

Charity number: 1145960

Company number: 05957488

(England and Wales)

Hackney Play Association

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2024

Hackney Play Association
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**Hackney Play Association
Report of the Trustees
For the year ended 31 March 2024**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2024. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Background Hackney Play Association was founded in 1972 to campaign for improved play provision for children and young people in the London Borough of Hackney and was registered as a charity in 1977. Set up and managed by local people, Hackney Play Association evolved in direct response to local needs. The original charity ceased operations on 31 March 2012 and its net assets were transferred to a new charitable company with the same name.

Objects - The objects of the Charity, as set out in its Memorandum of Association, are the provision of facilities for the recreation and other leisure time occupations for children and young people primarily resident in the London Borough of Hackney and neighbouring areas but otherwise resident in the United Kingdom, being facilities: a) of which such children and young people have need by reason youth or social and economic circumstances and b) which will improve the conditions of life for such children and young people by promoting their physical, mental and spiritual well-being, through play.

Aims - Hackney Play Association's aim is to make Hackney a great place for play - particularly for children facing barriers due to poverty, disability, gender and race.

We aim to: · Create better play opportunities for children and young people · Support play provision in Hackney, including adventure playgrounds, play streets, play in schools and play in parks and public spaces · Increase public support for play and reduce barriers to play · Support development of a Child-Friendly Borough In furtherance of its objects.

Hackney Play Association provides: · Free after school and holiday play and youth clubs for children and young people at Homerton Grove Adventure Playground, Pearson Street Adventure Playground and Clapton Park Play Rangers·

Training for trustees and young people · Information and advice on all aspects of play provision · Advocacy for quality play and play provision · Support for disabled children to participate in play provision Quality and Awards. The achieving of Silver Youth mark, a quality mark for the running of youth provision.

Hackney Play Association is well known for its work on adventure playgrounds, playwork training and Hackney Play Streets and our Staff Director is a member of the International Play Association, London Play, Play England. She has been a keynote speaker at national and international play conferences, Hackney Play was shortlisted at the London Play Adventure Playground Awards.

Statement on public benefit

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024

Social investments

In planning to meet the objectives we are satisfied that the activities fulfil the public benefit requirement referred to in the Charity Commission's general guidance. As well as benefit to the individuals concerned there is a broader gain for the public. Every year thousands of children and young people in Hackney benefit, as a result of Hackney Play Association's work. Children benefit from improved opportunities for play in adventure playgrounds, schools, streets, parks and public spaces.

Children and young people benefit from:

- improved health and wellbeing for local children who benefit from being outdoors and active;
- development of skills and learning through participation in projects like cooking, gardening, construction, using tools, project planning;
- safe places to be with their friends, supported by trained playworkers and youth workers, away from gangs and knife crime in the local area;
- development of creativity, problem solving skills and resilience, through arts, music, self-directed play and opportunities to experience risk and challenge;
- inclusion of disabled children in mainstream play services; · increased cultural awareness as a result of bringing children from different backgrounds together to play; · increased opportunities for children from low income families to participate and develop a wider range of interests, skills, experiences and aspirations. Local families benefit from:
- free, after school and holiday activities that enable parents to work, study and have respite care, especially parents from low income families. Local residents benefit from:
- greater community cohesion, as a result of bringing residents together for play streets and play activities throughout Hackney;
- increased skills and employment opportunities through Playwork training and work experience placements.

Volunteers

Hackney Play Association appreciates and benefits from over a thousand hours of volunteering a year.

Hackney Play Association also worked closely with Young Hackney to host regular placements for 50 young offenders taking part in community reparation schemes. These young people benefit from skills development and reintegration into the community in a friendly and supportive environment.

In 2023-24 we hosted regular corporate volunteering days at Homerton Grove and Pearson Street Adventure Playgrounds. Hundreds of corporate volunteers (20-30 volunteers per week during the summer months) have helped to maintain the playground, to build new equipment and to get the playground ready for holiday play and our term time provision. Corporate volunteering days take place as part of corporate social responsibility schemes.

**Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024**

ACHIEVEMENTS AND PERFORMANCE

Measuring Impact - In 2023-24, we continued to carry out regular surveys of children who attended our play services. Children were asked what they gain from attending the play services: -

- 82 % Felt Happy
- 79% Felt they have Freedom
- 66 % get to meet and make new friends.

