

PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

**PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)**

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PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 JUNE 2021

Trustees	D MacDonald-Murray, Chair K Brooks S Chown N Palin S Ryder J C Forsyth S J Lowson A Bankes-Fay (appointed 15 April 2021) K Benjamin (appointed 15 April 2021) A Gilroy (appointed 15 April 2021)
Company registered number	07269045
Charity registered number	1137551
Registered office	Unit 1 The Barn Brixham Enterprise Estate Rea Barn Road Brixham Devon TQ5 9DF
Chief executive officer	D MacDonald-Murray
Accountants	Bishop Fleming LLP Chartered Accountants Century House Nicholson Road Torquay TQ2 7TD
Bankers	Lloyds Bank Plc 2 Palace Avenue Paignton TQ3 3ER
Solicitors	Jones Day 21 Tudor Street London EC4Y 0DJ

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 JUNE 2021

The Trustees present their annual report together with the financial statements of the Play Torbay for the year 1 July 2020 to 30 June 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

OBJECTIVES AND ACTIVITIES

a. POLICIES AND OBJECTIVES

Play Torbay provide active and creative play across the communities in Torbay. There are three playgrounds, one in each town and we have developed a play service which provides adventure, friendship and fun for hundreds of young people each year.

School aged children and their families are the main beneficiaries of our work, but all children are welcome including babies and toddlers. Additionally, we are committed to building a supportive ecosystem for disadvantaged families in Torbay – in particular, for families whose children have additional needs and challenging behaviours. We are seeking to build resilient networks, reduce isolation and upskill parents and carers, so that families have increased agency and community connections to help their children to thrive. Play Torbay is a charity and a company limited by guarantee that aims to increase awareness and understanding of the importance of play in children's lives. Play Torbay's work is based on Article 31 of the UN Convention on the Rights of the Child that every child has the right to relax and play and join in a wide range of cultural, artistic and other activities.

The objects of our charity are:

- **To enhance the development and education of children of Torbay through play**
- **To advance the education of the public regarding the importance of children's play**

We believe play is key to children's development, their learning, confidence, and wellbeing. We also think that unstructured, self-directed, free play is the best type of play for young children. We know that as children grow, the way they play changes and that our understanding and responses should reflect this.

Key strands of work to achieve this are:

Child-Centred Activity

- Play-based and community sessional activities with children and young people (independent play)
- Imaginative holiday projects (e.g. Quest Play) for young people
- Targeted support and learning for children through PILOT alternative education provision

Family-Centred Activity

- Both regular and themed one-off play-based sessional activities and events for families

Parent/Carer/ Community-Centred Activity

- Skills, learning and development for parents and carers

Community-Centred Activity

- An empowering support network for parents and carers
- Community play spaces maintained in ways which protect the environment and where possible ensure space for children's play for the longer term – e.g. Community Asset Transfer, ecological sustainability
- Skills Bank maintained to sustain and support volunteering and ensure quality delivery of services

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

- A self-sustaining organisation with income streams linked to play-based engagement
- Enterprise development

The pandemic naturally presented our organisation with new challenges. We had to rethink, re-organise, and reprioritise our delivery so that our practice reflected the needs of the children, young people and families we were working with through unprecedented times.

Over the year, we have seldom been delivering face to face sessions but have developed new playful approaches described later in this report. We have continued to work cooperatively with and in regular communication with partners including other voluntary organisations, schools, community builders, early help teams, family intervention services and the police. We have again worked closely with the local authority and actively contributed to the design and development of play-based alternative education services at a local level. Fundraising continues to be vitally important to support our work with children and families. This year we focused on raising funds to deliver COVID related provision putting previous plans on hold.

This annual report highlights the key areas of work in alphabetical order:

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

ADVENTURE PLAYGROUNDS AND HOLIDAY PROVISION

Indigos Go Wild in Brixham
Wild Fox in Paignton
Fort Apache in Torquay

Throughout the playgrounds continued to offer a programme of activities despite COVID 19 restrictions. Although the sessions had to be carefully planned, with pre-booking arrangements, planned activities in 'bubbles', and much greater attention to cleaning and handwashing the young people loved being outdoors playing. Adventure playgrounds are safe places where children can play in ways that they often cannot do elsewhere, providing the play opportunities that adults today would take for granted when they were children. In adventure playgrounds children learn for themselves how to deal with challenges, take risks and build the resilience needed to cope with life's encounters. There are opportunities to create camps, dens and other self-made constructions, grow plants and vegetables, make fires and cook on them and most importantly make and meet friends. The pandemic has meant that attendances have been very different this year but the popularity of play sessions via Zoom and Facebook have sustained.

