

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 2024



WESTCOTT S

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, (Deceased 13/5/2024)
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 (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 2024.

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. Play Torbay Company Limited by Guarantee Trustees' Annual Report (Incorporating the Director's Report) Year ended 30 June 2024.

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 details are kept and there is access to all relevant company documents such as meeting minutes and governance documents etc

a. POLICIES AND OBJECTIVES

Play Torbay provides active and creative play across the communities in Torbay. There are playgrounds in Brixham and Paignton and we have developed a play service in both 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 23 - Easter 24

- 62 holiday and after school sessions with children attending across Brixham, Paignton and Torquay
- A total of 1,750 children attending across Brixham, Paignton and Torquay

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- 671 children attended with additional needs

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 34 young people at our events and play sessions
- Successfully secured Lottery Continuation Funding to develop the programme for a further two years.
- Recruited a full time play support mentor and half time programme development officer in January 2024 as part of the lottery bid programme.
- The core staff team to develop the events/ activities programme for children and families in Torbay. This in turn has provided opportunities for Junior Placements to develop skills, competency and confidence leading to increased choices and pathways to employment in the future

Statistics and reach July 23 - June 24

- Employed Play Support Mentor to support Junior Placements
- Developed a dedicated on-boarding process for Junior Placements
- Secured 34 work permits with Torbay Council for Junior Placements.
- Worked with 26 placements over the last year
- Junior Placements supported children and young people at 136 sessions & events

PLAYGROUND DEVELOPMENT

We have also continued to develop 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. Using Community Fund and COMF funding so far we have:

Indigos:

- Removed container and made good of space as a seating and gateway area to the forest
- Cleared and reinstated the Play Pod complete with loose parts
- Installed new shed for tools

Wild Fox:

- Massive clearance of rotten stuff from Wild Fox to establish a clear plan moving forward
- Secured successful Levelling Up funding to enable the development of Wild Fox playground

ASRUS & MAYFIELD HUB CLUB

Our Clubs provide 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.

This year we were thrilled to open a much needed second site, Mayfield Hub Club in Torquay in Easter 2024. We ran nine sessions in the summer term and had over 263 children attending.

Play Torbay

Trustees' Report

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.

Statistics and reach Sept 23 - July 24

- 38 sessions of ASRUS with 756 children attending
- 9 sessions of Mayfield Hub Club with over 263 children attending.

Highlights included: Trips to Berry Head with Life on the Edge and a Panto at Beverley Holiday Park where they invited ASRUS to their holiday park to watch their pantomime, Aladdin. Lots of children and parents, and a few staff, thoroughly enjoyed the evening.

ADDITIONAL PLAY SESSIONS

- After a successful pilot we secured more funding from Sanctuary Housing to deliver 40 Crafty Fox Play Sessions in the Crafty Fox Café, once a week after school.
- Continued to deliver the very successful weekly Forest School Sessions at Indigos Play and Ecology Centre for home educated children at Indigos, term time all year round running 40 sessions over the last year with over 800 attendances.
- Started Foxhole Fridays in alliance with Foxhole Community Centre which is a very popular drop-in style youth club every Friday.

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 2023- 24 included:

- Providing one to one enabling support for young people struggling with school - please see PILOT below
- Delivered a 2nd year 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.
- Continued to work with '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. We were commissioned to produce a 2nd Eco Booklet with contributions from over 15 people and organisations which were tested and chosen by young people. The Be Eco Booklet helps support ways to protect the environment and provides children, young people, and families opportunities to engage and learn more about how to be an Eco-Champion across Torbay. The 'Life on the Edge' team organised a range of activities for our weekly ASRUS group, on Berry Head too.
- Started Foxhole Fridays in alliance with Foxhole Community Centre which is a very popular drop-in style youth club every Friday. This is part of a multi-agency work effort in the Foxhole area of Paignton with Torbay Council, Foxhole community Centre, Kings Ash Academy, Paignton Police & Sanctuary Housing for regeneration of this community. As part of this effort we were asked by Sanctuary Housing to continue running Crafty Fox Play Sessions in the Crafty Fox Café, once a week after school.

