

Company registration number: 07269045

Charity registration number: 1137551

# Play Torbay

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 June 2023



**WESTCOTTS**

CHARTERED ACCOUNTANTS  
& BUSINESS ADVISERS

## **Play Torbay**

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## **Play Torbay**

### **Reference and Administrative Details**

**Charity Registration Number** 1137551

**Company Registration Number** 07269045

**Trustees**

S Ryder  
J Forsyth  
A Gilroy  
K Brooks  
A Bankes-Fay (Resigned 13/07/2023)  
K Benjamin  
S Lowson (Resigned 28/01/2024)  
D MacDonald-Murray (Resigned 29/01/2024)  
S Chown  
S Ford (Appointed 08/11/2022, resigned 18/01/2024)

**Registered Office**

The charity is incorporated in England and Wales.  
Play Torbay  
Rowan Way  
Brixham  
TQ5 0SB

**Independent Examiner**

Westcotts (SW) LLP  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

## **Play Torbay**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 June 2023.

#### **Structure, governance and management**

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.

#### **Recruitment and appointment of Trustees**

New Trustees are recruited and inducted as follows;

- Gaps for skills are identified within Trustee meetings across each year and potential
- Trustees are identified
- Invitations are sent from the director
- If invitation are accepted. An induction pack and is sent to trustee
- They are formally accepted on the next Trustee meeting
- Every Trustee has a portal on Breathe our HR software where we keep details and there is access to all relevant company documents such as meeting minutes and governance documents etc.

#### **a. POLICIES AND OBJECTIVES**

Play Torbay provide active and creative play across the communities in Torbay. There are playgrounds in Brixham and Paignton and we have developed a play service in all three towns 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, community connections to help their children to thrive, and regular access to safe places to play.

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.



## **Play Torbay**

### **Trustees' Report**

Key strands of work to achieve this are:

#### **Child-Centred Activity**

- Play-based and community sessional activities with children and young people (independent play)
- Supportive projects for families in school holidays (e.g. Holiday Activities and Food Programmes)
- Targeted support and learning for children through PILOT alternative education provision
- Family based activities in themed events throughout the year
- Both regular and themed one-off play-based sessional activities and events for families
- Support for parents, carers, guardians /Community-Centred Activity

#### **Community-Centred Activity**

- An empowering support network for parents and carers
- Community play spaces maintained in ways which protect the environment and where possible ensuring space for children's play for the longer term - e.g. Community Asset Transfer, ecological sustainability
- A self-sustaining organisation with income streams linked to play-based engagement
- Enterprise development

We have continued to work cooperatively with and in regular communication with partners including other voluntary organisations, schools, community builders, early help teams, and family intervention services. We have again worked closely with the local authority, Children's Services, Public Health, Social Care and the Police. We have also actively contributed to the design and development of play-based Alternative Education services at a local level.

### **b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

#### **PLAYGROUNDS AND HOLIDAY PROVISION**

- Indigos Play and Ecology Centre, Brixham
- Wild Fox in Paignton
- Barton Cricket Club in Torquay

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. We have moved sites in Torquay this year from Fort Apache to Barton Cricket Club. In these 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. Our provision has been significantly supported through the Department of Education's Healthy Activities and Food (HAF) programme through Torbay Council's Healthy Holidays scheme as part of the support for children on Free School Meals campaign.

Statistics and reach July 22 - Easter 23

- Provided 60 holiday play sessions including lunch, across three sites within Torbay, supporting
- A total of 3,322 children attending across Brixham, Paignton and Torquay
- 651 children attended with additional needs

## **Play Torbay**

### **Trustees' Report**

- Designed, collated and delivered 200 Wintertime Play Packs and food hampers as part of the HAF provision to families across Torbay

### **JUNIOR PLACEMENTS**

Our experience of involving Junior Placements for the last two years in the delivery of sessions has been very successful and we have been keen to develop and improve the programme. Developments included:

- Delivering several training events for young people to access locally where they live
- Working with and supporting over 28 young people at our events and play sessions
- Submitting a large bid to the Lottery to run a range of events to build a growing network of children and parents in Play Torbay activities which in turn will provide opportunities to support our Junior Placements to develop skills, competency and confidence leading to increased choices and pathways to employment in the future