Our provision was significantly supported through Torbay Council's Healthy Holidays scheme as part of the Government's support for children on Free School Meals campaign.

AFTERTHOUGHT

Afterthought is a facilitated series of free, weekly evening Zoom sessions mainly for parents and carers but often joined by playworkers and other professionals thinking about ways to manage during COVID and beyond. We recognised that COVID restrictions could be hard for parents and carers too, with children at home and juggling work commitments. We decided to try to create a time each week which would perhaps help them to support children possibly through further challenging times. The sessions run from 8pm to 9pm. Since summer 2020 there have been some amazing inspirational speakers, including parents themselves, presenting sessions on a range of different topics including autism, non-violent resistance, managing children's anxiety, sensory processing and sleep. Over the period we supported over 193 participants with very positive feedback.

ASRUS

ASRUS is a youth club providing activities and social learning experiences for young people in Torbay with Autism Spectrum Conditions. Young people who attend are accompanied by their parents/carers and often come with their brothers and sisters too. Before Covid activities included bushcraft skills, outdoor cooking, music and karaoke, indoor cooking, arts, crafts and demonstrations and trips.

Delivery very much depends on the huge commitment of Play Torbay staff and a band of hard-working

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

volunteers. SENDIASS continues to support ASRUS parents/carers offering them information, support and guidance. It is the only opportunity in Torbay for SENDIASS staff to meet and advise parents out of 'normal' office hours in a familiar environment and with their children. Regular attendance at ASRUS, enables staff to build up relationships and trust with parents over time. As a result, parents feel confident and comfortable about raising difficult issues and challenges. This has continued virtually during the pandemic. The Moor to Sea Collective also managed to continue with a musical offer for young people. During the COVID 19 funding was secured from DAISI to enable them to continue offering music often virtually in learners' own homes and latterly in two forest school bases.

COME INTO PLAY

'Come into Play' is a three-year programme which sets out to build a supportive 'eco-system' for disadvantaged families in Torbay – in particular, for families whose children have additional needs and challenging behaviours. Our aim is to develop a new user model of self-sustaining provision for families who face multiple difficulties where their experience and their solutions are valued and integrated into ongoing practice. The programme seeks to build resilient networks, reducing isolation and upskilling parents and carers, so that families have increased agency and community connections to help their children to thrive. To achieve these goals, Come into Play is designed as an integrated programme of play-based activities that engage with children, young people and families, with different entry points according to individuals' needs and interests. The model predicts that gradually, and based on positive experiences, families will engage more deeply in activities, and parents will develop confidence to become part of a 'community of practice', finding solutions together. This year, in response to the COVID restrictions we offered parents and carers the Afterthought programme described earlier. Play Torbay has also spent time building relationships and working in partnership with others to develop more opportunities for learning and skills development within the Bay. For example, Play Torbay's contribution to a new Playwork Apprenticeship (nationally) is to provide inclusive, funded opportunities for learners to engage in training. We believe this will give a much greater understanding of the importance of play in children's development in addition to increasing opportunities towards employment.

COMMISSIONS

Over the last year we have continued to develop an understanding of the commissioning process and how we might best contribute to the delivery of services in the community.

Commissions in 2021 included:

- Providing one to one enabling support for young people
- Organising and designing play audits
- Delivering forest skills and bushcraft sessions
- Providing a creche facility
- Play Packs

The development of Play Packs throughout the pandemic was very successful. We worked in collaboration with Torbay and North Somerset Councils and because of economies of scale making it possible to produce and deliver 19,452 play activity booklets supporting children on Free School Meals as part of the Department of Education.

IMAGINE THIS...

Imagine This... is a partnership now comprising 50 organisations working with children, young people and families across Torbay. Together they deliver a wide range of community-based interventions and support the creation of new opportunities for children, young people and families. The collective aim is to co-design and develop ways to work to provide effective solutions to the pressing problems and challenges faced. They want to work shoulder to shoulder with children, young people and families to make Torbay a better place to grow up.