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- We were awarded a grant from the Torbay Local Heritage Fund to involve children and families in the local heritage of Torbay through playful activities at the Indigos Playground in Brixham. This has involved:

- Planning and delivering Play Torbay's 25th Birthday Party
- Creating a film of 25 Years of Play in Torbay hearing different people's play memories over the years and additionally children's dreams for the future

The film was made by Emberlense and is a brilliant montage about the work we do and the impact it has and is about to be launched very soon... We may be having a first screening event soon watch this space.

- Delivering eight 'Inquisitive about Indigos' nature geo play sessions with Weird Sticks across this summer holiday to encourage children and families to come to play, whilst at the same time finding out about the Geopark and its significance and create a special entrance arch to the higher woodland area from willow and hazel using different coloured willow to represent the geological layers and the rock formation of Torbay.

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:

- Worked closely with Mayfield and Chestnut school in the development and start of Mayfield Hub Club.
- 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
- Continued alliance with Torbay Climate Partnership and presented at a meeting with young people

On the 20th March Play Torbay heard that their application to become a Global Geopark Associate had been successful. What's a Geo Park you ask? Great question... 'UNESCO (the United Nations Educational, Scientific and Cultural Organization) Global Geoparks are areas with internationally significant geology and interlinked outstanding natural and cultural value. Geoparks help people explore and celebrate the links between our communities and the earth.'

AWARDS & RECOGNITION

As a result of the HAF sessions we won the Best Holiday Club Award Autumn 2023 as part of the Torbay Children and Young People Awards

On the 1st February Beverley Holidays named Play Torbay as their charity of the year. Their plan for us is to 'raise lots of smiles and stacks of cash.'

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PILOT: PLAY TORBAY'S ALTERNATIVE PROVISION

The challenge for Play Torbay delivering the PILOT (Playing and Learning in the Outdoors) 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 23 children were supported over the year
- Inspected and met the Quality Assurance standards required by the Local Authority
- Detailed training audit for all staff ensuring standards are met and adhered to.

EVENTS

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

- Sea Fest 23:
- 2nd Green Marketplace event: On Saturday 4th May we celebrated all things Eco and Green at Indigos Play & Ecology Centre at our 2nd Green Marketplace event which included a Solar Disco by - DJ THERMIX, an Environmental Storyteller - Martin Maudsley and even a Mobile Pop Up Scrapstore. The sun shone, there were lots of eco art and craft activities. Over 115 people attended. Everyone worked really hard to make it happen and, on the day, and it showed, the entire day was a huge success.
- Wrapping Presents Workshop:
- Playing in the Streets:
- Eco Fest:
- National Play Day:
- 'Future Proof' Eco Takeover: On the 3rd Feb we took part in a 'Future Proof' Eco takeover at Paignton Library which was great fun. The idea of the event was to encourage people to Re-use, Repair, Grow and Enjoy. It was a joy to be part of this amazing and important event.
- Easter Extravaganza: On Friday 29th March we held our Easter EXTRAvaganza! It was full of fun with Easter egg hunts, eco friendly games, arts and crafts, outdoor fun and adventurous play. With 98 cheerful young people and their families in tow, the Easter Extravaganza was a vibrant hub of smiles and laughter.

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 well established and used with: 60,381 visits
- Successful social media channels: FB: 5.2k fwr Insta: 1k fwr

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- Bookwhen automated booking system: 3327 bookings
- Improved partitioned mailing list on Brevo: 2475 contacts
- Continued successful tri annual newsletters for staff, trustees and volunteers.

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:

- Worked with new HR Consultants HR Enlighten undertake an HR audit, including:
 - Contract re-issues
 - Updated job descriptions and person specs
 - Pay and annual leave review
 - Establishing a Single Central Record
 - Training and development audit
- Successful fundraising for service delivery & grounds development including: Brixham Chamber of Commerce, Brixham Town Council, Interline, Holiday Activity Fund, Big Lottery, Life on The Edge, PCC Safer Communities, Sport England, Tonic Creatives, Community Ward, Heritage Fund & Levelling Up Fund and a number of donations across the year.