Statistics and reach July 22 - June 23

- Worked with 28 young people on Junior Youth placements over the year
- Juniors supported children and young people at 120 sessions and events

### **PLAYGROUND DEVELOPMENT**

We have also been developing our playgrounds in Brixham and Paignton as they have become quite unsafe to use over the course of last year due to vandalism and age. As part of our fundraising efforts we were successful in getting £15,000 from the Community Fund and £5,000 COMF Covid Safe funding from Torbay Council to help us improve the playgrounds. So far we have:

- Removed old sheds
- Removed and cleared greenhouse and installed a large community poly tunnel
- Installed a new shed
- Removed old unsafe play equipment and installed new poles
- Made essential repairs to existing equipment

### **INDIGOS PLAY & ECOLOGY CENTRE**

Inspired and challenged by young people's growing passion and concern for the environment over the last few years we wanted to make a commitment to protect the planet and address the climate crisis by developing Indigos as an ecology centre as well as a natural space to play in. We are aiming to create a space where we can inspire positive environmental change by encouraging people to engage with nature in an informal play and learning environment.

Over the past year with the help from a Devon Community Foundation grant we have been able to develop Indigos Play & Ecology Centre. The site has been transformed into something special including the installation of a new large poly tunnel and shed as well as the moving the PlayPod within our grounds too - <https://www.playtorbay.org.uk/indigos-ecology-play-centre>

## **Play Torbay**

### **Trustees' Report**

#### **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. Activities included bushcraft skills, outdoor cooking, music and karaoke, football, indoor cooking, arts, crafts, demonstrations and trips. Delivery very much depends on the huge commitment of Play Torbay staff and a band of hard-working volunteers. Regular attendance at ASRUS enables staff to build up relationships and trust with parents over time. We successfully moved sites this year to Indigos and continued to experience good numbers and support in this.

Music making sessions at ASRUS: Moor to Sea provide musical opportunities while other activities take place simultaneously, facilitated by Play Torbay. Young people and their parents are able to sign up for individual sessions earlier in the evening with group music making later. The sessions are adapted each week to accommodate the mix of young people attending and the work that evolves as a result of that. While there is support for focused one to one work, including some tuition, there is also more tailored work towards creation and playing together, and an encouragement to connect with other young people and play together when appropriate and possible. This has meant that some young people who initially engaged at ASRUS wanting only to work on their own, and definitely not sing or play in front of anyone are now taking part in group music making with an increase in confidence and musical skill. They are listening and connecting with each other in a meaningful way.

Statistics and reach Sept 22 - July 23

- 35 sessions with 578 children
- Successfully moved to Indigos and Chestnut School
- Trip to see Santa in the Caves at Kent's Cavern

#### **ADDITIONAL PLAY SESSIONS**

- As part of a pilot initiative delivered 5 weekly playwork sessions after school in partnership with Sanctuary at Crafty Fox Café n Hub in Foxhole. This was very successful and funding for a full years delivery starting March 2023 has now been achieved
- Delivered a successful Forest School pilot for 25 children who are electively home educated which has since achieved further funding
- Delivering play sessions for children and family asylum seekers in Torquay
- Delivered Play Sessions at Dartmouth Naval College

## **Play Torbay**

### **Trustees' Report**

#### **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 2022- 23 included:

- Providing one to one enabling support for young people struggling with school - please see PILOT below
- Delivering a year's programme of forest skills and bushcraft sessions <https://www.playtorbay.org.uk/forest-schools/> . This is a LONG TERM process which takes place in a natural/woodland environment. Forest School promotes holistic development and offers the learner the opportunity to take supported risks appropriate to the environment and to themselves. Forest School provided social opportunities through play, shared experiences, peer support building friendships and a sense of community / belonging. This was important for children with autism and on the ASC spectrum who can struggle to socialise easily and make friends, especially post pandemic.
- Teaming up with South Devon Area of Outstanding Natural Beauty (AONB) to take part in 'Life on the Edge', a project supported by the National Lottery Heritage Fund to restore wildflower meadows on the South Devon coast, to provide food and habitat for 26 rare and endangered insects and other minibeasts. The 'Life on the Edge' team organised a range of activities for our weekly ASRUS group, on Berry Head, they joined forces with our Forest School sessions and contributed to the printing costs of the 'How to be an Eco Champion booklet.
- Funding from Sanctuary Housing to deliver weekly outreach play sessions at Foxhole at the Crafty Fox Café which have been really well received so far.
- Weekly play sessions for asylum seeker children who have been living in the Abbey Sands hotel. On 19th June they were moved to other locations around the country.