Children were asked what the best thing was about accessing our plays services was: -

- 'I love this place because it's fun coming. I would love coming here daily and it's amazing!'
- 'Best thing is making new friends, learnt to be grateful for what you have and if you're ever scared you should talk to someone'
- 'I like that my friends are always here and I get to make new friends, I always get to experience new things'
- I like meeting new people; I like the exercise around the playground'.

Good for Girls (Pearson Street Adventure Playground Youth Session)

Spotlight on Young Person Aged 10

She has attended the Good for Girls sessions each and every week without fail; she is committed to the project and participates in her own particular way, she has been quite shy, a little reluctant to speak her mind, or share what might be worrying her, at the beginning she had anxiety about the welcoming circle, a fear that she would be put on the spot and made to speak. She missed one session, and we were a little perplexed as to why she didn't attend this session. Talking with her she explained to us that she was very nervous about speaking and was afraid that she would be made to speak and that the others would make fun of her. This was a turning point, as we could explain to her that the welcoming circle is about sharing our thoughts, feelings, fears, joys - that is, if we want to say something, emphasising that also listening is a way we participate in a group and that the group is there to support each one in their particular individuality.

This gave her reassurance - the following week as she was leading the session with one of her peer's - she stood up to speak in front of everyone, introduced the structure of the evening session, that is, welcoming circle, ice breaker game, dish to cook and a crafts activity. You could see that she was nervous in her speaking, but she kept very near to her feelings and spoke well, asking each one, one by one to "Share three fun things about themselves" going around the circle. The glow and smile on her face - she became animated, and one could read as to how proud she was/is of herself. She was delighted by the groups clapping as she sat down.

She is now far more present within the group, speaks more freely in the welcoming circle and understands that she can talk to the group or the staff if she feels uncomfortable about something, or worried or if she wants to share some wonderful things with the group. She does say that she now feels supported and more confident, making new friends and enjoys participating in all the activities including standing up to speak. She is glowing with an inner confidence - which she didn't have before.

"I feel like I have overcome my fear of speaking in front of people, and I also feel that I can trust the people around and make new friends"

Our participants are highly diverse and reflect the local demographic well, bringing together young people from different ethnicities and backgrounds including Black, White, Traveller, Eastern European and Turkish children. We have welcomed many visitors and local partners over the course of the year including Young Hackney, the Challenge Network and the Orthodox Jewish community.

Both our playgrounds offer a 6 day inclusive FREE open access service, Monday-Saturday across the year.

Pearson Street Adventure Playground We continued to offer free play and youth clubs throughout the year at Pearson Street Playground in 2023-24. The playground is located in Haggerston, the ward with the highest level of child poverty in Hackney, where 1 in 2 children (48.5%) are growing up in poverty. We are delighted that over 500 children and young people registered during the year at Pearson Street (1700 are registered currently). We delivered 587 play and youth club sessions with over 10,000 attendances over the course of the year.

Homerton Grove Adventure Playground

In 2023-24, Homerton Grove Adventure Playground continued to provide free, open access, after school and holiday play schemes, with over 500 children and young people registered during the year. We delivered 544 sessions, with attendances of over 6,000. The playground is located adjacent to local housing estates, which are in the bottom 20% in the country for income deprivation. More than 75% of children attending Homerton Grove are from Black and Minority Ethnic backgrounds.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024

Clapton Park Estate Play Rangers Project

Clapton Park provides free open access play ranger after school and holiday play/youth sessions for local children mainly from the Nye Bevan, Millfields and Clapton Park estates. This year we had over 100 children and young people registered and over 2,000 attendances. We also had a large number of unregistered children attending in 2023-24, in particular from the Traveller community, we continue to address this and are building more sustainable, trusting relationships with this group. Clapton Park is located in the bottom 4% in the country for income deprivation. More than 85% of children attending are from Black and Minority Ethnic backgrounds.

During the year, children and young people have taken part in a wide range of activities including cooking, arts and crafts, gardening, construction, upcycling, bike rides, trips and outings in the local area.