TRAINING

This year we have undertaken a significant staff training audit which has involved all our staff and trustees ensuring they have all the relevant and up to date training required to deliver a quality service provision.... in helping us to make sure we are up to date with the latest training and regulations.

- 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

PLANS FOR FUTURE PERIODS

We have identified six key themes from Play Torbay's Business plan that influence our priorities for 2024 - 2025:

- **Educational Provision**
 - Continue to develop Pilot provision - explore avenues with Local Authority to obtain longer term one-year contracts.
 - Become OFSTED registered
 - Work to maintain level of income at approx. 45% total income generated - approx. £138,000
- **Environmental Provision**
 - Continue to work with our alliances and partners to successfully achieve the goals set within year two of our play and ecology strategy
 - Explore possibility of a second forest school provision at Wild Fox
 - Develop pilot for ecology placements for Juniors working to develop Indigos play and ecology strategy
- **Playground Provision**
 - Continue to audit and develop permanent play offers at all sites
 - Develop Wild Fox site using Levelling Up Funding to establish regular all year-round use

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- **Training, Professional Development & Placements**
 - Continue to develop with our Play Support Mentor the Junior Placement programme and employment pathways for children and young people.
- **Supporting Families**
 - Develop and run a comprehensive programme of events building awareness of Play Torbay and engaging with communities
 - Make a case for the importance of Play in Torbay in collaboration with the voluntary & statutory sectors in Torbay's application for a Children Friendly Community.
- **Operational**
 - Bed in all new operation systems across staff team to ensure compliant HR protocol across the organisation in particular safer recruitment and practice
 - Complete HR Review, identifying and completing any missing areas or aspects.

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.

Financial performance

The total income for the year has increased to £318,933 to £375,754. As at the 30th June 2024 the total funds of the charity were £128,802 (2023: £181,017) of which £52,056 (2023: £91,634) was attributable to unrestricted funds and £76,746 (2023: £76,746) 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 2024) 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;

Play Torbay

Trustees' Report

- 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.

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 28/03/2025 and signed on its behalf by:

K Brooks

.....
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 2024.

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

Date: 29 March 2025

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Statement of Financial Activities for the Year Ended 30 June 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	3,581	114,543	118,124	154,964
Charitable activities	4	199,069	57,503	256,572	163,469
Other trading activities	5	1,058	-	1,058	500
Total income		<u>203,708</u>	<u>172,046</u>	<u>375,754</u>	<u>318,933</u>
Expenditure on:					
Charitable activities	6	<u>(243,286)</u>	<u>(184,683)</u>	<u>(427,969)</u>	<u>(354,143)</u>
Total expenditure		<u>(243,286)</u>	<u>(184,683)</u>	<u>(427,969)</u>	<u>(354,143)</u>
Net expenditure		<u>(39,578)</u>	<u>(12,637)</u>	<u>(52,215)</u>	<u>(35,210)</u>
Net movement in funds		(39,578)	(12,637)	(52,215)	(35,210)
Reconciliation of funds					
Total funds brought forward		<u>91,634</u>	<u>89,383</u>	<u>181,017</u>	<u>216,227</u>
Total funds carried forward	13	<u>52,056</u>	<u>76,746</u>	<u>128,802</u>	<u>181,017</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 13.

The notes on pages 14 to 24 form an integral part of these financial statements.

Play Torbay

(Registration number: 07269045)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	39,018	68,372
Cash at bank and in hand	11	<u>97,883</u>	<u>124,178</u>
		136,901	192,550
Creditors: Amounts falling due within one year	12	<u>(8,099)</u>	<u>(11,533)</u>
Net assets		<u>128,802</u>	<u>181,017</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		76,746	89,383
Unrestricted income funds			
Unrestricted funds		<u>52,056</u>	<u>91,634</u>
Total funds	13	<u>128,802</u>	<u>181,017</u>

For the financial year ending 30 June 2024 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 12 to 24 were approved by the trustees, and authorised for issue on 28/03/2025 and signed on their behalf by:

K Brooks

K Brooks
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 30 June 2024

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. The financial statements have been prepared in sterling which is the functional currency of the charity.

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.

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Notes to the Financial Statements for the Year Ended 30 June 2024

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.

