



PLAY GLOUCESTERSHIRE

COMPANY NUMBER 6260058

REGISTERED CHARITY NUMBER 1126562

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

PLAY GLOUCESTERSHIRE

CONTENTS

for the Year Ended 31 March 2025

	Page
Reference and administrative information	1
Report of the Trustees	2 - 7
Independent examiners' report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 21

PLAY GLOUCESTERSHIRE

COMPANY INFORMATION

for the Year Ended 31 March 2025

Trustees & directors:

Diane Mautterer	
Matthew Arthur	
Jenni Wilson	left 7th May 2025
Lindsay Chaplin	
Kay Lillington	
Sameera Veshmia	appointed 7th May 2025

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 2025

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 2025. 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 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.

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

PLAY GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2025

Play Gloucestershire had 3 adult general volunteers who helped out at play sessions on an occasional basis during 2024-25; they are always in addition to paid staff and are there to provide extra support with activities and act as role models. We also had 4 volunteers who gave their time to do some maintenance work in the Sanctuary and its garden. There is also a very successful Young Volunteers programme, with 24 volunteers aged 10 - 18. They help run activities, tidy up, provide positive role models and we provide training and mentoring for them.

Achievements and Performance

This year, Play Gloucestershire continued to make a significant impact across Gloucestershire through its mission to deliver child-led, outdoor play opportunities for all. We maintained a strong presence in both rural and urban areas, delivering a unique blend of universal and targeted playwork that champions the power of play to support children's health, wellbeing and development.

Targeted and Therapeutic Playwork

Our **Play Nurture work**, delivered in partnership with the NHS as part of the multi-agency Navigational Hub (NavHub), has continued to grow in scope and impact. This collaboration has enabled us to offer responsive, therapeutic playwork interventions to children and families with complex needs — reinforcing our reputation as a trusted, flexible partner in early intervention and family support.

Our **Play2Nurture project**, funded by The National Lottery, came to a close this year after three successful years of combining universal community play with targeted therapeutic playwork in the GL1 postcode. The project supported hundreds of children through challenging life experiences and left a strong legacy in Gloucester communities.

[Read the Impact Report here](#)

A highlight of the year included **staff training at an alternative provision school**, where our approach to playwork was shared with education professionals seeking new ways to engage and support their pupils. This partnership reflects our belief that playwork can be transformative across education, care, and health settings.

Celebration and Inclusion

Our **National Play Day event**, delivered in partnership with The Virtual School, brought together foster families and children in care from across Gloucestershire. This joyful celebration of play was a powerful reminder of how play can build community, confidence and connection — particularly for those who need it most.

We were immensely proud to receive the '**Altogether Different' Award** at the National Playwork Awards. This recognition celebrates our commitment to inclusion, diversity and equity through playwork practice — and our ability to translate playwork theory into real-world impact.

A member of our management team also achieved a **Distinction in her Play Therapy training**, and now brings these qualified therapeutic skills into both our targeted and universal work, benefitting children and families across our offer.

Community and Partnership Success

Our partnership with the **Gloucestershire Gateway Trust** has remained strong. We were particularly pleased to see them awarded the contract to run **Children and Family Hubs** in Gloucester and the Forest of Dean — a development that will create new opportunities for play-based support and collaboration in these areas in the years ahead.

We've continued our commitment to supporting other organisations too — offering guidance to a fellow charity in Bristol as they successfully launched their own **Play Ranger** offer, sharing our knowledge to benefit even more children beyond county boundaries.

PLAY GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2025

With support from **Sovereign Network Group**, we delivered **holiday play provision in Stroud**, complementing ongoing after-school play funded by Stroud Town Council to provide a consistent, year-round service. This funding also enabled us to introduce **after-school play provision in Bishops Cleeve**, establishing a long-term play presence that will work alongside the Parish Council's investment in their hugely popular community fun days that we have been once again asked to organise and

In another example of our responsive approach, one of our core team members went above and beyond to advocate for a family referred through NavHub. By leveraging the strength of our partnerships and the charity's trusted reputation, urgent and meaningful support was secured for a family in crisis — a powerful example of how we act as **resource matchmakers**, always striving to create the best possible outcomes for those we work with.

