



**PLAY GLOUCESTERSHIRE**

**COMPANY NUMBER 6260058**

**REGISTERED CHARITY NUMBER 1126562**

**REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

PLAY GLOUCESTERSHIRE

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for the Year Ended 31 March 2023

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PLAY GLOUCESTERSHIRE

COMPANY INFORMATION

for the Year Ended 31 March 2023

**Trustees & directors:**

Diane Mautterer	
Matthew Arthur	
Jenni Wilson	
Chloe Booth	Resigned 16/5/22
Lindsay Chaplin	Appointed 17/8/22
Hilary Smith	Appointed 20/2/23 Resigned 29/3/23
Kay Lillington	Appointed 3/7/23

**Key management personnel:** Ben Morris

**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 2023

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 2023. 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.

Play Gloucestershire had 8 adult general volunteers, 5 who helped out at play sessions on an occasional basis during 2022-23; they are always in addition to paid staff and are there to provide extra support with activities and act as role models. The other 3 helped paint and decorate the Sanctuary. There is also a very successful Young Volunteers programme, with 43 volunteers aged 10 - 18. They help run activities, tidy up, provide positive role models and we provide training and mentoring for them.

PLAY GLOUCESTERSHIRE  
REPORT OF THE TRUSTEES  
for the Year Ended 31 March 2023

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.

### **Achievements and Performance**

Through our various play initiatives, we aim to improve the well-being of children and families by fostering a sense of community, building relationships, and promoting positive mental health. 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 the charity has and continues to benefit from strong, trusting partnerships with commissioners. These can be at a hyper local level such as a parish council or community group who invest in play for their community: the majority of these continued to fund the charity during the covid stand down periods, aware they would need our unique offer of outdoor play and community development when the restrictions were lifted. We also are working closer with commissioners who have a broader landscape in terms of outcomes they are trying to achieve, such as The National Lottery Community Fund and includes NHS Gloucestershire, with whom we have forged a stronger relationship as they continue to fund our Play Nurture Plus work in schools and community development in Kingsway. There has been further NHS funding towards our therapeutic play for a county wide offer targeting individual children and young people. This dual aspect approach means the charity has a strong financial outlook where we can offer play on a universal basis, but also an individual one. Where the two combine in terms of universal and targeted provision happening in the same location, we are witnessing huge physical and psychological benefits for the children and young people involved.

### **Community Play**

The community play offer is a vital aspect of Play Gloucestershire's mission to provide opportunities for children and young people to play freely and develop their social, emotional, and physical skills. The community play offer includes both after school and holiday play sessions in local parks. These play opportunities are accessible to all children, regardless of their background or ability, and are designed to be inclusive, safe, and fun. We work closely with children, young people, local schools, community groups, and families to identify the needs of children in the area and tailor our play offer accordingly.

Our community play offer has been more important than ever. With the COVID-19 pandemic causing disruption to education and social interactions, our play sessions have provided a much-needed outlet for children to play and connect with others. We have made good on the investment made in us by community partners during lockdown by seamlessly returning to existing sites, and we have also taken on more community work with new partners.

### **Work in Schools**

We have continued to run Play Nurture sessions at Harewood Junior School and at The Milestone School (SEND provision setting). We have also provided one-to-one sessions with two children. One is in a Pupil Referral Unit; they identified a need for his day to start positively and now use this time with a Play Ranger to set him up for a good day. An unexpected outcome of our Play Nurture Plus work has been several of our partner schools have witnessed the positive impact of our Play Rangers and the relationships forged with children and young people through play. This has led a number to enquire about one-on-one work with some of their most vulnerable pupils. In one case, the school wanted us to work with a pupil who had not returned to fulltime education, using playwork to build his confidence with the aim of moving sessions from home to school, adding this to his part-time timetable.

Our Play Nurture Plus project, described below, also takes place in schools.

### **Play Statistics**

The statistics show we have provided 50 holiday play days, 68 school sessions, 167 play nurture sessions, 186 after school sessions, 2 events and 15 one-to-one sessions. This totals more than 846 hours of outdoor play, receiving 7672 play visits from children.

## PLAY GLOUCESTERSHIRE

### REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

Some significant projects have been funded during this year:

#### **Play Nurture Plus**

The original Play Nurture Plus pilot was a success and an extension to the joint project between Play Gloucestershire, and NHS Gloucestershire's Integrated Care Board was commissioned. The aim of the project was to extend the reach of the original project outcomes: 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. This year we have worked with 4 partner schools and supported pupils to:

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

There are faculty members spread across 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 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.

