

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 2025



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: K Brooks (resigned 1 August 2025)
A Gilroy
K Benjamin
J Forsyth
S Chown

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 2025.

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 2025.

On 25 January 2025, the operational director Tanny Stobart formally announced their intention to stand down from their role 31 December 2025. Following this announcement, a comprehensive transition plan was developed and approved to ensure an orderly and well-managed leadership change. The plan has been implemented during the year and is designed to safeguard organisational stability, maintain operational continuity, and support the delivery of the organisation's strategic objectives.

As part of this transition, a new management framework has been established, comprising a Senior Management Team: Dan Rees Jones (Operations Manager), Sam Wilson (Alternative Provision Manager) and Chris Maddex (Play Support Mentor and Maintenance Manager) assumed full responsibility for all organisational operations from January 2026. The Board is confident that this approach provides continuity of leadership, retains institutional knowledge, and positions the organisation for sustainable future development.

Recruitment and appointment of Trustees

New Trustees are recruited and inducted as follows;

- Gaps for skills are identified within Trustee meetings across each year
- Recruitment drives are actioned from Trustee meetings
- Candidates apply and are shortlisted. Two trustees interview and select make decision on candidates suitability
- They are formally accepted on the next Trustee meeting
- An induction pack and is sent to trustee
- 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 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.

Play Torbay

Trustees' Report

The objects of our charity are:

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

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

Key strands of work to achieve this are:

Child-Centred Activity

- Play-based and community sessional activities with children and young people (independent play)
- Supportive projects for families in school holidays (e.g. Holiday Activities and Food Programmes)
- Targeted support and learning for children through our 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

Playgrounds provide safe and welcoming spaces where children can play in ways that are increasingly unavailable elsewhere. They allow children to explore challenge and risk in a supported environment, helping them to learn how to manage uncertainty, solve problems, and build the resilience needed to cope with life's experiences.

Sessions are delivered at Indigos Play and Ecology Centre, Brixham; Wild Fox Adventure Playground, Paignton; and, Barton Cricket Club in Torquay.

Play Torbay

Trustees' Report

As part of the government's Healthy Holiday and Food Programme we offer a wide range of outdoor and adventurous play opportunities throughout the Summer Holidays. Alongside play sessions, children will receive a healthy lunch, with fun and engaging tips to encourage positive food choices. Activities will include physical outdoor play such as ball games, football, skittles, giant Jenga, water play and child-led free play. Children will also take part in practical and creative activities including den building, clay work, junk modelling, Lego, working with willow, and learning basic bushcraft skills.

All sessions are designed to be inclusive and child-led, supporting children's physical wellbeing, creativity, confidence, and social development while ensuring play remains fun, adventurous, and accessible to all.

Statistics and reach July 24 - Easter 25

- 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
- 637 children attended with additional needs

JUNIOR PLACEMENTS

Our experience of involving Junior Placements in the delivery of sessions over the past four years has been highly successful, and we have been keen to continually develop and strengthen the programme. Key developments have included:

- The employment of a Play Support Mentor to provide dedicated support to Junior Placements
- The creation of a structured onboarding process, including support with work permit applications
- Securing 34 work permits through Torbay Council and working with 26 Junior Placements over the past year
- The recruitment of additional Play Support Mentors and a half-time Programme Development Officer in January 2025
- Junior Placements supporting children and young people across 148 sessions and events

These roles have strengthened core team delivery, enabling us to run a wide range of sessions and events and to build a growing network of children and parents engaged in Play Torbay activities. In turn, this has created meaningful opportunities for Junior Placements to develop skills, competence, and confidence, supporting increased choices and clearer pathways into future employment.

PLAYGROUND DEVELOPMENT

Over the past year, we have continued to steadily improve the quality, consistency, and range of our play offer, while ensuring the ongoing maintenance, safety, and accessibility of our established sites at Indigos and Wild Fox. This has included responding to feedback from children, families, and partners, and making incremental improvements to ensure the spaces remain welcoming, engaging, and fit for purpose.