Workforce Development and Sector Leadership

We welcomed three new **Apprentice Rangers** in summer 2024, all former young volunteers now developing their skills through on-the-job learning alongside our experienced team. This is a clear indicator of our **Young Volunteers programme's success in creating the playwork leaders of tomorrow**.

Investment in our team included allocating training budget for one staff member to gain her **driving licence**, a practical step that will expand our capacity to deliver community and targeted play sessions in more locations.

Nationally, our **Director of Play was invited to join the working group developing new National Occupational Standards for Playwork and qualifications**. This vital work puts us at the heart of shaping the future of the profession and supports ongoing momentum towards a **National Play Strategy**, reinforcing our belief that play must be recognised as a fundamental right and need for all

Play Statistics

In 2024-25 our Community play sessions delivered 855 hours of play, receiving 10,199 play visits; Play Nurture small group work and 1:1 work delivered 398 hours and 1,349 play visits; the Play 2 Nurture project delivered 421 hours, with 1,521 play visits. This gives a total of 1,674 hours, receiving 13,069 play visits.

Beneficiaries of our services

The main beneficiaries of our services are children, with our core age range being 8 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

The charity faced a challenging situation towards the end of the financial year as play nurture work funded by two large grants came to an end, funding £85k and £100k a year. This risk had been identified by the Trustees well in advance and reserves were kept at a high level to support continuing provision with the current cohort of children while alternative funding was found or future restructuring planned. A new three-year Lottery project was applied for and was approved in May 2025 (£85k per year) and a further £100k grant was secured at the end of March 2025. Reserves have been used to continue Play2Nurture work at a slightly reduced level so that the current cohort of children could be supported until the new project starts in July. Securing the Lottery grant over the next three years provides reliable funding for a large part of our play nurture work; a challenge for next year remains securing funding for the nurture work in schools if we want to maintain provision at the current level and retain our skilled staff

PLAY GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2025

Community work continues to be reliably funded by regular funders at about £100k a year; demand remains high and funders are happy with the provision. School holidays are fully booked with community playdays and a new after-school site in Bishops Cleeve has been added, with funding from Sovereign Housing Association.

Going concern

At meetings, the Trustees review the financial report which includes cashflow and budget updates. Cashflow projections are made for the next 12 months and budgets are also prepared to give at least 12 months view of the charity's finances. Trustees are kept up to date with progress on renewing annual service agreements, which is done as far in advance as is possible; the majority are repeat funders and many have been with us for more than 10 years. Trustees are also kept informed of planning, research and progress in securing new funding for developing a combination of community and Play Nurture work, which is ongoing and aligned with the charity's strategic plan. Successful recent bids have been made to the NHS, National Lottery and Gloucestershire County Council for this type of project. Reports also monitor the current and projected level of unrestricted reserves. On the basis of this information, the Trustees are satisfied that the charity is a going concern

Reserves policy

The trustees adopt a risk-based approach to reserves.

A key risk for 2025-26 was the ending of two large funds supporting play nurture work (Lottery and NHS grants). As detailed above there was a delay in securing further grants, so reserves were maintained to allow for continuing work with the current cohort of children while securing funding or planning a restructure. Play Nurture work in schools remains funded on a single year basis by a large NHS grant (£100k), so reserves will need to be in place towards the final quarter of the financial year in case there are any delays or difficulties in finding funds for 2026-27. Once again this would give time to secure funding – in recent experience it has taken up to six months to apply for and secure large grants. Nurture work requires a higher level of skills and training for staff, so it is important to retain staff because it is difficult to recruit people who can immediately work at that level.