#### **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 delivered HAF activities during Easter and Summer holidays, as well as a place on the project steering group and sub-committee looking at how to engage and encourage teenagers to take part in the programme. We have worked with the district leads in the Cotswolds, the Forest of Dean and in Gloucester closely with Gloucestershire Gateway Trust and The Venture, White City.

#### **Play 2 Nurture**

We are approaching the halfway mark of our three-year 'Play 2 Nurture' project. Supporting 90+ school-aged children each year, we use 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). This year we have combined this targeted approach with a universal offer taking our Tuesday sessions to the local open space at Ayland Gardens with a dual approach in mind. Firstly, it has allowed us to offer a safe space for those that have worked with us in The Play Sanctuary to play in their community, making new friends and experiencing their local play space potentially for the first time. Conversely the universal access sessions in the community have allowed children and young people to identify their own needs for additional support and refer themselves to our targeted sessions, having built a relationship with the play team who work at the speed of trust.

We have provided 167 sessions and 1373 play visits involving 108 children.

#### **Other significant developments:**

We achieved significant investment in community play utilising Gloucestershire County Council's Levelling Up Together funding, supporting the annual service costs in Podsmead, Gloucester extending that project by at least another year. We are bringing holiday play days back to Ruspidge in the Forest of Dean, and returning to Kingsholm in Gloucester after an 8-year play hiatus.

Further funding has been provided from The Virtual School to provide a mixed portfolio of training and play interventions for children in care and their foster families. We will be looking at providing a summer celebration event in 2024 inviting all The Virtual School families to enjoy a day of play together.

A milestone moment for Play Gloucestershire came in October half term as for the first time we had a team made up of Play Rangers that had all come through our Young Volunteer programme.

## PLAY GLOUCESTERSHIRE

### REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

Partnership work with Bourton on the Water parish council and their Community Warden has led to local cafes donating unsold food to our team on a Wednesday to serve up to the children on site. The sheer amount given to us has resulted in food packages going home as well as filling bellies on site.

In the Autumn, the Trustees made the decision to support staff with the impact of the cost of living crisis by providing Winter Fuel/Cost of Living payments/vouchers to the team, which were gratefully received with much thanks eg; "This is so amazingly kind of you all and the gesture has blown me away after a few difficult weeks it's so lovely to see kindness first hand so thank you from the bottom of my heart"

#### **Beneficiaries of our services**

The main beneficiaries of our services are children, with our core age range being 7 to 14. 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 15 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 an increasing demand for our services as the ongoing recovery from the pandemic highlights the mental health needs of young people, both in school and in their communities. Demand is met through commissioning and grants with several large-scale projects this year. Projects such as our partnership work with NHS Clinical Commissioning Group CCG/ICB on a continuation of our 'Play Nurture Plus' programme in schools across the county as well as 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 lottery funded project 'Play 2 Nurture' is approaching the halfway stage and the interim report highlights this approach is working and by creating a 'hub of happiness' at The Play Sanctuary we are supporting vulnerable children and families. Gloucestershire County Council's Early Help Team have also re-commissioned our 'Playful Transitions' approach – giving support to children in transition to secondary school.

Community play continues to be invested in by active community partners, and this includes new partners for this year such as Wotton-Under-Edge Town Council who have utilised their own youth programme funding as well as the Office of the Police Crime Commissioner to fund play for the whole community. 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 investment from the ICB, success in funding applications for match funding and holiday provision in addition to the support from the Gloucestershire Gateway Trust.

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 2023

### 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 new site leaders who can lead sessions in both types of work. We successfully recruited one person in June 2022 and have just recruited another in May 2023.

### 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 (£69,000 - £138,000). 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.

Free reserves are currently higher than this level at £142,838. Designated funds are £77,183 and include £33,546 remaining from a grant for an 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 2023 were as follows:

	£	£
<u>Restricted Funds</u>		253,416
<u>Unrestricted Funds</u>		
General Funds	142,838	
Designated Funds	<u>77,183</u>	
		220,021
<b>Total funds</b>		<b><u><u>473,437</u></u></b>

### Chair's Report

Reflecting on 2022/23, our charity continues to operate in a healthy financial position. The demand for our services has increased, particularly in light of the pandemic and the impact that has had on the mental health of young people. The return to community play has been particularly valued after the disruptions of covid and provides an accessible outlet for children to play and develop socially, physically and emotionally.