We received funding for the Levelling Up developments at Wildfox from Torbay Council in November 2024. The proposal required a full planning application. This was withdrawn on the advice of the Planning Department, who offered constructive advice on an alternative proposal. This includes a new shelter, installing a water supply, replacing the compost toilet and improving access. This is scheduled for completion in April 2026

Play Torbay

Trustees' Report

ASRUS & MAYFIELD HUB CLUB

Our Clubs provide inclusive activities and meaningful social learning experiences for young people in Torbay with Autism Spectrum Conditions. Sessions are designed to be welcoming and flexible, recognising that young people often attend alongside their parents or carers and, in many cases, with siblings. This whole-family approach helps to reduce barriers to participation and creates supportive, familiar environments where young people can feel safe to engage.

Activities across the programme have included bushcraft skills, outdoor and indoor cooking, music and karaoke, football, arts and crafts, practical demonstrations, and trips. These activities support social interaction, confidence-building, and the development of practical life skills, while allowing young people to engage at their own pace and according to their interests.

Delivery of Our Clubs relies heavily on the commitment and consistency of Play Torbay staff and Junior Placements. Regular attendance at ASRUS sessions, in particular, has enabled staff to build strong relationships and trust with parents and carers over time. This continuity is crucial in supporting families of children with additional needs and in creating spaces where both young people and parents feel understood and supported.

During the year, we delivered 39 ASRUS sessions, attended by 734 children, alongside 39 sessions of the Mayfield Hub Club in Torquay, with 658 children attending. To support the continued growth and quality of the programme, we also appointed an Our Clubs Manager, strengthening leadership and coordination across delivery.

Highlights of the year included a range of memorable trips and experiences, such as visits to Shoalstone's Peas for Bees – Life on the Edge, Gappah Farm, and the Aladdin pantomime at Beverley Holiday Park. These trips provided valuable opportunities for shared experiences beyond the usual session spaces, helping to build confidence, enjoyment, and a sense of belonging for the young people and families involved.

ADDITIONAL PLAY SESSIONS

We delivered 39 weekly after-school playwork sessions in Foxhole at Crafty Fox Community Café in partnership with Sanctuary Housing, providing consistent and accessible play opportunities for children and young people in the local community. These sessions offered a safe and supportive space for children to unwind after the school day, build friendships, and take part in a range of child-led play activities.

Alongside this, we continued to deliver weekly Forest School sessions for home-educated children at Indigos throughout term time, running year-round. These sessions provided regular opportunities for outdoor learning, exploration, and skill-building in a natural environment, supporting children's wellbeing, confidence, and connection with nature.

We also delivered 39 drop-in youth club sessions at Foxhole Community Centre, taking place every Friday. These sessions created a welcoming, informal space for young people to socialise, take part in structured and unstructured activities, and access trusted adults for support, helping to strengthen community connections and positive peer relationships.

PARTNERSHIPS & ALLIANCES

Over the past year, we have continued to strengthen our understanding of the commissioning process and how Play Torbay can most effectively contribute to the delivery of high-quality, community-based services. This has enabled us to respond more confidently to commissioned opportunities and to work in ways that align with wider strategic priorities across Torbay.

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Trustees' Report

During 2024–25, our commissioned and partnership work included maintaining a strong alliance with the Torbay Climate Partnership, including presenting at a session with young people to support climate awareness and engagement. We also delivered provision as a Global Geopark Associate, embedding environmental learning and place-based play within our programmes.

We worked in partnership with the Bat Conservation Society through our ASRUS and Mayfield programmes, introducing young people to conservation themes in accessible and engaging ways. Play Torbay was also chosen as Charity of the Year for a second consecutive year by Beverley Holiday Park, providing valuable support and increased visibility for our work.

We also continued our alliance with Life on the Edge as part of heritage development work, and worked in partnership with Local Motion to develop new provision for families with children with additional needs, ensuring services are inclusive and responsive to community need.