Trips and Outings Highlights of the year, along with many other outings to local parks and playgrounds, museums and galleries, included:-

- Residential on a Canal Barge (The Angel of Islington) - Homerton Grove
- Christmas Party on both sites
- Hackney Empire Panto Trip - Homerton and Clapton Park
- Summer Trip to Mersey Island - Pearson Street
- Summer trip to Margate - Pearson Street
- Bowling - Good for Girls Project Pearson Street.
- West end visits - Boys group

Inclusive Play

In 2023-24 we were able to offer Inclusive play opportunities at Pearson Street throughout the year, with the inclusion of disabled young people from 'The Garden school, Hackney, who have been using our Forest School for inclusive play sessions. Disabled young people are attending all of our services across Pearson Street, Homerton Grove and at Clapton Park, with over 170 young Disabled people attending across the year.

Nature project with NHS

We have this year, introduced a new outdoor nature session, funded through the NHS, with groups of school refusers, using sessions during the day on our adventure playground at Pearson Street. The initial group has had incredible success; with over 50% of the young people feeling able to return to school after the initial project of 16 weeks. We have been successful in getting refunded to continue with further groups of children across 2024-25

Playwork Training

We continued to deliver a Playwork training programme, with regular training sessions taking place during term time helping play service staff to develop skills and qualifications in first aid, safeguarding, health & safety, Playway course (accredited playwork course by the University of Gloucestershire), diversity and inclusion. In addition to this we have delivered training on the impact of trauma on children and in recognising mental health issues in young people, working with gangs, LGBTQ+ training, Teenage suicide awareness, working with young people around the awareness of vaping and substance misuse, reflective playwork practice, the importance of recycling and sustainable playgrounds. Using power tools and PlayWay courses were offered to other local authorities, which is another form of income generation for our charity and also allows us to share good playwork practice across the whole of the playwork sector.

Hackney Museum Adventure Playground Exhibition

In 2023-24 we worked closely to support an exhibition of adventure play being mounted by Hackney Museum. We were part of the steering group that put together the exhibition with the curator, provided play artifacts, were guest speakers at the official opening and were on a play expert panel for a discussion about the exhibition in Jan 2024. 100's of local people attended the museum for the exhibition, which ran from Winter-Spring 2023-24.

Infrastructure Support

Hackney Play Association worked closely with local adventure playgrounds, mobile play providers and voluntary and community sector play organisations, providing information and training, funded as part of our contract with Hackney Council. During 2023-24, we attended trustee meetings and provided information, advice and support to strengthen governance. We also provided training for staff with the focus on improving playwork practice and quality of local play services. This year we continued to work closely with Shakespeare Walk Adventure Playground to support management and governance at the playground. We have also conducted the induction of their new senior playworker, providing them with an orientation around who's who in Hackney, sharing policies and procedures with them, and the chair of Shakespeare Walk Adventure Playground. We have worked closely with all adventure playgrounds in the borough to organise a play parade from all the

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024

playgrounds to central Hackney for National Playday, that attracted over 300 children/young people. We continued to support the Local authority and other voluntary sector playgrounds, by providing staff to them, to cover their shortfall.

Hackney Play Association convenes and hosts Hackney Play Providers' Network providing a forum for information sharing and problem solving for play organisations throughout Hackney. Meetings of Hackney Play Providers' Network take place each half term. Debates and agenda items have ranged from fundraising to safeguarding, volunteering and working with trustees, and reflect the diverse issues and challenges facing local play organisations. We also supported other play providers through the Hackney Council tendering process by offering a series of online information workshops, training and one to one support.

We are currently working with other playground on developing a play strategy for Hackney.

Other Funded Projects 2023-24

Holiday Activities and Food Fund - secured funding that ensured we could offer FREE lunches for the children and young people, additional enriching activities and trips out, alongside our regular holiday playscheme programme. Pearson Street Adventure Playground and Homerton Adventure Playground offered the HAF opportunities during Easter, Summer, and winter of 2023.

Kings Park Moving Together (KPMT) - secured funding for 2 years (2022-ending November 2024) from the KPMT partnership programme to develop additional physical activities/opportunities for the families, local communities and children and young people at Homerton and Clapton Park. We are also one of the projects who will receive additional funding each year for organisational development. We are currently developing our charity business plan and working with others on a Play Strategy for Hackney.