Our Play Nurture project in schools continues to offer valuable support and have a positive impact; as does our Play 2 Nurture project, which offers targeted support to build resilience and better life chance in young people.

The trustees have been pleased to welcome two new members to the board of trustees and have been delighted to see the progress Ben Morris has made during the first year in his role as Director of Play.



## PLAY GLOUCESTERSHIRE

### REPORT OF THE TRUSTEES

for the Year Ended 31 March 2023

#### **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 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:

Diane Mautterer	
Matthew Arthur	
Jenni Wilson	
Chloe Booth	Resigned 16/05/2022
Lindsay Chaplin	Appointed 17/08/2022
Hilary Smith	Appointed 20/02/2023 Resigned 29/03/2023
Kay Lillington	Appointed 03/07/2023

##### **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 Ben Morris.

##### **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 2023

**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: 08 / 11 / 2023

INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF  
PLAY GLOUCESTERSHIRE

I report on the accounts of the charity for the year ended 31 March 2023 set out on pages 10 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

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: 09 / 11 / 2023

# PLAY GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the Year Ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income from:</b>							
Donations	3	4,020	260,685	264,705	6,804	439,834	446,638
Charitable Activities	4	80,970	240	81,210	67,768	-	67,768
<b>Total</b>		<u>84,990</u>	<u>260,925</u>	<u>345,915</u>	<u>74,572</u>	<u>439,834</u>	<u>514,406</u>
<b>Expenditure on:</b>							
<b>Charitable activities</b>							
Direct costs for play ranger teams	6	50,994	160,210	211,204	26,418	207,827	234,245
Support costs	7	5,165	39,925	45,090	2,070	27,371	29,441
Governance costs	8	1,894	512	2,406	1,720	-	1,720
<b>Total</b>		<u>58,053</u>	<u>200,647</u>	<u>258,700</u>	<u>30,208</u>	<u>235,198</u>	<u>265,406</u>
<b>Net income (expenditure)</b>	11	26,937	60,278	87,215	44,364	204,636	249,000
Transfer between funds		138	(138)	-	49,601.00	- 49,601.00	-
<b>Net movement in funds</b>		<u>27,075</u>	<u>60,140</u>	<u>87,215</u>	<u>93,965</u>	<u>155,035</u>	<u>249,000</u>
<b>Reconciliation of funds</b>							
Total funds brought forward	18	192,946	193,276	386,222	98,981	38,241	137,222
<b>Total funds carried forward</b>	18	<u><u>220,021</u></u>	<u><u>253,416</u></u>	<u><u>473,437</u></u>	<u><u>192,946</u></u>	<u><u>193,276</u></u>	<u><u>386,222</u></u>

PLAY GLOUCESTERSHIRE  
Company number 6260058

BALANCE SHEET

As at 31 March 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	13		36,997		54,804
<b>CURRENT ASSETS</b>					
Debtors	14	135,344		162,684	
Cash at bank		<u>314,127</u>		<u>182,465</u>	
		449,471		345,149	
<b>CREDITORS</b>					
Amounts falling due within one year	15	<u>13,031</u>		<u>13,731</u>	
<b>NET CURRENT ASSETS</b>			436,440		331,418
<b>NET ASSETS</b>			<u>473,437</u>		<u>386,222</u>
<b>RESERVES</b>					
Restricted Funds	18		253,416		193,276
Unrestricted Funds	18				
General Funds		142,838		97,817	
Designated Funds		<u>77,183</u>		<u>95,129</u>	
			220,021		192,946
	18		<u>473,437</u>		<u>386,222</u>

The notes on pages 12 to 22 form part of these accounts.