Other risks requiring reserves are the replacement of our remaining four 15-year old diesel vans with electric or hybrid versions. We currently have two electric vehicles and this year are looking to acquire another. We are a mobile service so reliable vans are essential and as an environmentally-aware organization we want to transition to low emission vehicles.

Another risk identified by the trustees is that of large statutory redundancy payments needing to be made in the event of winding the charity up; most contract staff have been with the charity for many years. Estimated cost as at May 2025 would be £39k.

Finally, funders often ask how the charity can demonstrate that it is sustainable and this requires holding a reasonable level of reserves to cover gaps in funding.

The target range for reserves has been identified as between £164k and £214k.

Reserves as at 31 March 2025 were as follows:

	£	£
<u>Restricted Funds</u>		182,315
<u>Unrestricted Funds</u>		
General Funds	243,972	
Designated Funds	<u>31,863</u>	
		275,835
Total funds		<u>458,150</u>

PLAY GLOUCESTERSHIRE
REPORT OF THE TRUSTEES
for the Year Ended 31 March 2025

Chair's Report

Reflecting on 2024/25, Play Gloucestershire remains in a healthy financial position. We continue to offer community play and Play 2 Nurture, with a high demand for both universal and targeted play, supporting children and providing an opportunity to play and develop. Our Play 2 Nurture project, offering more targeted support came to end after three years of National Lottery funding.

We have welcomed three new apprentice Play Rangers, all of whom have progressed from the Young Volunteer programme. This shows the power and success of the programme. Congratulations also to a member of the management team for qualifying with distinction in Play Therapy.

We were thrilled to be recognised at the National Play Awards and received the 'Altogether Different Award'.

The trustees said goodbye to Jenni, who stepped down as a trustee after many years supporting the charity. We also welcomed a new trustee, Sameera. As always, the trustees offer their thanks to all of the Play Gloucestershire staff.

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	left 7th May 2025
Lindsay Chaplin	
Kay Lillington	
Sameera Veshmia	appointed 7th May 2025

Organisation

PLAY GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

for the Year Ended 31 March 2025

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 Charity has a risk management policy which includes an annual review of the risks the charity may face and the establishment of systems and procedures to mitigate those risks identified. It also includes 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.

Related parties and relationships with other organisations

Play Gloucestershire does not have any formal partnerships with other organisations for play delivery but has 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: 21 / 10 / 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
PLAY GLOUCESTERSHIRE

I report on the accounts of the charity for the year ended 31 March 2025 set out on pages 9 to 21.

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 accounts to be reached.



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

Date: 23 / 10 / 2025

PLAY GLOUCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the Year Ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income from:							
Donations	3	2,956	294,029	296,985	4,047	114,822	118,869
Charitable Activities	4	103,433	-	103,433	127,866	-	127,866
Total		<u>106,389</u>	<u>294,029</u>	<u>400,418</u>	<u>131,913</u>	<u>114,822</u>	<u>246,735</u>
Expenditure on:							
Charitable activities							
Direct costs for play ranger teams	6	76,800	197,990	274,790	67,850	209,316	277,166
Support costs	7	28,755	32,161	60,916	5,173	38,154	43,327
Governance costs	8	1,180	1,422	2,602	3,193	446.00	3,639
Total		<u>106,735</u>	<u>231,573</u>	<u>338,308</u>	<u>76,216</u>	<u>247,916</u>	<u>324,132</u>
Net income (expenditure)	11	(346)	62,456	62,110	55,697	(133,094)	(77,397)
Transfer between funds		(836)	836	-	1,299.00	- 1,299.00	-
Net movement in funds		<u>(1,182)</u>	<u>63,292</u>	<u>62,110</u>	<u>56,996</u>	<u>(134,393)</u>	<u>(77,397)</u>
Reconciliation of funds							
Total funds brought forward	18	277,017	119,023	396,040	220,021	253,416	473,437
Total funds carried forward	18	<u><u>275,835</u></u>	<u><u>182,315</u></u>	<u><u>458,150</u></u>	<u><u>277,017</u></u>	<u><u>119,023</u></u>	<u><u>396,040</u></u>