Hackney Community Grant (Children and Young People)- secured funding to train 2 young trainee playworkers (aged 16+), offer further volunteering opportunities (with Hackney Play Association) for 15-20 young people age 11+ and signpost to other organisations offering volunteering and employment.

Hackney Homes -

secured funding for an art project around living and growing up in Hackney. This was officially opened in 2024 at Homerton Grove and is available for people to visit and view.

Young Hackney Youth Opportunities Fund -

group of young people secured funding (with support from HPA staff) for 6 weekly one-hour boxing/kickboxing exercise sessions (non-contact) and the equipment needed.

Partnership working

We also continue to work with a wide range of other organisations including Young Hackney, Hackney Quest, Laburnum Boat Club, Hoxton Hall, Immediate Theatre, Hackney Empire, Hackney Cycle Network, Hackney Libraries, Hackney Museum, Lollard Street adventure playground, London Play, ELBA (East London Business Alliance), HCVS and other adventure playgrounds in Hackney and across London.

Future Plans

During the coming year Hackney Play Association plans to continue to work closely in partnership with local voluntary and community sector play organisations and with statutory and voluntary partners in Hackney and neighbouring boroughs, including: London play, (based at Pearson Street) Islington Play Association, Continued Working with children and young people to develop to work of Clapton Park, Homerton Grove and Pearson Street Adventure Playgrounds. We want work with the other play organisations to ensure the importance of play is at the centre of local authority and national government agendas.

The trustees continue the process of business planning for the next 3-5 years of Hackney Play Associations development, highlighting our USP as an organisation, conducting a SWOT analysis, preparing finance and funding forecasts and plotting significant timeline events for the next 3-5 years.

FINANCIAL REVIEW

Significant events

Total net expenditure for the year was £61,278 (2023 net expenditure £71,222) . Of the total, £58,028 was net expenditure for unrestricted funds (2023 was net expenditure £73,006) and £3,250 was net expenditure for restricted funds (2023 net income of £1,784).

**Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024**

Reserves

The balance of unrestricted funds carried forward includes a General Reserve of £94,739 (2023: £140,707). This was equivalent to just under 5 months of total expenditure for the year.

We have carefully considered the Charity's needs to hold reserves for dealing with unforeseen circumstances and, to the extent that further funds permit, for investment in future activities. Hence, in light of increased uncertainty over most sources of income available to us, we have decided that a target level for the General Reserve should be the equivalent of between 3 to 6 months of total annual expenditure.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern for the reasons detailed in Note 1(b) to the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hackney Play Association was incorporated on 5 October 2006 as a Company Limited by Guarantee without a Share Capital and registered as a charity on 17 February 2012. It commenced operations on 1 April 2012, from which date the net assets of its predecessor charity with the same name were transferred to the charitable company.

It is governed by its Articles of Association, under which each Member is required to contribute an amount not exceeding £1 towards the liabilities of the Charity in the event of it being wound up whilst they are Members, or within one year of their ceasing to be Members.

Recruitment and appointment of trustees

Management of the Charity is vested in a Board of Directors. The Directors are also the Trustees of the Charity. Trustees are elected at each Annual General Meeting and may co-opt further Trustees as set out in the Articles of Association.

Induction and Training of Trustees

All new Trustees are given induction information, which includes the latest annual report and accounts, current policies, operational plans and financial forecasts. They are also given opportunities to meet other Trustees and senior staff, to provide further insight into the management and operations of the Charity. Senior staff are present at Trustees' meeting to provide information and support.

Organisational Structure

The Board of Directors is responsible for the overall financial control, direction and work of the Charity. It meets approximately six times per year with the Staff Director and with ad hoc advisers, who have no voting rights. Day-to-day responsibilities are delegated to the Staff Director within a framework of approved policies and operational plans, who manages the staff listed below.

Trustees

(Board of Directors)

Staff Director (non-voting)

Training Manager Finance Officer Senior Playworkers

Sessional Workers Volunteers Project Staff

Risk Review

Hackney Play Association has carried out a risk assessment in relation to funding and resulting potential risks to our funding base and those arising from both known and potential liabilities. This is reviewed on an ongoing basis. The overall strategy is to continue to diversify funding sources, develop long-term relationships with key funders and strategic partners, and continue to build a reasonable level of operating reserves. Through the systematic review of these risks, the Trustees aim to mitigate the major risks to which the Charity is exposed.