For the year ended 31 March 2023, 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 08 / 11 / 2023 and are signed on their behalf by:



Diane Mautterer  
Chair of Trustees

PLAY GLOUCESTERSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2023

**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 2023

**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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Grants received	-	260,685	260,685	441,590
Donations received	4,020	-	4,020	5,048
<b>Total</b>	<b>4,020</b>	<b>260,685</b>	<b>264,705</b>	<b>446,638</b>
	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Grants received	1,756	439,834	441,590	202,432
Donations received	5,048	-	5,048	12,865
<b>Total</b>	<b>6,804</b>	<b>439,834</b>	<b>446,638</b>	<b>215,297</b>

PLAY GLOUCESTERSHIRE  
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**4 INCOME FROM CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Play Rangers service delivery fees	80,384	240	80,624
Other income	586	-	586
Total	<u>80,970</u>	<u>240</u>	<u>81,210</u>

	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>

**5 GOVERNMENT GRANTS**

The government grants recognised in the accounts were as follows:

	Total 2023 £	Total 2022 £
Erasmus (funding from EU)	8,353	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	3,776	92,024
National Lottery Community Fund RC South West Region	79,998	40,804
Levelling up fund	24,521	-
HMRC Furlough scheme	-	1,429
	<u>116,648</u>	<u>210,240</u>



PLAY GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2023

**6 DIRECT COSTS FOR PLAY RANGER TEAMS**

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
Salaries	5,880	140,408	146,288
Pensions	7,530	70	7,600
Childcare vouchers	157	-	157
Insurances	1,345	2,846	4,191
Training	697	1,266	1,963
Phones & admin	1,456	330	1,786
Equipment and activities	7,690	7,700	15,390
Transport & travel	6,992	5,053	12,045
Publicity	280	1,504	1,784
DBS checks	498	57	555
Staff uniform	299	215	514
ICT website development	70	-	70
Depreciation	17,946	-	17,946
Sundry	154	761	915
	<u>50,994</u>	<u>160,210</u>	<u>211,204</u>
<b>Comparative year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
Salaries	4,849	130,937	135,786
Pensions	146	7,500	7,646
Childcare vouchers	157	-	157
Insurances	869	3,456	4,325
Training	1,351	2,400	3,751
Phones & admin	948	586	1,534
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>

PLAY GLOUCESTERSHIRE  
NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2023

<b>7</b>	<b>SUPPORT COSTS</b>			
	<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
	Rent and rates	3,292	3,507	6,799
	Travelling expenses		879	879
	Maintenance	313	863	1,176
	Office costs	422	424	846
	Information technology	456	315	771
	Bank charges	82	32	114
	Gifts	600	-	600
	Memberships		8	8
	Salaries	-	28,299	28,299
	Evaluation	-	5,598	5,598
		<u>5,165</u>	<u>39,925</u>	<u>45,090</u>
	<b>Comparative year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
	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>
<b>8</b>	<b>GOVERNANCE COSTS</b>			
		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>
	Independent examination	900	-	900
	Accountancy	742	508	1,250
	Professional fees	252	4	256
		<u>1,894</u>	<u>512</u>	<u>2,406</u>
		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2022 £</b>
	Independent examination	720	-	720
	Accountancy	1,000	-	1,000
		<u>1,720</u>	<u>-</u>	<u>1,720</u>

PLAY GLOUCESTERSHIRE  
NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 March 2023

**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 (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).

**10 STAFF**

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

	<b>2023</b>	2022
	£	£
Wages and salaries	168,018	145,668
Social security costs	6,569	9,842
Pension costs	7,600	7,646
	<u>182,187</u>	<u>163,156</u>
<b>Number of employees</b>	<b>2023</b>	2022
The average monthly number of full-time equivalent employees during the period was:		
Charitable activities	5.16	5.00
Administration	0.68	1.00
Total	<u>5.84</u>	<u>6.00</u>

The average number of contracted employees during the year was 7.

No employee has employee benefits in excess of £60,000 (2022: 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 £40,506 (2022: £37,395).

**11 NET INCOME EXPENDITURE**

This is stated after charging:

	<b>2023</b>	2022
	£	£
Depreciation	17,946	8,336
Independent examiner's fee	900	600
Operating leases - rent	6,799	6,114

**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 2023

**13 TANGIBLE FIXED ASSETS**

	Property improvements	Computer Equipment	Office Equipment	Motor Vehicles	Total
<b>COST</b>		£	£	£	£
As at 1 April 2022	22,943	12,842	12,636	135,225	183,646
Additions			139		139
As at 31 March 2023	<u>22,943</u>	<u>12,842</u>	<u>12,775</u>	<u>135,225</u>	<u>183,785</u>
<b>DEPRECIATION</b>					
As at 1 April 2022	15,935	11,063	11,661	90,183	128,842
Charge for the year	4,822	621	1,007	11,496	17,946
As at 31 March 2023	<u>20,757</u>	<u>11,684</u>	<u>12,668</u>	<u>101,679</u>	<u>146,788</u>
<b>NET BOOK VALUE</b>					
As at 31 March 2022	<u>7,008</u>	<u>1,779</u>	<u>975</u>	<u>45,042</u>	<u>54,804</u>
As at 31 March 2023	<u>2,186</u>	<u>1,158</u>	<u>107</u>	<u>33,546</u>	<u>36,997</u>