#### **PARTNERSHIPS**

Play Torbay continues to be aware of the very real value and importance of partnership working. Over the last year there have continued to be novel and inspirational developments. From our work last year we have continued to create opportunities to work more closely with local environmental organisations like Life on the Edge and Torbay Climate Action. Highlights include:

- Provided input into Family Hubs and Child Friendly Torbay meetings
- Met and worked with 'Life on the Edge' a Heritage Lottery development
- Supporting the development of the Imagine this... Environmental Impact group
- Provided support and input into the Torbay Local Motion development which is leading to establishing greater support for children and families with additional needs initially in Torquay
- Contributed to the Torbay Helpline triage system and actively supported 12 families

#### **AWARDS**

We have been lucky enough to be nominated and won a few awards over the past year which has been fantastic. The awards include:

- Supporting Brixham in Bloom committee to win a Royal Horticultural Society (RHS) South West in Bloom Gold Award
- All three playgrounds win RHS It's Your Neighbourhood Awards

## Play Torbay

### Trustees' Report

- Life Time Achievement Award: Tanny Stobart. Director of Play Torbay was presented with a Lifetime Achievement Award for her inspirational work championing young people in the community.

### PILOT: PLAY TORBAY'S ALTERNATIVE PROVISION

The challenge for Play Torbay delivering the PILOT Alternative Education provision is to work with children and young people who for a number of reasons and circumstances are not thriving in mainstream school. 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. This year highlights include:

- A total of 35 children were supported over the year
- Being inspected and meeting the Quality Assurance standards required by the Local Authority
- Establishing a new learning base using the new Cabin at Indigos Play and Ecology Centre

### EVENTS

This year saw the phased return of more regular events we hosted two large events and supported others including:

- Kings Coronation: In recognition of the new King's commitment to protecting the environment we gave a special coronation memento - '**How to be an Eco-Champion**' booklet to everyone who came. We are in the process of establishing Indigos Goes Green as a 'Play and Ecology Centre' and the event was a step towards developing the frequency of events so it becomes more well known. The people who came from the local community were excited and pleased to see the developments to date, were delighted to be able to take part and are encouraging us to be open more often. Local children were able to walk to the venue to take part. It was suggested that we need to work more closely with schools and possibly offer outdoor learning sessions. We were recommended to look at the work of Eco Active in London <https://www.ecoactive.org.uk/> where we discovered one of our Trustees worked previously
  - Green Marketplace Event: celebrated the official launch of Indigos Play and Ecology Centre on 1st July which saw the award-winning environmental storyteller Martin Maudsley - telling stories. There were also a dozen different stalls and a chance to find out from members of the Imagine this... environmental impact group about the different ways people are tackling climate change across the Bay. Over 100 people attended the event.
- Other events we actively supported:

Other events we actively supported:

- Healthy Holidays Velo Park Event
- Star Wars Event
- Local Motion - making positive change event at Central Church Torquay

## **Play Torbay**

### **Trustees' Report**

#### **COMMUNICATION AND MARKETING**

We have continued to develop our internal organisation and IT systems to improve our communications with children, parents, families and funders alike. This year's highlights include:

- Website visits: 11,919
- Social Media main platforms:
  - Facebook - 7,481 followers in our combined pages, with a total of 2,433,629 impressions for this period.
  - Instagram - 999 followers
  - Twitter - 1,972 followers with a total 855,277 reach for this period
- Bookwhen automated booking system: 6,669 bookings
- All user data now successfully transferred onto Apricot master database
- Improved partitioned mailing list on 'Send in Blue': 2,151 contacts
- Developed Staff, Trustee and Volunteer newsletters: delivering three per year