Internal Controls

The Trustees have prepared a Financial Control Policy to document procedures in place to ensure all staff working in the Charity, especially those involved in the accountancy operation, correctly adhere to such controls. This should ensure that an audit trail can be followed and that allocation of costs have been properly ascertained and properly recorded. All transactions are recorded in proprietary accounting software, enabling a tracking of all transactions and monthly bank reconciliations to be carried out.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Hackney Play Association
Charity registration number	1145960
Company registration number	05957488
Principal address	Homerton Grove Adventure Playground Wardle Street London E9 6BX

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Miss Wendy Edwards
(Resigned: 20 May 2023)
Mr Marouf Khan
(Resigned: 20 May 2023)
Ms Sui Yee Eliza Lam
(Resigned: 20 May 2023)
Miss Dionne Seymour
(Resigned: 20 May 2023)
Ms Barbara Atkinson
(Resigned: 30 May 2023)
Ms Maria Zazovskaya
(Resigned: 30 May 2023)
Miss Jackie Hopfinger
Mrs Cherry Frances
Mrs Marcella Meclean
(Appointed: 30 May 2023)
Mrs Kam Dhami
(Appointed: 30 May 2023)
Mrs Louise Erskine
(Appointed: 26 May 2023)

Senior management Kay O'Brien

Independent examiner Andrew M Wells FMAAT
Counterculture Partnership LLP
Bank Chambers, Main Street
Hawes
North Yorkshire
DL8 3QL

Bankers National Westminster
180 Shoreditch High Street
London
E1 6HN

**Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2024**

Approved by the Board of Trustees and signed on its behalf by

Jackie Hopfinger

Miss Jackie Hopfinger 9/12/24

Hackney Play Association
Independent Examiners Report to the Trustees
For the year ended 31 March 2024

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, 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 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 examiners statement

Since the Charitable 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 by virtue of my membership of Association of Accounting Technicians, 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 that in any material respect:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the 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.



.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Bank Chambers, Main Street
Hawes
North Yorkshire
DL8 3QL

12/12/24

Hackney Play Association
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Income and endowments from:					
Donations and legacies	2	33,383	23,180	56,563	52,658
Charitable activities	3	248,021	17,551	265,572	257,843
Total		281,404	40,731	322,135	310,501
Expenditure on:					
Raising funds	4	(1,350)	-	(1,350)	(1,600)
Charitable activities	5/6	(338,082)	(43,981)	(382,063)	(380,123)
Total		(339,432)	(43,981)	(383,413)	(381,723)
Net expenditure		(58,028)	(3,250)	(61,278)	(71,222)
Reconciliation of funds					
Total funds brought forward		140,708	20,625	161,333	232,555
Total funds carried forward		82,680	17,375	100,055	161,333

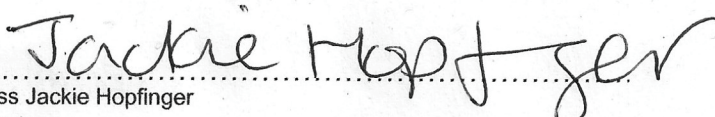
**Hackney Play Association
Statement of Financial Position
As at 31 March 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	12	-	450
		-	450
Current assets			
Debtors	13	26,166	5,115
Cash at bank and in hand		84,750	174,652
		110,916	179,767
Creditors: amounts falling due within one year	14	(10,862)	(18,885)
Net current assets		100,054	160,882
Total assets less current liabilities		100,054	161,332
Net assets		100,054	161,332
The funds of the charity			
Restricted income funds	15	17,375	20,625
Unrestricted income funds	15	82,680	140,708
Total funds		100,055	161,333

For the year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:


Miss Jackie Hopfinger
Trustee

9/12/24

Hackney Play Association
Notes to the Financial Statements
For the year ended 31 March 2024

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Hackney Play Association 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 note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Incoming resources

Income is recognised when the Charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be reliably measured.

Income from government and other grants, whether for capital or revenue purposes, is recognised in accordance with the above policy except where amounts have appropriately been deferred.

Donations are recognised in full when receivable and there is unconditional entitlement.

Income from charitable activities is recognised when the related services and goods have been provided.

Investment income is recognised when receivable.