**14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade debtors	24,321	17,058
Prepayments	11,023	5,626
Accrued income	100,000	140,000
	<u>135,344</u>	<u>162,684</u>

**15 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Creditors	2,111	3,455
Accruals and deferred income	7,686	6,844
Taxation and social security	2,346	2,545
Other creditors	888	887
	<u>13,031</u>	<u>13,731</u>

**16 DEFERRED INCOME**

	2023 £	2022 £
Deferred income brought forward	4,000	-
Income received	5,000	4,000
Income spent	- 4,000	
Deferred income carried forward	<u>5,000</u>	<u>4,000</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:

	<b>Land and Buildings</b>	
	2023 £	2022 £
Within 1 year	<u>1,593</u>	<u>1,593</u>

PLAY GLOUCESTERSHIRE  
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**18 STATEMENT OF FUNDS**

Current Year	Balance at 1 April 2022 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2023 £
<b><u>Restricted Funds:</u></b>					
NHS CCG	427	-	(428)	-	1
Glos CountyCcl Levelling up	-	24,521			24,521
Gloucestershire Gateway Trust	8,161	30,000	(28,162)	-	9,999
Kickstart grant	259	-	(115)	-	144
Podsmead Big Local	-	7,551	(7,551)	-	-
Youth Investment Fund	-	4	-	-	4
National Lottery Community Fund SW F	26,055	79,998	(80,590)	-	25,325
Gloucestershire Community Foundatior	1,595	-		-	1,595
Erasmus	4,813	8,353	(3,726)	-	9,440
GoC Coney Hill	1,565	-	(1,565)	-	-
GoC Ruspidge	3,135	-	(3,134)	-	1
Glos County C HAF Grant	1,374	3,776	(5,150)	-	-
Glos County C Early Help Commissioni	-	240	(240)	-	-
Avening CofE Education Fund	-	534	(534)	-	-
Thriving Communities Grant	5,876	-		-	5,876
NHS ICB Play Nurture	-	100,000		-	100,000
Active Gloucestershire	-	5,952		-	5,952
Together in Matson	20	-	(20)	-	-
NHS CCG Kingsway project	75,000	-	(36,931)	-	38,069
NHS CCG Schools project	65,000	-	(32,501)	-	32,499
	<u>193,276</u>	<u>260,925</u>	<u>(200,647)</u>	<u>(138)</u>	<u>253,416</u>
<b><u>Unrestricted Funds:</u></b>					
<b><u>Designated Funds:</u></b>					
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	-	-	-	36,858
	<u>95,129</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,183</u>
General Fund	97,817	84,990	(58,053)	18,084	142,838
<b>Unrestricted Funds</b>	<u>192,946</u>	<u>84,990</u>	<u>(58,053)</u>	<u>138</u>	<u>220,021</u>
<b>Total Funds</b>	<u>386,222</u>	<u>345,915</u>	<u>(258,700)</u>	<u>-</u>	<u>473,437</u>

## PLAY GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2023

Comparative Year	Balance at 1 April 2021 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2022 £
<b>Restricted Funds:</b>					
NHS CCG	-	50,000	(49,573)	-	427
Glos County Ccl Covid Prevention Fund	-	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)	-	(4)
GoC Nailsworth	498	-	(498)	-	-
National Lottery Community Fund SW F	-	40,804	(14,050)	(46,000)	26,055
Gloucestershire Community Foundatior	-	4,535	-	-	1,595
Erasmus	3,156	4,127	(2,470)	(699)	4,813
GoC Coney Hill	2,609	-	(1,044)	(2,940)	1,565
GoC Ruspidge	4,180	-	(1,045)	-	3,135
Glos County C HAF Grant	-	10,325	(80,325)	-	1,374
HMRC Furlough Scheme Grant	1,625	-	(1,625)	-	-
Glos Disability Fund	8,131	-	(8,131)	-	-
National Lottery Covid Emergency Fund	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
<b>Unrestricted Funds:</b>					
<b>Designated Funds:</b>					
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
<b>Unrestricted Funds</b>	<b>98,981</b>	<b>74,572</b>	<b>(30,208)</b>	<b>49,601</b>	<b>192,946</b>
		-			
<b>Total Funds</b>	<b>137,222</b>	<b>514,406</b>	<b>(265,406)</b>	<b>-</b>	<b>386,222</b>

**Restricted Funds:****NHS CCG**

Grant to fund 12 month Play Nurture Plus project in 2021-2 to bring play nurture to more schools across Gloucester to help support children post-Covid.