#### **OPERATIONS DEVELOPMENT**

We have done a huge amount of work on our internal operations organisation and IT this year to support the core team and its operational outputs. This year's highlights include:

- Developing our Business Plan 23-24
- Undertaking an extensive HR review and moved all staff details on to Breathe
- Moving our office premises to Indigos
- Creating accessible shared drives on Google Workspace for all employees and Trustees
- Working with new accountant Thomas Westcott
- Revising ICO compliance
- Revising governance framework and timelines
- Successfully fundraising for service delivery including Torbay Council (Holidays, Activities and Food (HAF), Co-op Community Fund, Devon Community Foundation, Barclays Spotted, National Lottery (Coronation), Brixham Town Council, Sanctuary, Poundland and Interline

#### **TRAINING**

The training this year has centred around entry level for the playworkers and junior placements as well as some development work around a new Playwork Apprenticeship (nationally) to provide inclusive, funded opportunities for learners to engage in nationally accredited playwork 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. Highlights include:

- Arranging funding support from Devon County Council and HAF and supporting the Playwork Foundation in the writing and piloting of the PLAYTIME! and LET'S TALK Play courses, now nationally endorsed by Play England
- Supporting the Level 2 Playwork Apprenticeship development now approved by the Institute for Apprenticeships
- Supporting 28 learners in Torbay to complete the HAF Playtime! course



## Play Torbay

### Trustees' Report

#### SEND FAMILY VOICE TORBAY

Over the last year we continued to work alongside SEND Family Voice Torbay, the new independent Parent /Carer forum in Torbay. We were commissioned to provide admin, financial and strategic direction. Highlights include:

- Developing a successful new website, a booking system for meetings and a mailing list, <https://www.familyvoicetorbay.org/>
- Supporting the delivery of face to face meetings with refreshments and creche facilities if needed
- Attending Steering Group meetings supporting responses to the Written Statement of action and the Graduated Response
- Delivering the finance and end of year reporting and the final transition to new host Somerset Parent Carer Forum

#### Plans for future periods

Plans for Play Torbay moving into 2023-2024. cover various aspects of community engagement, environmental awareness, professional development, and support for low-income families. Here's a breakdown of our plans:

- **Training and Professional Development Support:**  
Demonstrate a commitment to the growth and skill development of the organisation's staff and community members.
- **Regular Forest School Sessions:**  
Incorporate outdoor and nature-based education into the programme delivery, promoting experiential learning.
- **Regular Play Offers at Both Sites:**  
Ensure that play opportunities are consistently available across all locations, contributing to community engagement.
- **HAF Provision in all Three Towns in Torbay:**  
Address the needs of low-income families by providing Holiday Activity and Food programs, supporting the well-being of children during breaks.
- **Provision for Young People with Additional Needs and their Families in Torquay:**  
Expand the delivery of services, potentially reaching a broader audience across the Bay
- **Cooperative Joint Working Model:**  
Fostering collaboration among different sites to improve and increase opportunities for local families, promoting a sense of community, e.g. Kings Ash.
- **Sustained PILOT Provision to Create 50% Self-Generated Income Stream:**  
Aiming for financial sustainability by increasing self-generated income, which will enhance the organisation's long-term viability.
- **Larger Cultural Events:**  
Planning three cultural events per year for families, children, and young people to raise awareness of the importance of play and to contribute to community bonding and cultural enrichment.
- **Development of Child Friendly Torbay:**  
The ambition is to put children at the heart of all that we do in Torbay, to ensure they have the best start in life possible and for Torbay to be a great place for them to grow up.

## **Play Torbay**

### **Trustees' Report**

These plans demonstrate a holistic approach to community development, encompassing environmental awareness, educational programmes, financial sustainability, and cultural enrichment. Continuous support for families, children, and young people is a central theme throughout the outlined initiatives. It's a well-rounded strategy that addresses various aspects of community well-being and development.