Resources expended

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be reliably measured.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Expenditure is allocated between the categories in the Statement of Financial Activities on the basis of how the resources are used. Expenditure relating to a particular activity is allocated directly to that activity. Other expenditure is included under support costs, which is then apportioned to activities on the basis of staff time spent per activity.

Charitable activities comprise expenditure incurred on providing training and qualification courses in playwork for staff, volunteers and trustees, introduction to playwork for young people, information and advice on all aspects of play, and the promotion of quality and advocacy in play provision. It includes the direct costs and support costs relating to these activities.

Governance costs are the costs incurred on overall governance of the Charity. As such, they are mainly associated with meeting constitutional and statutory requirements, such as independent examination fees and costs incurred on strategic management.

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and machinery	33% Straight line
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Pensions

The Charity operates a defined contribution pension scheme for its employees under auto-enrolment regulations.

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Donations received	13,832	-	13,832	6,675
Grants received	19,551	23,180	42,731	45,983
	<u>33,383</u>	<u>23,180</u>	<u>56,563</u>	<u>52,658</u>

Analysis of grants received

	2024	2023
	£	£
Garfield Weston Foundation	-	10,000
Kings Park Moving Together	14,984	10,088
LBH Community Grant (Children and Young People)	17,551	9,915
London Borough of Hackney	8,196	1,500
London Youth	2,000	6,880
The National Lottery Awards for All	-	3,100
Young Londoners	-	4,500
	<u>42,731</u>	<u>45,983</u>

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

3. Income from charitable activities

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
<i>Provision of leisure facilities for young people</i>				
Training and consultancy	248,021	17,551	265,572	257,843

4. Expenditure on generating donations and legacies

	2024 £	2023 £
Unrestricted funds		
Donations	1,350	1,600
	1,350	1,600

5. Costs of charitable activities by fund type

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Direct cost	24,773	6,955	31,728	31,685
Staff costs - wages & salaries	226,203	32,496	258,699	265,012
Staff costs - social security costs	29,652	-	29,652	20,650
Staff costs - pension contributions	9,027	800	9,827	4,123
Depreciation - owned assets	450	-	450	450
Subcontractors	16,760	-	16,760	29,556
	306,865	40,251	347,116	351,476
Overhead costs	14,519	130	14,649	15,502
Staff costs - wages & salaries	-	-	-	275
Premises costs	9,442	-	9,442	10,185
Transport and travel	-	-	-	969
Governance costs	2,266	-	2,266	316
Accountancy fees	1,400	-	1,400	1,400
Legal fees	3,590	3,600	7,190	-
	31,217	3,730	34,947	28,647
	338,082	43,981	382,063	380,123

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

6. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2024	2023
	£	£	£	£
Support costs				
Provision of leisure facilities for young people				
Provision of leisure facilities for young people	31,728	26,357	58,085	58,657
Staff costs - wages & salaries	258,699	-	258,699	265,287
Staff costs - social security costs	29,652	-	29,652	20,650
Staff costs - pension contributions	9,827	-	9,827	4,123
Accountancy fees	-	1,400	1,400	1,400
Legal fees	-	7,190	7,190	-
Depreciation - owned assets	450	-	450	450
Subcontractors	16,760	-	16,760	29,556
	347,116	34,947	382,063	380,123
	347,116	34,947	382,063	380,123

7. Analysis of support costs

	2024	2023
	£	£
Provision of leisure facilities for young people		
Overhead costs	14,649	15,777
Premises costs	9,442	10,185
Transport and travel	-	969
Governance costs	10,856	1,716
	34,947	28,647

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of owned fixed assets	450	450
Accountancy fees	1,400	1,400
Staff pension contributions	9,827	4,123
	<u>9,827</u>	<u>4,123</u>

9. Staff costs and emoluments

Total staff costs for the year ended 31 March 2024 were:

	2024	2023
	£	£
Salaries and wages	258,699	266,887
Social security costs	29,652	20,650
Pension costs	9,827	4,123
	<u>298,178</u>	<u>291,660</u>

	2024	2023
Full time equivalent	20	14
	<u>20</u>	<u>14</u>

No employee earned more than £60,000 during the year (2023: nil).

The total employee benefits including pension contributions of the key management personnel were £125,873 (2023: £46,107).