**Glos County Ccl Levelling up**

Grant to provide holiday playdays in Ruspidge during 2023-4 and year round after school and holiday play in Podsmead during 2023-4.

**Gloucestershire Gateway Trust**

Funds core costs.

**Kickstart**

Grant to cover costs of employing and training a new member of staff on 28 hrs/week. Remaining funds to be used for training and equipment for recruited staff member.

**Podsmead Big Local**

Grant funding for play sessions in Podsmead, Gloucester.

PLAY GLOUCESTERSHIRE  
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<b>Youth Investment Fund</b>	Grant to purchase an electric 8-seater vehicle for transporting children to and from the Play Sanctuary. Purchased March 2022.
<b>National Lottery Community Fund South West Region</b>	Grant funding a three-year project offering regular, targeted Play Nurture support to children within 1 mile of the Play Sanctuary.
<b>Gloucestershire Community Fdn</b>	Grant to supply and fit heat pump to the Play Sanctuary, plus other improvements.
<b>Erasmus</b>	PG is participant in PAClife project using volunteering to help young people overcome adverse circumstances
<b>GoC Coney Hill</b>	Growing our Communities Fund for Coney Hill; all sessions delayed by Covid now delivered
<b>GoC Ruspidge</b>	Growing our Communities Fund for Ruspidge; all sessions delayed by Covid now delivered.
<b>County Ccl HAF Grant</b>	Grant to provide active play sessions with a hot meal for children during Easter school holidays in 2022-23.
<b>Glos County Ccl Early Help</b>	Grant to run Transitions camps in the Summer holidays for children needing more support changing from primary to secondary school.
<b>Avening CofE Education Fund</b>	Grant to run a Summer playday.
<b>Thriving Communities Grant</b>	Project to support local communities to set up their own play sessions. Paused due to Covid.
<b>NHS ICB Play Nurture</b>	Grant to support small group and one to one Play Nurture delivery; grant is also to support expansion of PG to recruit new staff and lease transport to increase services
<b>Active Gloucestershire</b>	Grant to run Stay & Play sessions 2023-24
<b>Together In Matson</b>	Funding for large flasks and for soup and rolls for holiday play sessions.
<b>NHS CCG Kingsway Project</b>	Grant for 2 year project to run after-school play sessions, school Play Nurture sessions and holiday play sessions across Kingsway, Gloucester.
<b>NHS CCG Play Nurture Plus Project</b>	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
<b><u>General fund</u> -</b>	Targeted as 3-6 months running costs which is approximately £69 - 138k.
<b><u>Designated Funds:</u></b>	
<b>Vehicle Fund -</b>	The vehicle fund is for the repair and maintenance of motor vehicles held and a replacement scheme.
<b>Equipment Funds -</b>	The equipment funds are for the replacement of office and play equipment held.
<b>Uniform Fund -</b>	To provide for uniforms.
<b>Fixed Asset Reserves Fund -</b>	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 2023

**19 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2023 are represented by:				
Tangible fixed assets	-	36,997	-	36,997
Current assets	155,869	40,186	253,416	449,471
Creditors: amounts falling due within one year	(13,031)	-	-	(13,031)
<b>Total</b>	<b>142,838</b>	<b>77,183</b>	<b>253,416</b>	<b>473,437</b>
	<b>General Fund</b>	<b>Designated Funds</b>	<b>Restricted Funds</b>	<b>2022 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Fund balances at 31 March 2022 are represented by:				
Tangible fixed assets	0	54,804	0	54,804
Current assets	111,548	40,325	193,276	345,149
Creditors: amounts falling due within one year	(13,731)	-	-	-13,731
<b>Total</b>	<b>97,817</b>	<b>95,129</b>	<b>193,276</b>	<b>386,222</b>