	(1,350)	-	-
Podsmead Big Local	-	4,363	(4,363)	-	-
Glos City Council Grants	-	590	(570)	- 20	-
GoC Nailsworth	498	-	-	-	498
Sport England Covid Support Grants	-	1,194	(1,194)	-	-
Erasmus	8,434	-	(5,278)	-	3,156
GoC Coney Hill	2,609	-	-	-	2,609
GoC Ruspidge	4,180	-	-	-	4,180
Glos County C HAF Grant	-	-	(10,325)	- -	10,325
Glos Disability Fund	-	1,625	-	-	1,625
Awards for all	8,131	-	-	-	8,131
National Lottery Covid Emergency Fu	-	73,097	(71,207)	- 369	1,521
Thriving Communities Grant	5,876	-	-	-	5,876
MidCounties Co-operative	1,780	-	(1,712)	-	68
Active Gloucestershire	4,500	-	(1,500)	-	3,000
GoC Cirencester	1,046	-	-	-	1,046
Together in Matson	-	340	(155)	-	185
Glos County C Covid Support Grants	-	19,974	(19,974)	-	-
	43,367	182,431	- 186,469	- 1,088	38,241
Unrestricted Funds:					
Designated Funds:					
Vehicle Fund	20,000	-	-	-	20,000
Play equipment Fund	10,325	-	-	-	10,325
Uniforms Fund	5,000	-	-	-	5,000
Office Equipment Fund	5,000	-	-	-	5,000
	40,325	-	-	-	40,325
General Fund	49,459	50,581	(42,472)	1,088	58,656
Unrestricted Funds	89,784	50,581	(42,472)	1,088	96,981
	-	-	-	-	-
Total Funds	133,151	233,012	(228,941)	-	137,222

Restricted Funds:**NHS CCG**

Grant to fund 12 month Play Nurture Plus project to bring play nurture to more schools across Gloucester to help support children post-Covid.

Glos County Ccl Covid Prevn

Grant to run Stepping Out and Play Nurture sessions for children needing extra support.

Gloucestershire Gateway Trust

Funds core costs.

Henry Smith Charity

Grant to support core costs during development of new work, following Business Plan.

Kickstart

Grant to cover costs of employing and training a new member of staff on 28 hrs/week

HAF Grant via Glos Gateway

Grant to support play sessions with midday hot meal.

Youth Investment Fund

Grant to purchase an electric 8-seater vehicle for transporting children to and from the Play Sanctuary.

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

Podsmead Big Local	Grant funding for play sessions in Podsmead, Gloucester
GoC Nailsworth	Growing our Communities grant: delivered sessions delayed by Covid.
National Lottery Community Fund South West Region	Grant funding a three-year project offering regular, targeted Play Nurture support to children within 1 mile of the Play Sanctuary.
Gloucestershire Community Fdn	Grant to supply and fit heat pump to the Play Sanctuary.
Erasmus	PG is participant in PAClife project using volunteering to help young people overcome adverse circumstances
GoC Coney Hill	Growing our Communities Fund for Coney Hill; still delivering sessions delayed by Covid
GoC Ruspidge	Growing our Communities Fund for Ruspidge; still delivering sessions delayed by Covid
County Ccl HAF Grant	Grant to provide active play sessions with a hot meal for children during school holidays.
Glos Disability Fund	Grant for Bags of Play during Covid and for sensory play items for Play Nurture.
Awards for all	Year round play sessions in Ayland Gardens; paused due to Covid (resumed Sept 21)
National Lottery Covid Emergency Fund	Grant to support charity for 6 months during Covid emergency 2020-2021. This amount is for salaries paid in arrears and core costs paid in advance.
Thriving Communities Grant	Project to support local communities to set up their own play sessions. Paused due to Covid.
MidCounties Co-Operative	Grant to buy rewards for Young Volunteers when they hit target hours volunteered.
Active Gloucestershire	Grant towards supporting work with Volunteers.
GoC Cirencester	Growing our Communities Fund for Cirencester; still delivering sessions delayed by Covid.
Together In Matson	Funding for large flasks and for soup and rolls for holiday play sessions.
NHS CCG Kingsway Project	Grant for 2 year project to run after-school play sessions, school Play Nurture sessions and holiday play sessions across Kingsway, Gloucester.
NHS CCG Play Nurture Plus Project	Grant for 2 year project to help schools develop and run their own Play Nurture sessions, train Play Champions in schools and promote the benefits of child-led play
<u>General fund -</u>	Targeted as 3-6 months running costs which is approximately £60 - 120k.
<u>Designated Funds:</u>	
Vehicle Fund -	The vehicle fund is for the repair and maintenance of motor vehicles held and a replacement scheme.
Equipment Funds -	The equipment funds are for the replacement of office and play equipment held.
Uniform Fund -	To provide for uniforms.
Fixed Asset Reserves Fund -	Designated fund for the net book value of fixed assets, representing funds not freely available to be spent on the operating costs of the charity

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2022

21 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Funds	Restricted Funds	2022 Total
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Tangible fixed assets	-	54,804	-	54,804
Current assets	111,548	40,325	193,276	345,149
Creditors: amounts falling due within one year	(13,731)	-	-	(13,731)
Total	97,817	95,129	193,276	386,222

	General Fund	Designated Funds	Restricted Funds	2021 Total
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible fixed assets	13,131	0	0	13,131
Current assets	56,205	40,325	38,241	134,771
Creditors: amounts falling due within one year	(10,680)	-	-	(10,680)
Total	58,656	40,325	43,367	137,222