In Paignton, we supported a multi-agency approach to community regeneration in the Foxhole area, working alongside Torbay Council, Foxhole Community Centre, Kings Ash Academy, Paignton Police, and Sanctuary Housing. This collaborative work has strengthened local relationships and contributed to more joined-up support for children, young people, and families.

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.'

ALTERNATIVE PROVISION

Our Alternative Education service provides vulnerable children and young people with the time, space, and support to engage in child-led outdoor play and learning, benefiting from its restorative and healing qualities. The service combines outdoor play with creative and digital learning activities, which can also contribute to real-world projects and enterprise opportunities, helping young people see the relevance of learning beyond the classroom.

The programme makes purposeful use of our under-used physical assets, particularly our playgrounds, during weekdays in term time. These spaces are made available to young people who are often described as being "on the edge" of mainstream education and who may require a more holistic approach to support. Where appropriate, this includes working alongside families to create more stable and supportive learning environments.

Alternative Education at Play Torbay is not intended as a long-term replacement for school. Instead, it offers a pause point: time and space to approach learning differently, develop practical life skills, build strategies for emotional regulation, and rebuild confidence and a positive attitude towards education. Wherever possible, the programme supports young people to transition back into school or other appropriate provision.

Interventions are delivered as costed packages and can include individualised, accredited programmes tailored to the needs, interests, and abilities of each young person.

During the year, we worked with 34 children and young people and regularly utilised the Indigos and Wild Fox sites for delivery. We also developed and embedded multiple organisational systems across the service, improving communication, consistency, and the overall quality of provision.

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EVENTS

This year we delivered a range of events across Torbay, creating opportunities for children, young people, and families to come together through play, celebration, and environmental action. These included:

- **Junior Placement Overnight Camp** – Junior Placements took part in an overnight camping experience at Indigos in September, building confidence, independence, and teamwork.
- **3rd Green Market Place** – A community event celebrating all things green and eco, promoting sustainability and environmental awareness.
- **Play Torbay 25th Birthday Party** – Held at Indigos to celebrate 25 years of Play Torbay, bringing together families, partners, and supporters.
- **Nature Geo Play Sessions** – Delivered alongside the Summer HAF provision at Indigos, with children working together to create a geo archway for the site.
- **Beach Clean** – A community beach clean supporting environmental care and stewardship.
- **Future Proof Event** – A fun-filled day focused on local wildlife, learning how to care for nature and protect the environment.
- **Colour My Streets** – Play Torbay activities delivered as part of a larger community event in Paignton.

COMMUNICATION AND MARKETING

We have continued to strengthen our internal organisation and IT systems to improve communication with children, young people, parents, families, and funders. These developments have helped us to streamline processes, increase engagement, and ensure information is clear, timely, and accessible across all areas of our work.

Key highlights from the year include a well-established website, which received 28,009 visits, demonstrating strong public engagement with Play Torbay's activities and information. Our social media presence has continued to grow, with successful and active channels reaching 5.2k followers on Facebook and 1k followers on Instagram.

We have also made effective use of digital systems to improve efficiency and accessibility. The Bookwhen automated booking system processed 3,207 bookings, supporting smoother access to sessions and events, while our Brevo mailing lists now include 2,607 contacts, enabling targeted and consistent communication with our audiences.

In addition, we have continued to deliver successful regular newsletters for staff, trustees, and volunteers, supporting internal communication, shared learning, and a strong sense of connection across the organisation.

OPERATIONS DEVELOPMENT & FUND RAISING

Over the past year, we have continued to build on improvements to our internal operations and systems in order to better support the core team and strengthen operational delivery across the organisation. This work has focused on ensuring robust governance, effective workforce support, and long-term sustainability.

Key developments during the year included working with HR consultants, HR Enlighten, to undertake a comprehensive HR audit. This process has helped to ensure that our HR systems and procedures are compliant, consistent, and aligned with best practice, including the strengthening of safer recruitment processes across the organisation.

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Trustees' Report

We also delivered and implemented a training audit, enabling us to better identify skills, learning needs, and development priorities across staff and volunteers. This has supported more targeted training and helped to build organisational capacity and resilience.