BALANCE SHEET

As at 31 March 2025

	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible assets	13		31,863		49,442
CURRENT ASSETS					
Debtors	14	17,769		43,593	
Cash at bank		<u>432,096</u>		<u>317,873</u>	
		449,865		361,466	
CREDITORS					
Amounts falling due within one year	15	<u>23,578</u>		<u>14,868</u>	
NET CURRENT ASSETS			426,287		346,598
NET ASSETS			<u>458,150</u>		<u>396,040</u>
RESERVES					
Restricted Funds	18		182,315		119,023
Unrestricted Funds	18				
General Funds		243,972		227,575	
Designated Funds		<u>31,863</u>		<u>49,442</u>	
			275,835		277,017
	18		<u>458,150</u>		<u>396,040</u>

The notes on pages 11 to 21 form part of these accounts.

For the year ended 31 March 2025, 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 21 / 10 / 2025 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 2025

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

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

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.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

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

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2025

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 2025 £	Total 2024 £
Grants received	-	294,029	294,029	114,822
Donations received	2,956	-	2,956	4,047
Total	2,956	294,029	296,985	118,869
	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Grants received	-	114,822	114,822	260,685
Donations received	4,047	-	4,047	4,020
Total	4,047	114,822	118,869	264,705

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Play Rangers service delivery fees	98,732	-	98,732
Other income	4,701	-	4,701
Total	<u>103,433</u>	<u>-</u>	<u>103,433</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Play Rangers service delivery fees	117,641	-	117,641
Other income	10,225	-	10,225
Total	<u>127,866</u>	<u>-</u>	<u>127,866</u>

5 GOVERNMENT GRANTS

The government grants recognised in the accounts were as follows:

	Total 2025 £	Total 2024 £
FVAF HAF Grant for Ruspidge	865	-
NHS ICB Nav Hub & play nurture grant 2025	102,150	-
Build Back Better grant for Ruspidge	4,305	-
NHS ICB Nav Hub & play nurture grant 2024	100,000	-
Stroud District Council Targeted Health Grant	4,685	-
Gloucestershire CC HAF Grant	2,420	-
National Lottery Community Fund RC South West Region	44,316	89,803
NHS ICB Kingsway Continuation Project	-	14,109
	<u>258,741</u>	<u>103,912</u>

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2025

6 DIRECT COSTS FOR PLAY RANGER TEAMS

Current Year	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Salaries	22,153	163,199	185,352
Pensions	10,879	-	10,879
Childcare vouchers	172	-	172
Insurances	8,209	4,824	13,033
Training	975	2,065	3,040
Phones & admin	2,167	1,767	3,934
Equipment and activities	7,098	14,749	21,847
Transport & travel	3,339	9,615	12,954
Publicity	306	1,078	1,384
DBS checks	556	294	850
Staff uniform	265	399	664
ICT website development	22	-	22
Depreciation	19,479	-	19,479
Sundry	1,180	-	1,180
	<u>76,800</u>	<u>197,990</u>	<u>274,790</u>
Comparative year	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Salaries	7,458	169,376	176,834
Pensions	4,779	5,000	9,779
Childcare vouchers	166	-	166
Insurances	8,200	3,923	12,123
Training	1,112	5,384	6,496
Phones & admin	2,285	837	3,122
Equipment and activities	22,705	11,543	34,248
Transport & travel	2,607	9,667	12,274
Publicity	260	3,104	3,364
DBS checks	232	186	418
Staff uniform	3,189	211	3,400
ICT	-	85	85
Depreciation	14,211	-	14,211
Sundry	646	-	646
	<u>67,850</u>	<u>209,316</u>	<u>277,166</u>