#### **Financial performance**

The total income for the year has reduced from £353,004 to £318,933. As at the 30th June 2023 the total funds of the charity were £181,017 (2022: £216,227) of which £91,634 (2022: £189,880) was attributable to unrestricted funds and £89,383 (2022: £26,347) was attributable to restricted funds.

#### **Reserves Policy**

The Trustees have reviewed the reserves of the Charity and consider the current level of reserves necessary to fund the continuation of the Charity taking into account the following requirements:- The charity needs to maintain a general reserve (Unrestricted General Fund) to enable services to continue uninterrupted for approximately three months, together with a provision for redundancy costs (calculated to be £70,861 as at 30th June 2023) and other expenses if the charity ceases to operate.

#### **Risk Review**

The Trustees have reviewed the major risks to which the Charity is exposed on a regular basis and systems are in place to mitigate these risks.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Play Torbay 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.



## Play Torbay

### Trustees' Report

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 18/03/2024 and signed on its behalf by:



K Brooks  
Trustee

## Play Torbay

### 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 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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 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 , 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 Play Torbay 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.

  
Catherine Williams FCA DChA

Westcotts (SW) LLP  
47 Boutport Street  
Barnstaple  
Devon  
EX31 1SQ

Date: 19<sup>th</sup> March 2024

## Play Torbay

### Statement of Financial Activities for the Year Ended 30 June 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	892	154,072	154,964	151,073
Charitable activities	4	142,051	21,418	163,469	200,141
Other trading activities	5	500	-	500	1,790
Total income		<u>143,443</u>	<u>175,490</u>	<u>318,933</u>	<u>353,004</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>(226,555)</u>	<u>(127,588)</u>	<u>(354,143)</u>	<u>(352,042)</u>
Total expenditure		<u>(226,555)</u>	<u>(127,588)</u>	<u>(354,143)</u>	<u>(352,042)</u>
Net (expenditure)/income		(83,112)	47,902	(35,210)	962
Transfers between funds		<u>(15,134)</u>	<u>15,134</u>	<u>-</u>	<u>-</u>
Net movement in funds		(98,246)	63,036	(35,210)	962
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>189,880</u>	<u>26,347</u>	<u>216,227</u>	<u>215,265</u>
Total funds carried forward	13	<u>91,634</u>	<u>89,383</u>	<u>181,017</u>	<u>216,227</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 13.

## Play Torbay

(Registration number: 07269045)  
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors	10	68,372	55,852
Cash at bank and in hand	11	<u>124,178</u>	<u>173,721</u>
		192,550	229,573
<b>Creditors: Amounts falling due within one year</b>	12	<u>(11,533)</u>	<u>(13,346)</u>
<b>Net assets</b>		<u>181,017</u>	<u>216,227</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		89,383	26,347
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>91,634</u>	<u>189,880</u>
<b>Total funds</b>	13	<u>181,017</u>	<u>216,227</u>

For the financial year ending 30 June 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- 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 special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 24 were approved by the trustees, and authorised for issue on 18/03/2024 and signed on their behalf by:



K Brooks  
Trustee

The notes on pages 15 to 24 form an integral part of these financial statements.

## **Play Torbay**

### **Notes to the Financial Statements for the Year Ended 30 June 2023**

#### **1 Charity status**

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Play Torbay  
Rowan Way  
Brixham  
TQ5 0SB

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

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.

##### **Basis of preparation**

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.

##### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

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

## **Play Torbay**

### **Notes to the Financial Statements for the Year Ended 30 June 2023**

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Grants receivable***

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises 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 include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## **Play Torbay**

### **Notes to the Financial Statements for the Year Ended 30 June 2023**

#### **Pensions and other post retirement obligations**

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

#### **Financial instruments**

##### ***Classification***

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### ***Recognition and measurement***

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

## Play Torbay

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2023 £
Donations and legacies;			
Donations	375	50	425
Grants, including capital grants;			
Grants	517	154,022	154,539
	<u>892</u>	<u>154,072</u>	<u>154,964</u>
	Unrestricted funds £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations	313	-	313
Grants, including capital grants;			
Grants	35,287	115,473	150,760
	<u>35,600</u>	<u>115,473</u>	<u>151,073</u>

#### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2023 £
Services	141,590	21,418	163,008
Tickets	461	-	461
	<u>142,051</u>	<u>21,418</u>	<u>163,469</u>
	Unrestricted funds £	Restricted funds £	Total 2022 £
Services	182,217	17,924	200,141

#### 5 Income from other trading activities

	Unrestricted funds £	Total 2023 £
Sales	500	500
	<u>500</u>	<u>500</u>
	Restricted funds £	Total 2022 £
Sales	1,790	1,790
	<u>1,790</u>	<u>1,790</u>



## Play Torbay

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 6 Expenditure on charitable activities

		Unrestricted funds £	Restricted funds £	Total 2023 £
Charitable activities		206,223	127,588	333,811
Allocated support costs	7	20,332	-	20,332
		<u>226,555</u>	<u>127,588</u>	<u>354,143</u>
		Unrestricted funds General £	Restricted funds £	Total 2022 £
Charitable activities		61,194	268,794	329,988
Allocated support costs	7	-	22,054	22,054
		<u>61,194</u>	<u>290,848</u>	<u>352,042</u>

#### 7 Analysis of support costs

##### Charitable activities expenditure

	Unrestricted funds £	Total 2023 £
Bank charges	259	259
Bank interest payable	21	21
Outsourced administrative expenses	16,224	16,224
Independent examiner's fee	3,828	3,828
	<u>20,332</u>	<u>20,332</u>
	Restricted funds £	Total 2022 £
Bank charges	94	94
Bank interest payable	19	19
Outsourced administrative expenses	17,645	17,645
Independent examiner's fee	4,296	4,296
	<u>22,054</u>	<u>22,054</u>

## Play Torbay

### Notes to the Financial Statements for the Year Ended 30 June 2023

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	102,997	131,926
Social security costs	2,535	(3,860)
Pension costs	1,750	2,018
	<u>107,282</u>	<u>130,084</u>

The average head count of employees during the year was 16 (2022: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No	2022 No
Staff	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

#### 10 Debtors

	2023 £	2022 £
Trade debtors	47,875	38,595
Prepayments	1,150	45
Accrued income	13,833	6,270
Other debtors	5,514	10,942
	<u>68,372</u>	<u>55,852</u>

#### 11 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>124,178</u>	<u>173,721</u>

## Play Torbay

### Notes to the Financial Statements for the Year Ended 30 June 2023

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

	2023 £	2022 £
Trade creditors	7,026	4,328
Other taxation and social security	1,062	2,123
Other creditors	25	55
Accruals	3,420	6,840
	<u>11,533</u>	<u>13,346</u>

#### 13 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	189,880	143,443	(226,555)	(15,134)	91,634
<b>Restricted funds</b>					
Big Lottery Reaching Communities	-	15,000	(9,784)	-	5,216
ASRUS	(257)	4,870	(19,311)	14,698	-
Play Days	2,966	-	-	-	2,966
HAF	5,940	5,000	(3,471)	-	7,469
Play Packs	1,362	-	(1,735)	373	-
Imagine This	35	500	(484)	-	51
Creche	96	-	(135)	39	-
Easter HAF	1,260	10,013	(10,061)	-	1,212
Summer HAF	(492)	104,921	(54,964)	-	49,465
Jubilee Party	1,153	-	(1,177)	24	-
Brixham in Bloom	108	140	(72)	-	176
Playing in the Streets	279	-	(155)	-	124
Play Wales Review	5,000	-	-	-	5,000
Parent Carer Forum	8,897	14,672	(18,246)	-	5,323
COMF 23	-	4,999	(4,029)	-	970
Brixham Town Council	-	500	-	-	500
Community Ward	-	488	-	-	488
Crafty Fox	-	7,035	(489)	-	6,546
Devon Community Foundation	-	4,700	(2,118)	-	2,582
NLCF	-	2,652	(1,357)	-	1,295
	<u>26,347</u>	<u>175,490</u>	<u>(127,588)</u>	<u>15,134</u>	<u>89,383</u>