Guided by key messages from young people themselves, the five challenges being worked on are:

- More spaces to hang out
- Reduced stress and anxiety
- Greater access for ALL
- Safer streets

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

- Ways to protect our environment

An interesting collaboration through the pandemic was the development of the 'Let's Create and Play Packs for children and young people across the 0 – 19 age range starting with treasure baskets for babies right through to marbling and printmaking for teenagers. Working collectively with a number of Imagine this... partners, Play Torbay supported a centralised ordering system (admin@playtorbay.org.uk) which prioritises disadvantaged families and keeps a record of families receiving packs, their feedback and so on. Call handlers on the Helpline now advise families of the offer. To date, collectively we distributed thousands of packs.

PARTNERSHIPS

Play Torbay continues to be aware of the very real value and importance of partnership working. Over the last year due to COVID, there have been some novel and inspirational developments. The development of the 0 – 19 Let's Create and Play Packs resulted in joint fund-raising efforts between Imagine this... partners. Following on from our work last year we have continued to create opportunities to work more closely with local environmental organisations like Torbay Climate Action. We were also able to team up with the Art and Energy Collective who developed opportunities for local children to be involved in contributing to COP26, the United Nations Climate Change conference in Glasgow planned for November 2021. We have also continued to work closely with the Bristol Children's Scrapstore who have helped us to resource the play packs in a more sustainable way.

PLAY PACKS

Like everyone else with the advent of COVID our weekly face to face sessions stopped. Most of the young people we work with are disadvantaged or disabled and we wanted to find a way of maintaining contact. So, we continued to raise funds to create free play packs for families across the Bay. Play packs are activity boxes filled with bundles of scrap, craft, art growing and cooking materials which are delivered to families' doorsteps. There are eight to ten weeks' worth of activities in a Play Pack with instructions for lots of amazing stuff to make and do. Once the pack arrives children can then take part our weekly Zoom sessions together with other young people and a Senior Playworker guiding them through every step.

In 2020 – 2021 we delivered thousands of packs to the doorsteps of families with several different themes

1. Summer Play Pack
2. The HP Play Pack (based on Harry Potter)
3. Winter Play Pack
4. Eco Play Pack
5. The Awesome Green Play Pack

PILOT: PLAY TORBAY'S ALTERNATIVE PROVISION

There is also evidence that children living in poverty fare less well at school, have higher levels of long-term health problems or disability and fewer children achieve a good level of development in Torbay compared to other local authorities. The challenge for PILOT is to work with children and young people who for a number of reasons and circumstances are not thriving in mainstream school and following the impact of COVID we can now report that the situation for many families is even worse. PILOT successfully gives vulnerable children the time and space to take part in child-led outdoor play and benefit from its restorative and healing qualities, developing creative and digital learning activities which can also support real projects with enterprise opportunities

Our aim is to incorporate our under-used physical assets (playgrounds) during weekdays (term time) and make them available to young people 'on the edge' who often require a more holistic approach which can include working with their families. PILOT is not a long-term alternative to school but is providing the space and time to consider things differently, learn life skills, develop strategies for emotional regulation, a positive attitude to learning and where possible transition back into school. These interventions are costed packages and can provide individualised accredited programmes for young people.

The impact of COVID was so severe on some children the decision was taken by the charity to continue to support the families by providing them with a few hours of enabler support each week through the long summer holiday. The aim was to maintain a routine and a level of consistency for the young people, which was very successful and very much appreciated by the families involved.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

In total over the year we supported 36 children, 33 of which are now currently at school (mainstream and special schools), one is in 'Education Otherwise Than AT School' and two are in transition process. An additional 8 young people are also supported with off-school continued enabling.

SEND VOICES

Our work with SENDIASS to listen to the voices and be influenced by young people with Special Educational Needs and Disabilities (SEND) had to be put on hold during COVID. The plan is as restrictions are lifted to find a way to work with young people to:

- Help them be listened to so we hear the voices of young people with SEND
- Help them grow in confidence so that we understand their thoughts and experiences
- Give them more opportunities to have their say so that we can work with them to:
 - develop and deliver information that reflects their needs and wishes
 - provide visual information which reflects how young people with SEND would like their voices to be heard
 - raise awareness about the Local Offer, evaluate it and make the right changes and adjustments
 - help young people to understand their Education, Health and Care Plans and listen to what it means for them
 - offer practical information and advice in schools and colleges as well as accessible public locations during

the week and at the weekends – SEND Fairs.