Fundraising remained a strong focus throughout the year, with successful funding secured for both service delivery and grounds development. This included support from Brixham Town Council, the Holiday Activity Fund, the National Lottery (Big Lottery), Life on the Edge, Tonic Creatives, Community Ward funding, the Heritage Fund, the Levelling Up Fund, alongside a number of individual donations received over the year.

In addition, we worked to the business plan developed last year and made good progress against the identified targets, providing a clear framework for decision-making, growth, and future development.

TRAINING

Highlights from the year include supporting 24 learners across Torbay to successfully complete the new Junior Induction Training course, helping to build confidence, skills, and readiness for working within play settings.

We also delivered a Tool Craft course for 15 learners, providing practitioners working with children and young people with the knowledge, confidence, and practical skills needed to safely support and risk assess children and young people's use of tools within play and learning environments.

In addition, all Alternative Provision staff received Team Teach training in positive handling, strengthening staff confidence and ensuring consistent, safe, and appropriate approaches when supporting children and young people with additional needs.

PLANS FOR 2026

Play Torbay has identified six key priority areas from our Business Plan to guide our work in 2025–2026. Together, these priorities reflect a holistic approach to supporting children, young people, families, and communities across Torbay, while strengthening organisational sustainability.

Organisational Management Change

On 25 January 2025, the operational director Tanny Stobart formally announced their intention to stand down from their role in December 2025. Following this announcement, a comprehensive transition plan was developed and approved to ensure an orderly and well-managed leadership change. The plan has been implemented during the year and is designed to safeguard organisational stability, maintain operational continuity, and support the delivery of the organisation's strategic objectives.

As part of this transition, a new management framework has been established, comprising a Senior Management Team: Dan Rees Jones (Operations Manager), Sam Wilson (Alternative Provision Manager) and Chris Maddex (Play Support Mentor and Maintenance Manager), responsible for organisational operations from January 2026. The Board is confident that this approach provides continuity of leadership, retains institutional knowledge, and positions the organisation for sustainable future development.

Alternative Provision

We will continue to develop and grow our Alternative Provision, seeking longer-term stability through an EOTAS bid to the Local Authority. Delivery will be strengthened through the appointment of two fixed-term Deputy Leads, while maintaining income generation at around 52% of total organisational income.

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Environmental Provision

We will continue to deliver play-based environmental learning in partnership with local organisations, refresh our Play and Ecology Strategy, deliver term-time Forest School for home-educated children at Indigos, introduce bushcraft sessions at Wild Fox with Kings Ash Academy, and continue our work with Life on the Edge.

Playground and Play Provision

Key priorities include completing the Wild Fox Playground development through Levelling Up funding, continuing HAF provision across two sites, delivering weekly play sessions across multiple locations, maintaining our playgrounds at Indigos and Wild Fox, and appointing a fixed-term Clubs Manager. We will also identify sustainable funding to support delivery across Torbay.

Training, Professional Development and Placements

We will support 20 Junior Placements in 2025 and 10 in 2026 through structured induction, training, and placements. Ongoing staff training will maintain high standards, while employment pathways, including for young people with EHCPs, will be developed through partnerships with SEND and education providers.

Supporting Families

We will continue to build awareness of Play Torbay's services through events, support the Community of Practice (COP) group and home education research, and contribute to the Children, Young People and Families Community Helpline.

FINANCIAL PERFORMANCE

The total income for the year has increased from £375,754 to £398,446. As at the 30th June 2025 the total funds of the charity were £63,104 (2024: £128,802) of which (£41,303) (2024: £52,056) was attributable to unrestricted funds and £104,407 (2024: £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 ensure the continuation of the Charity's activities, taking into account the following requirements:

The Charity aims to maintain a general reserve (Unrestricted General Fund) sufficient to enable services to continue uninterrupted for approximately three months. In addition, provision is made for redundancy costs and other associated closure expenses should the Charity cease to operate.