## Play Torbay

### Notes to the Financial Statements for the Year Ended 30 June 2023

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
<b>Total funds</b>	<u>216,227</u>	<u>318,933</u>	<u>(354,143)</u>	<u>-</u>	<u>181,017</u>
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2022 £
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	33,427	217,817	(61,194)	(170)	189,880
<b>Restricted funds</b>					
Big Lottery Reaching Communities	122,718	57,357	(180,245)	170	-
ASRUS	554	2,475	(3,286)	-	(257)
Play Days	1,966	1,000	-	-	2,966
HAF	56,600	24,861	(75,521)	-	5,940
Play Packs	-	7,790	(6,428)	-	1,362
Imagine This	-	2,799	(2,764)	-	35
Creche	-	160	(64)	-	96
Easter HAF	-	15,466	(14,206)	-	1,260
Summer HAF	-	-	(492)	-	(492)
Jubilee Party	-	7,000	(5,847)	-	1,153
Brixham in Bloom	-	108	-	-	108
Playing in the Streets	-	900	(621)	-	279
Play Wales Review	-	5,000	-	-	5,000
Parent Carer Forum	-	10,271	(1,374)	-	8,897
	<u>181,838</u>	<u>135,187</u>	<u>(290,848)</u>	<u>170</u>	<u>26,347</u>
<b>Total funds</b>	<u>215,265</u>	<u>353,004</u>	<u>(352,042)</u>	<u>-</u>	<u>216,227</u>

## **Play Torbay**

### **Notes to the Financial Statements for the Year Ended 30 June 2023**

The specific purposes for which the funds are to be applied are as follows:

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

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

Winter HAF relates to income received from the Holiday Activities and Food (HAF) programme, a national scheme being facilitated by Torbay Council in the Bay to ensure that children have access to food and activities over the school holiday periods.

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

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

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

Easter HAF relates to income received from the Holiday Activities and Food (HAF) programme, a national scheme being facilitated by Torbay Council in the Bay to ensure that children have access to food and activities over the school holiday periods.

Summer HAF relates to income received from the Holiday Activities and Food (HAF) programme, a national scheme being facilitated by Torbay Council in the Bay to ensure that children have access to food and activities over the school holiday periods.

Jubilee Party was funding received to mark the Queen's Jubilee with the opportunity of bringing parents and children together again after Covid to enjoy the outdoors.

Brixham In Bloom is a small local charity with whom we collaborate and help manage and hold their finances for their accountability.

Playing in the Streets was funding received from Torbay Council and TDA to support events 'play in the street' aimed at welcoming people back to our high streets.

Play Wales Review monies relates to a commission to review and report on Play Wales publications library catalogue.

Parent Carer Forum, the new independent Parent /Carer forum in Torbay commissioned Play Torbay to provide admin, financial and strategic direction.

COMF 23 COMF Covid Safe funding from Torbay Council to help us improve the playgrounds as safe spaces for children and young people within their communities.

Brixham Town Council funding relates to a small fund for running our free forest school sessions aimed at children and young people who are being electively home educated.

Community Ward a small funding pot enabling us to help make playground improvements.

Crafty Fox was Funding from Sanctuary Housing to deliver weekly outreach play sessions at Foxhole at the Crafty Fox Café.

## Play Torbay

### Notes to the Financial Statements for the Year Ended 30 June 2023

Devon Community Foundation - provided funding for us to develop Indigos Play & Ecology Centre.

NLCF funding relates to monies from the National Lottery fund for running an event to celebrate the Kings Coronation.

#### Transfers between funds

The transfers between the funds during the period relate to management fees for projects using core resources.

#### 14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2023 £
Current assets	103,167	89,383	192,550
Current liabilities	(11,533)	-	(11,533)
Total net assets	91,634	89,383	181,017

  

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2022 £
Current assets	203,226	26,347	229,573
Current liabilities	(13,346)	-	(13,346)
Total net assets	189,880	26,347	216,227

#### 15 Related party transactions

During the year, a Trustee's husband completed design work for the charity. In 2023, the total value of payments made were £7,397 (2022: £10,131)