SOCIAL MEDIA AND WEBSITE

The COVID-19 pandemic and consequent physical social restrictions had a profound impact on audiences' online behaviour and as a result Play Torbay's reach more than trebled across all platforms compared to the previous year.

This meant a significant re-evaluation of our strategies going forward. We had to consider adapting to a new and far more active online audience sector, resulting in a far wider reach to families (particularly female users between the ages of 21 and 55). As a result, it was important to capitalise on this by diversifying content and monitoring insights, constantly reshaping wording and visuals. We developed significant changes on the digital communications systems including:

- Transferring all data collected for Come into Play on to Apricot via CDT
- Installing an automated booking system and integrated onto website for all events
- Developing a new website, launched February 21: 8,140 hits with 6,000 unique visitors
- Achieving a 30% increase over the last year in our mailing subscribers which now totals 2,029
- The total social media impressions for the past year exceed 2,000,000 across all the platforms, a 90% increase since the start of the pandemic.
- o Facebook page likes: 4,435; page followers: 4,491
- o Instagram: 958 likes
- o Twitter: 1,984 followers

TRAINING AND SKILLS BANK

Previously progressing with well-attended sessions like the Makaton taster course and actively encouraging the experience and the solutions of parents and carers themselves to come into play. This was replaced by the Afterthought weekly zoom programme described earlier. We are planning to re-introduce training opportunities in 2022

The contribution by the Director on the Playwork Apprenticeship Trailblazer group has continued. The decision to develop a national Regulated Level 2 Qualification as part of the Apprenticeship has extended the development period and with the support of the Awarding Organisation TQUK an accompanying qualification TQUK Level 2 Diploma for the Playwork Practitioner (RQF) is now available.

Play Torbay have also been approved to deliver the Welsh qualification – the level 2 Award in Playwork Practice (L2APP) which is a perfect introduction for those new to playwork or working short term – i.e. in the holiday only.

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

Our vision for 2021 had not fundamentally changed since the previous year but the progress towards achieving our goals was significantly slower than anticipated because we diverted a lot of our energy into our response to COVID 19 and maintaining contact with children, young people and families. It will be important to work closely with colleagues in Torbay, the Council, the Torbay Development Agency, Imagine this... schools and colleges to support the recovery from the pandemic towards a greener more inclusive place to live, work and play.

Our plan is to develop the Indigos Goes Wild to become the first eco, people-powered playground and children's climate action centre in Torbay - INDIGOS GOES GREEN. We are working with children, young people and families to:

- Sustain the ecology of the space, the natural habitats, the green infrastructure and maintain children's play activities which have developed intrinsically over the years
- Design and build purpose-built accommodation for alternative outdoor learning and nurture play in addition to incorporating playful people-powered elements within the adventure playground itself as part of the final design
- Use eco-friendly materials and design draught-proofed and energy efficient buildings
- Develop the first multi-purpose, alternative technology children's centre in Torbay

To progress the Indigos Goes Green initiative in 2022 we want to

- Offer a greater range of appropriate spaces for PILOT, Alternative Provision and nurture play both indoors and out.
- Deliver a new 'Wild Indigos' after school /holiday outdoor childcare which will help sustain the site in the future. This would be a fully inclusive provision offering active, creative, and playful opportunities through informal sports, building dens, gardening, arts and crafts
- Provide the space for parents and carers to meet, to learn from each other, increasing mutual support, reducing isolation and providing opportunities for greater understanding and more involvement in their children's development.
- Maintain open-access adventure playground provision for the local community at the weekends

Approved by order of the members of the board of Trustees on 5 May 2022 and signed on their behalf by:

K Brooks
Trustee

**PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)**

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 JUNE 2021**

Independent Examiner's Report to the Trustees of Play Torbay ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

Responsibilities and Basis of Report

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

INDEPENDENT AUDITORS' REPORT TO THE OF PLAY TORBAY (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2021

Independent Examiner's Statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:

Dated: 5 May 2022

Will Hanbury

FCA CTA

Bishop Fleming LLP
Chartered Accountants
Century House
Nicholson Road
Torquay
TQ2 7TD

PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 JUNE 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and grants	3	30,630	257,401	288,031	178,525
Charitable activities	4	68,015	5,807	73,822	130,633
Total income		98,645	263,208	361,853	309,158
Expenditure on:					
Charitable activities		143,232	172,656	315,888	245,243
Total expenditure		143,232	172,656	315,888	245,243
Net (expenditure)/income		(44,587)	90,552	45,965	63,915
Transfers between funds	11	2,559	(2,559)	-	-
Total transfers		2,559	(2,559)	-	-
Net movement in funds		(42,028)	87,993	45,965	63,915
Reconciliation of funds:					
Total funds brought forward		75,455	93,845	169,300	105,385
Net movement in funds		(42,028)	87,993	45,965	63,915
Total funds carried forward		33,427	181,838	215,265	169,300

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 23 form part of these financial statements.

PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)
REGISTERED NUMBER:07269045

BALANCE SHEET
AS AT 30 JUNE 2021

	Note	2021 £	2020 £
Fixed assets			
		-	-
Current assets			
Debtors	9	61,949	16,354
Cash at bank and in hand		157,630	161,729
		219,579	178,083
Creditors: amounts falling due within one year	10	(4,314)	(8,783)
Net current assets		215,265	169,300
Total assets less current liabilities		215,265	169,300
Net assets excluding pension asset		215,265	169,300
Total net assets		215,265	169,300
Charity funds			
Restricted funds	11	181,838	93,845
Unrestricted funds	11	33,427	75,455
Total funds		215,265	169,300

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees on 05 May 2022 and signed on their behalf by:

K Brooks
Trustee

The notes on pages 12 to 23 form part of these financial statements.

**PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021**

1. Company Status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Play Torbay meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.2 INCOME

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.3 EXPENDITURE

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 DEBTORS

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

2.5 CASH AT BANK AND IN HAND

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.6 LIABILITIES AND PROVISIONS

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 FINANCIAL INSTRUMENTS

The Company 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.

2.8 PENSIONS

The Company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Company to the fund in respect of the year.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

2. Accounting policies (continued)

2.9 FUND ACCOUNTING

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from grants and donations

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	1,000	749	1,749
Grants	29,630	256,652	286,282
	<u>30,630</u>	<u>257,401</u>	<u>288,031</u>
	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	7,474	516	7,990
Grants	10,000	160,535	170,535
	<u>17,474</u>	<u>161,051</u>	<u>178,525</u>

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Training Income	62,015	5,807	67,822
Imagine This Partnership	6,000	-	6,000
	<u>68,015</u>	<u>5,807</u>	<u>73,822</u>

PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

4. Income from charitable activities (continued)

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Training income	111,286	19,347	130,633

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Total funds 2021 £
Direct costs	315,888	315,888
	Activities undertaken directly 2020 £	Total funds 2020 £
Direct costs	245,243	245,243
Analysis of direct costs		
	Total funds 2021 £	Total funds 2020 £
Staff costs	168,956	138,967
Legal and professional fees	152	465
Staff training and welfare	8,055	4,478
Consultancy expenses	53,192	38,189
Admin	465	496
Running costs	51,352	30,701
Office costs	4,845	4,407
Travel and accommodation	8,428	6,870
Advertising	5,626	2,366
Telephone	1,054	1,814
Utilities	1,476	6,305
Accountancy fees	840	2,040
Bank charges	87	119
Insurance	4,833	4,930
Maintenance	6,383	3,096
Interest paid	144	-
TOTAL 2021	315,888	245,243

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

6. Independent examiner's remuneration

	2021 £	2020 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	1,025	1,000
Fees payable to the Company's independent examiner in respect of:		
All other services not included above	675	650

7. Staff costs

	2021 £	2020 £
Wages and salaries	159,964	131,104
Social security costs	6,034	4,115
Contribution to defined contribution pension schemes	2,958	3,749
	168,956	138,968

The average number of persons employed by the Company during the year was as follows:

	2021 No.	2020 No.
Average number of employees	32	23

No employee received remuneration amounting to more than £60,000 in either year.

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8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 30 June 2021, no Trustee expenses have been incurred (2020 - £NIL).