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2025

7 SUPPORT COSTS**Current Year**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Rent and rates	1,141	6,741	7,882
Travelling expenses		-	-
Maintenance	1,100	4,508	5,608
Office costs	633	832	1,465
Information technology	203	710	913
Bank charges	39	67	106
Gifts	-	-	-
Memberships	35	-	35
Salaries	25,604	15,601	41,205
Evaluation	-	3,702	3,702
	<u>28,755</u>	<u>32,161</u>	<u>60,916</u>

Comparative year

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Rent and rates	2,264	4,624	6,888
Travelling expenses		-	-
Maintenance	1,068	1,545	2,613
Office costs	917	201	1,118
Information technology	448	517	965
Bank charges	73	37	110
Gifts	-	-	-
Memberships		-	-
Salaries	403	26,020	26,423
Evaluation	-	5,210	5,210
	<u>5,173</u>	<u>38,154</u>	<u>43,327</u>

8 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Independent examination	311	589	900
Accountancy	310	541	851
Professional fees	559	292	851
	<u>1,180</u>	<u>1,422</u>	<u>2,602</u>

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Independent examination	716	184	900
Accountancy	588	262	850
Professional fees	1,889	-	1,889
	<u>3,193</u>	<u>446</u>	<u>3,639</u>

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

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 (2024: Nil).

Aggregate donations from related parties were £nil (2024: £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 (2024: £nil).

10 STAFF

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

	2025	2024
	£	£
Wages and salaries	216,157	194,908
Social security costs	10,400	8,349
Pension costs	10,879	9,779
	<u>237,436</u>	<u>213,036</u>

Number of employees

	2025	2024
The average monthly number of full-time equivalent employees during the period was:		
Charitable activities	6.00	5.62
Administration	0.70	0.68
Total	<u>6.70</u>	<u>6.30</u>

The average number of contracted employees during the year was 9. (2024: 7)

No employee has employee benefits in excess of £60,000 (2024: 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 £42,595 (2024: £40,506).

11 NET INCOME EXPENDITURE

This is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation	19,479	14,211
Independent examiner's fee	900	900
Operating leases - rent	7,882	6,888
Loss / (profit) on disposal of fixed assets		(6,250)

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.

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2025

13 TANGIBLE FIXED ASSETS

	Property improvements	Computer Equipment	Office Equipment	Motor Vehicles	Total
COST	£	£	£	£	£
As at 1 April 2024	22,943	14,145	12,775	140,578	190,441
Additions	1,900				1,900
Disposals					
As at 31 March 2025	<u>24,843</u>	<u>14,145</u>	<u>12,775</u>	<u>140,578</u>	<u>192,341</u>
DEPRECIATION					
As at 1 April 2024	21,589	12,481	12,698	94,231	140,999
Charge for the year	822	789	36	17,832	19,479
Disposal					
As at 31 March 2025	<u>22,411</u>	<u>13,270</u>	<u>12,734</u>	<u>112,063</u>	<u>160,478</u>
NET BOOK VALUE					
As at 1 April 2024	<u>1,354</u>	<u>1,664</u>	<u>77</u>	<u>46,347</u>	<u>49,442</u>
As at 31 March 2025	<u>2,432</u>	<u>875</u>	<u>41</u>	<u>28,515</u>	<u>31,863</u>

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	6,565	34,182
Prepayments	10,543	8,633
Accrued income	661	778
	<u>17,769</u>	<u>43,593</u>

15 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Creditors	7,778	2,968
Accruals and deferred income	10,928	7,592
Taxation and social security	3,410	3,010
Other creditors	1,462	1,298
	<u>23,578</u>	<u>14,868</u>

16 DEFERRED INCOME

	2025 £	2024 £
Deferred income brought forward	5,000	5,000
Income received	8,000	5,000
Income spent	(5,000)	(5,000)
Deferred income carried forward	<u>8,000</u>	<u>5,000</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. It also funds a Play Education Day event to promote and offer support to carers/households in making children's lives more playful.