During the summer of 2025 the trustees recognised the reserves position was depleted which could have put the charity at risk unless immediate action was taken. In September 2025 we had to take swift remedial action to reduce our core costs and announced the temporary closure of our clubs Indigos ASRUS, Mayfield, and Forest School until sufficient funding was found to restart them in the future. This action included reducing staff hours and redundancies.

In September 2025 we suspended our reserves policy. At the same time the trustees initiated a review of our financial procedures, controls on expenditure, and contingency planning in event of insolvency/ winding up the charity.

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Trustees' Report

These measures were successful in reducing our core costs and bringing the charity into a stable financial position. In November 2025 we secured £44,463 from Torbay Council to restart the ASRUS, Mayfield and Forest School in January 2026 for 12 months. This and the income from the alternative provision has enabled the trustees to be confident we are a going concern. We hope to restore our previous reserves policy by the end of June 2026.

Risk Review

The Trustees have reviewed the major risks to exposed to which the Charity which are detailed in the Play Torbay Risk Register. This document is reviewed and updated on a 6 monthly basis at Trustee Meetings and subsequent systems/controls are put in place to mitigate these risks.

The new Senior Management Team meets fortnightly review operational matters and financial controls. Since September 2025 the trustees meet fortnightly to review the financial position. This includes a review of the monthly management accounts. This will move to monthly from April 2026. We continue to hold quarterly Board Meetings. We appointed Steven Chown as Treasurer in January 2026.

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.

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.

Play Torbay

Trustees' Report

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 16 March 2026 and signed on its behalf by:



.....
S Chown
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 2025.

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: 20th March 2026

Play Torbay

Statement of Financial Activities for the Year Ended 30 June 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	3	12,283	143,356	155,639	118,124
Charitable activities	4	220,825	21,982	242,807	256,572
Other trading activities	5	-	-	-	1,058
Total income		<u>233,108</u>	<u>165,338</u>	<u>398,446</u>	<u>375,754</u>
Expenditure on:					
Charitable activities	6	<u>(329,195)</u>	<u>(134,949)</u>	<u>(464,144)</u>	<u>(427,969)</u>
Total expenditure		<u>(329,195)</u>	<u>(134,949)</u>	<u>(464,144)</u>	<u>(427,969)</u>
Net (expenditure)/income		(96,087)	30,389	(65,698)	(52,215)
Transfers between funds		<u>2,728</u>	<u>(2,728)</u>	-	-
Net movement in funds		(93,359)	27,661	(65,698)	(52,215)
Reconciliation of funds					
Total funds brought forward		<u>52,056</u>	<u>76,746</u>	<u>128,802</u>	<u>181,017</u>
Total funds carried forward	14	<u>(41,303)</u>	<u>104,407</u>	<u>63,104</u>	<u>128,802</u>

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

The funds breakdown for 2024 is shown in note 14.

The notes on pages 15 to 25 form an integral part of these financial statements.

Play Torbay

(Registration number: 07269045)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Current assets			
Debtors	10	38,707	39,018
Cash at bank and in hand	11	<u>69,620</u>	<u>97,883</u>
		108,327	136,901
Creditors: Amounts falling due within one year	12	<u>(45,223)</u>	<u>(8,099)</u>
Net assets		<u>63,104</u>	<u>128,802</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		104,407	76,746
Unrestricted income funds			
Unrestricted funds		<u>(41,303)</u>	<u>52,056</u>
Total funds	14	<u>63,104</u>	<u>128,802</u>

For the financial year ending 30 June 2025 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 25 were approved by the trustees, and authorised for issue on 16 March 2026 and signed on their behalf by:



.....
S Chown
Trustee

The notes on pages 15 to 25 form an integral part of these financial statements.

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

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 2025

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.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

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.