PLAY TORBAY
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

9. Debtors

	2021	2020
	£	£
DUE WITHIN ONE YEAR		
Trade debtors	57,457	16,354
Other debtors	2,112	-
Prepayments and accrued income	2,380	-
	<u>61,949</u>	<u>16,354</u>

10. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	125	1,105
Other taxation and social security	1,402	1,514
Other creditors	379	457
Accruals and deferred income	2,408	5,707
	<u>4,314</u>	<u>8,783</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

11. Statement of funds

Statement of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
UNRESTRICTED FUNDS					
General Funds - all funds	75,455	98,645	(143,232)	2,559	33,427
RESTRICTED FUNDS					
Big Lottery Reaching Communities	78,154	135,683	(91,119)	-	122,718
Heritage Lottery - QUEST	1,987	-	-	(1,987)	-
ASRUS	1,466	2,996	(3,908)	-	554
Play Packs	2,196	9,000	(11,196)	-	-
Imagine This	1,498	2,794	(4,292)	-	-
Creche	572	-	-	(572)	-
Play Days	7,972	-	(6,006)	-	1,966
Job Retention Scheme	-	24,427	(24,427)	-	-
HAF	-	56,948	(348)	-	56,600
CAF Resilience Fund	-	31,360	(31,360)	-	-
	93,845	263,208	(172,656)	(2,559)	181,838
TOTAL OF FUNDS	169,300	361,853	(315,888)	-	215,265

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

11. Statement of funds (continued)

General funds of the charity are not designated for any particular purpose.

The Big Lottery Reaching Communities Fund is for expenditure on Bay Play and Come into play.

The QUEST fund is to devise a fun, exciting and interactive promenade theatre QUEST performance for all the family involving audiences in bringing the 'story' to life!

ASRUS funding is received to provide youth club activities and social learning experiences for young people in Torbay who are on the Autistic Spectrum.

The Play Packs fund relates to income received towards the play packs provided during the covid-19 pandemic restrictions.

The Job Retention Scheme fund relates to government grants received towards wages costs for employees furloughed due to the covid-19 pandemic restrictions.

The Creche fund relates income received for staffing creche facilities to local organisations.

The Play Days fund relates to income received in order to offer free play days for children in the local community.

The Imagine This fund relates to income received to run events for young people during the holidays.

The CAF Resilience Fund relates to income received from the Charity Aid Foundation to continue the organisation's core work. The charity used the funds to provide play packs to young people.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

11. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2020 £
UNRESTRICTED FUNDS					
General Funds	57,529	128,760	(110,444)	(390)	75,455
RESTRICTED FUNDS					
Big Lottery Reaching Communities	41,412	141,898	(105,156)	-	78,154
Heritage Lottery - QUEST	-	10,000	(8,013)	-	1,987
ASRUS	2,323	488	(1,345)	-	1,466
Play Packs	-	4,345	(2,149)	-	2,196
Imagine This	1,823	660	(985)	-	1,498
Creche	-	1,697	(1,125)	-	572
Play Days	-	11,054	(3,082)	-	7,972
Job Retention Scheme	-	4,292	(4,292)	-	-
QUEST	-	74	(74)	-	-
Daisi	-	5,890	(6,280)	390	-
APIB	929	-	(929)	-	-
QED	1,006	-	(1,006)	-	-
CHAT	363	-	(363)	-	-
	47,856	180,398	(134,799)	390	93,845
TOTAL OF FUNDS	105,385	309,158	(245,243)	-	169,300

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2021

12. Summary of funds

Summary of funds - current year

	Balance at 1 July 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2021 £
General funds	75,455	98,645	(143,232)	2,559	33,427
Restricted funds	93,845	263,208	(172,656)	(2,559)	181,838
	<u>169,300</u>	<u>361,853</u>	<u>(315,888)</u>	<u>-</u>	<u>215,265</u>

Summary of funds - prior year

	Balance at 1 July 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 June 2020 £
General funds	57,529	128,760	(110,444)	(390)	75,455
Restricted funds	47,856	180,398	(134,799)	390	93,845
	<u>105,385</u>	<u>309,158</u>	<u>(245,243)</u>	<u>-</u>	<u>169,300</u>

13. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £2,958 (2020 - £3,759). £324 (2020 - £403) was payable to the fund at the balance sheet date and included in creditors.

14. Related party transactions

During the year, a director's husband completed design work for the charity. In 2021, the total value of payments made were £11,793 (2020:£8,282).