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Notes to the Financial Statements for the Year Ended 30 June 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations	3,081	1,507	4,588
Grants, including capital grants;			
Grants	500	113,036	113,536
	<u>3,581</u>	<u>114,543</u>	<u>118,124</u>
	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>

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2024 £
Services	197,292	57,503	254,795
Tickets	1,777	-	1,777
	<u>199,069</u>	<u>57,503</u>	<u>256,572</u>
	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>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2024

5 Income from other trading activities

	Unrestricted funds £	Total 2024 £
Sales	1,006	1,006
Fundraising	52	52
	<u>1,058</u>	<u>1,058</u>
	Unrestricted funds General £	Total 2023 £
Sales	500	500

6 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Charitable activities		224,311	184,683	408,994
Allocated support costs	7	<u>18,975</u>	<u>-</u>	<u>18,975</u>
		<u>243,286</u>	<u>184,683</u>	<u>427,969</u>
	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Charitable activities		206,223	127,588	333,811
Allocated support costs	7	<u>20,332</u>	<u>-</u>	<u>20,332</u>
		<u>226,555</u>	<u>127,588</u>	<u>354,143</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2024

7 Analysis of support costs

Charitable activities expenditure

	Unrestricted funds £	Total 2024 £
Bank charges	111	111
Outsourced administrative expenses	16,812	16,812
Independent examiner's fee	2,052	2,052
	<u>18,975</u>	<u>18,975</u>

	Unrestricted funds General £	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>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2024

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:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	207,374	102,997
Social security costs	6,778	2,535
Pension costs	5,827	1,750
	<u>219,979</u>	<u>107,282</u>

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

10 Debtors

	2024 £	2023 £
Trade debtors	36,109	47,875
Prepayments	1,509	1,150
Accrued income	1,400	13,833
Other debtors	-	5,514
	<u>39,018</u>	<u>68,372</u>

11 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>97,883</u>	<u>124,178</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2024

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,072	7,026
Other taxation and social security	2,890	1,062
Other creditors	25	25
Accruals	2,112	3,420
	<u>8,099</u>	<u>11,533</u>

13 Funds

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
General				
General Funds	91,634	203,708	(243,286)	52,056
Restricted funds				
Big Lottery Reaching Communities	5,216	-	-	5,216
ASRUS	-	15,593	(12,763)	2,830
Play Days	2,966	-	(2,966)	-
HAF	7,469	6,434	(13,903)	-
Imagine This	51	-	(51)	-
Easter HAF	1,212	9,444	(10,656)	-
Summer HAF	49,465	38,725	(62,624)	25,566
Brixham in Bloom	176	1,304	(429)	1,051
Playing in the Streets	124	400	(524)	-
Play Wales Review	5,000	-	(5,000)	-
Parent Carer Forum	5,323	-	(5,323)	-
COMF 23	970	-	(970)	-
Brixham Town Council	500	-	(500)	-
Community Ward	488	1,000	(488)	1,000
Crafty Fox	6,546	2,500	(9,046)	-
Devon Community Foundation	2,582	-	(2,582)	-
NLCF	1,295	-	(1,295)	-
Continuation Fund	-	79,391	(43,235)	36,156
OPCC	-	7,656	(6,756)	900
Heritage Fund	-	4,999	(972)	4,027
Chamber of Commerce	-	2,100	(2,100)	-
Hungry Minds	-	2,500	(2,500)	-
	<u>89,383</u>	<u>172,046</u>	<u>(184,683)</u>	<u>76,746</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2024

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £	
Total funds	181,017	375,754	(427,969)	128,802	
	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2023 £
Unrestricted funds					
General					
General Funds	189,880	143,443	(226,555)	(15,134)	91,634
Restricted funds					
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
	26,347	175,490	(127,588)	15,134	89,383
Total funds	216,227	318,933	(354,143)	-	181,017

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2024

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 2024

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

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Current assets	60,155	76,746	136,901
Current liabilities	(8,099)	-	(8,099)
Total net assets	52,056	76,746	128,802
	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

15 Related party transactions

During the year, a Trustee's husband completed design work for the charity. In 2024, the total value of payments made were £8,371 (2023: £7,397)