17 OTHER COMMITMENTS

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

	Land and Buildings	
	2025 £	2024 £
Within 1 year	<u>2,402</u>	<u>1,593</u>

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

18 STATEMENT OF FUNDS

Current Year	Balance at 1 April 2024 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2025 £
<u>Restricted Funds:</u>					
Sovereign Housing Association	-	10,000	(2,760)		7,240
Levelling Up Grants	612	-	(612)		-
Gloucestershire Gateway Trust	-	20,000	(20,000)	-	-
Kickstart grant	78	-	(78)	-	-
FVAF grant Ruspidge Playday	-	865		-	865
NHS ICB Kingsway Continuation Projec	14,109	-	(12,934)	-	1,175
Glos County C HAF Grant	-	2,420	(2,420)		-
National Lottery Community Fund SW F	24,936	44,316	(70,088)	836	-
Gloucestershire Community Foundation	851	-	(851)	-	-
High Sheriff's Grant via GCF	-	1,000			1,000
NHS ICB Nav Hub & Play Nurture 2025	-	102,150			102,150
Morrisons Foundation	-	2,700	(2,700)	-	-
Build Back Better grant for Ruspidge	-	4,305	(4,305)	-	-
Thriving Communities Grant	5,876	-		-	5,876
NHS ICB Play Nurture 2023/24	57,079	100,000	(95,244)		61,835
Avening C of E Education Fund	-	1,588	(1,588)	-	-
Stroud District Council Targeted Health	-	4,685	(2,511)	-	2,174
NHS CCG Kingsway project	3,459	-	(3,459)	-	-
NHS CCG Schools project	12,023	-	(12,023)	-	-
	<u>119,023</u>	<u>294,029</u>	<u>(231,573)</u>	<u>836</u>	<u>182,315</u>
<u>Unrestricted Funds:</u>					
<u>Designated Funds:</u>					
Fixed Asset Reserves Fund	49,442	-	-	(17,579)	31,863
	<u>49,442</u>	<u>-</u>	<u>-</u>	<u>(17,579)</u>	<u>31,863</u>
General Fund	227,575	106,389	(106,735)	16,743	243,972
Unrestricted Funds	<u>277,017</u>	<u>106,389</u>	<u>(106,735)</u>	<u>(836)</u>	<u>275,835</u>
Total Funds	<u>396,040</u>	<u>400,418</u>	<u>(338,308)</u>	<u>-</u>	<u>458,150</u>

PLAY GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

for the Year Ended 31 March 2025

Comparative Year	Balance at 1 April 2023 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2024 £
Restricted Funds:					
NHS CCG Grant	(1)			1	
Levelling Up Grants	24,521		(23,909)		612
Gloucestershire Gateway Trust	9,999	10,000	(19,999)		
Kickstart grant	144		(66)		78
Cotswold Youth Network		910	(910)		
NHS ICB Kingsway Continuation Project		14,109			14,109
Youth Investment Fund	(4)			4	
National Lottery Community Fund SW F	25,325	89,803	(90,192)		24,936
Gloucestershire Community Foundation	1,595		(744)		851
Erasmus	9,440		(9,440)		
GoC Ruspidge	1			(1)	
Thriving Communities Grant	5,876				5,876
NHS ICB Play Nurture 2023	100,000		(41,618)	(1,303)	57,079
Active Gloucestershire	5,952		(5,952)		
NHS CCG Kingsway project	38,069		(34,610)		3,459
NHS CCG Schools project	32,499	-	(20,476)	-	12,023
	<u>253,416</u>	<u>114,822</u>	<u>(247,916)</u>	<u>(1,299)</u>	<u>119,023</u>
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)	-
Fixed Asset Reserves Fund	36,858			12,584	49,442
	77,183			(27,741)	49,442
General Fund	142,838	131,913	(76,216)	29,040	227,575
Unrestricted Funds	<u>220,021</u>	<u>131,913</u>	<u>(76,216)</u>	<u>1,299</u>	<u>277,017</u>
		-			
Total Funds	<u>473,437</u>	<u>246,735</u>	<u>(324,132)</u>		<u>396,040</u>