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 2025

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £
Donations	12,283	-	12,283
Grants	-	143,356	143,356
	<u>12,283</u>	<u>143,356</u>	<u>155,639</u>
	Unrestricted funds £	Restricted funds £	Total 2024 £
Donations	3,081	1,507	4,588
Grants	500	113,036	113,536
	<u>3,581</u>	<u>114,543</u>	<u>118,124</u>

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £
Services	216,050	21,982	238,032
Tickets	4,775	-	4,775
	<u>220,825</u>	<u>21,982</u>	<u>242,807</u>
	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>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

5 Income from other trading activities

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

6 Expenditure on charitable activities

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Charitable activities		309,180	134,949	444,129
Allocated support costs	7	<u>20,015</u>	<u>-</u>	<u>20,015</u>
		<u>329,195</u>	<u>134,949</u>	<u>464,144</u>

	Note	Unrestricted funds General £	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>

7 Analysis of support costs

Support costs allocated to charitable activities

	Total 2025 £	Total 2024 £
Legal and professional fees	420	-
Bank charges	291	111
Outsourced administrative expenses	17,280	16,812
Independent examiner's fee	<u>2,024</u>	<u>2,052</u>
	<u>20,015</u>	<u>18,975</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

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:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	271,426	207,374
Social security costs	11,752	6,778
Pension costs	7,080	5,827
	<u>290,258</u>	<u>219,979</u>

The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No	2024 No
Staff	<u>22</u>	<u>18</u>

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

10 Debtors

	2025 £	2024 £
Trade debtors	28,255	36,109
Prepayments	1,509	1,509
Accrued income	6,982	1,400
Other debtors	1,961	-
	<u>38,707</u>	<u>39,018</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

11 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	69,620	97,883

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	9,012	3,072
Other taxation and social security	-	2,890
Other creditors	1,178	25
Accruals	10,310	2,112
Deferred income	24,723	-
	45,223	8,099

	2025 £
Resources deferred in the period	24,723

13 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,080 (2024 - £5,827).

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

14 Funds

	Balance at 1 July 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2025 £
Unrestricted funds					
General Funds	52,056	233,108	(329,195)	2,728	(41,303)
Restricted funds					
Big Lottery Reaching Communities	5,216	-	-	(5,216)	-
ASRUS	2,830	-	-	(2,830)	-
Play Days	-	250	(65)	-	185
HAF	-	9,736	(9,736)	-	-
Easter HAF	-	8,500	(8,500)	-	-
Summer HAF	25,566	3,746	(29,312)	-	-
Brixham in Bloom	1,051	1,215	(2,266)	-	-
Play Wales Review	-	-	(102)	102	-
Brixham Town Council	-	1,000	-	-	1,000
Community Ward	1,000	1,000	(2,000)	-	-
Continuation Fund	36,156	79,391	(72,120)	5,216	48,643
OPCC	900	-	(900)	-	-
Heritage Fund	4,027	-	(4,027)	-	-
Geo Parking	-	500	-	-	500
LUP 24	-	60,000	(5,921)	-	54,079
	<u>76,746</u>	<u>165,338</u>	<u>(134,949)</u>	<u>(2,728)</u>	<u>104,407</u>
Total funds	<u>128,802</u>	<u>398,446</u>	<u>(464,144)</u>	<u>-</u>	<u>63,104</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

	Balance at 1 July 2023 £	Incoming resources £	Resources expended £	Balance at 30 June 2024 £
Unrestricted funds				
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>
Total funds	<u>181,017</u>	<u>375,754</u>	<u>(427,969)</u>	<u>128,802</u>

Play Torbay

Notes to the Financial Statements for the Year Ended 30 June 2025

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 2025

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

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2025 £
Current assets	3,920	104,407	108,327
Current liabilities	<u>(45,223)</u>	<u>-</u>	<u>(45,223)</u>
Total net assets	<u>(41,303)</u>	<u>104,407</u>	<u>63,104</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 30 June 2024 £
Current assets	60,155	76,746	136,901
Current liabilities	<u>(8,099)</u>	<u>-</u>	<u>(8,099)</u>
Total net assets	<u>52,056</u>	<u>76,746</u>	<u>128,802</u>

16 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 £5,135 (2024: £8,371)