Restricted Funds:

Sovereign Housing Association	Grant to support holiday play in Stratford Park, Stroud and afterschool play in Bishops Cleeve.
Levelling Up Grants	Grant from County Council to provide holiday playdays in Ruspidge during 2023-4 & year round after school and holiday play in Podsmead during 2023-4.
Gloucestershire Gateway Trust	Grant towards 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.
FVAF Grant Ruspidge Playday	Grant from FVAF to support Ruspidge playday in Easter 2025
NHS ICB Kingsway Continuation project	Grant to fund year round after-school and holiday play in Kingsway to support nurture work in local schools and referrals from local GP practice.
County Council HAF Grant	Grant to provide active play sessions with a lunchtime meal for children during and Summer school holidays.
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. Project ended Dec 2025.

PLAY GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 March 2025

Gloucestershire Community Fdn	Grant for a heat pump and new fencing for the Play Sanctuary.
High Sheriff's grant via GCF	Grant for play equipment for Summer 2025
NHS ICB Nav Hub Play Nurture 2025	Grant to support small group and one to one Play Nurture delivery as part of the Multi-Agency Navigational Hub in Gloucester; grant is also to support expansion of PG to recruit new staff and lease transport to increase services.
Morrisons Foundation	Grant for playkit and food for Summer 2024
Build Back Better grant for Ruspidge	Grant to provide holiday play sessions in Ruspidge
Thriving Communities	Grant to support communities in running their own play sessions.
NHS ICB Nav Hub Play Nurture 2024	Grant to support small group and one to one Play Nurture delivery and participation in the Multi-Agency Navigational Hub trial; grant is also to support expansion of PG to recruit new staff and lease transport to increase services.
Avening C of E Education Fund	Grant to run two holiday play sessions in Summer 2024 and to provide portable toilet
Stroud District Council Targeted Health Grant	Grant to run Play Nurture sessions in schools in Stroud to support vulnerable children
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
Cotswold Youth Network	Grant for inclusion training and participation in project recording feedback from children.
Youth Investment Fund	Grant to purchase an electric people carrier for P2N project. Bought March 2022.
Erasmus	PG is participant in PAClife project using volunteering to help young people overcome adverse circumstances. Project now ended 2023.
Growing Our Communities Grant	Grant to support play in Ruspidge.
Active Gloucestershire	Grant to run Stay & Play sessions 2023-24
<u>General fund</u> -	Unrestricted reserves.
<u>Designated Funds:</u>	
Vehicle Fund -	The vehicle fund is for the repair and maintenance of motor vehicles held and a replacement scheme. Funds undesignated in 2023-24.
Equipment Funds -	The equipment funds are for the replacement of office and play equipment held. Funds undesignated in 2023-24.
Uniform Fund -	To provide for uniforms. Funds undesignated in 2023-24.
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 2025

19

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Funds	Restricted Funds	2025 Total
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Tangible fixed assets	-	31,863	-	31,863
Current assets	267,550	-	182,315	449,865
Creditors: amounts falling due within one year	(23,578)	-	-	(23,578)
Total	243,972	31,863	182,315	458,150

	General Fund	Designated Funds	Restricted Funds	2024 Total
	£	£	£	£
Fund balances at 31 March 2024 are represented by:				
Tangible fixed assets	-	49,442	0	49,442
Current assets	242,443	-	119,023	361,466
Creditors: amounts falling due within one year	(14,868)	-	-	(14,868)
Total	227,575	49,442	119,023	396,040