10. Trustee remuneration and related party transactions

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023:£nil).

No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £nil (2023:£nil).

There are no donations from related parties which are outside the normal course of the Charity's business and no restricted donations from related parties.

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

11. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2023 £
Income and endowments from:			
Donations and legacies	6,675	45,983	52,658
Charitable activities	245,818	12,025	257,843
Total	252,493	58,008	310,501
Expenditure on:			
Raising funds	(1,600)	-	(1,600)
Charitable activities	(323,899)	(56,224)	(380,123)
Total	(325,499)	(56,224)	(381,723)
Net income/expenditure	(73,006)	1,784	(71,222)
Reconciliation of funds			
Total funds brought forward	213,714	18,841	232,555
Total funds carried forward	140,708	20,625	161,333

12. Tangible fixed assets

Cost or valuation	Fixtures and fittings £
At 01 April 2023	14,316
At 31 March 2024	14,316
Depreciation	
At 01 April 2023	13,866
Charge for year	450
At 31 March 2024	14,316
Net book values	
At 31 March 2024	-
At 31 March 2023	450

13. Debtors

	2024 £	2023 £
Amounts due within one year:		
Trade debtors	25,283	4,232
Prepayments and accrued income	883	883
	26,166	5,115

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

14. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	9,463	15,061
Accruals and deferred income	1,399	3,824
	<u>10,862</u>	<u>18,885</u>

15. Movement in funds

Unrestricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
<i>General</i>				
General	140,708	281,404	(339,432)	82,680
	<u>140,708</u>	<u>281,404</u>	<u>(339,432)</u>	<u>82,680</u>

Unrestricted Funds - Previous year

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
<i>General</i>				
General	213,714	252,493	(325,499)	140,708
	<u>213,714</u>	<u>252,493</u>	<u>(325,499)</u>	<u>140,708</u>

Purpose of unrestricted Funds

General

To hold funds for the charity's core pupose.

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Restricted Funds

	Balance at 01/04/2023	Incoming resources	Outgoing resources	Balance at 31/03/2024
	£	£	£	£
Garfield Weston Foundation	10,000	-	(10,000)	-
Holiday Activities and Food Fund	-	8,196	(8,196)	-
Kings Park Moving Together	3,927	14,984	(14,535)	4,376
LBH Community Grant (Children and Young People)	4,902	17,551	(9,454)	12,999
London Borough of Hackney - Play on Spot	405	-	(405)	-
Tesco	135	-	(135)	-
Young Hackney Youth Opportunities Fund	1,256	-	(1,256)	-
	20,625	40,731	(43,981)	17,375

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Restricted Funds - Previous year

	Balance at 01/04/2022	Incoming resources	Outgoing resources	Balance at 31/03/2023
	£	£	£	£
Garfield Weston Foundation	-	10,000	-	10,000
Hackney Giving's COVID-19 Information Grants	788	-	(788)	-
Holiday Activities and Food Fund	-	10,470	(10,470)	-
Kings Park Moving Together	-	10,088	(6,161)	3,927
LBH Community Grant (Children and Young People)	-	9,915	(5,013)	4,902
London Borough of Hackney - Hackney Housing	590	-	(590)	-
London Borough of Hackney - Play on Spot	-	1,500	(1,095)	405
London Youth - Girls Project	1,541	6,880	(8,421)	-
Tesco	616	-	(481)	135
The National Lottery Awards for All	-	3,100	(3,100)	-
Young Hackney Youth Opportunities Fund	-	1,555	(299)	1,256
Young Londoners Fund	15,306	4,500	(19,806)	-
	18,841	58,008	(56,224)	20,625

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Purpose of restricted funds

Short breaks capital

A project funded by Hackney Council Short Breaks to improve accessibility of play activities for disabled children at our adventure playgrounds.

Young Londoners Fund

To aid youth

Charities Aid Foundation resilience Fund

This fund is provided funding for 2 additional weekly youth sessions (11-16 years) at our two playgrounds and Saturday family bookable play sessions until end of March 2021.

Hackney Giving's COVID-19 Information Grants

funded the 'The HPA Messenger Taskforce', who are existing Playworkers known as community champions, working with children, young people across our settings and indirectly with parents/carers. The role includes

- Sharing current information linked to COVID-19 Test, Track and Trace and healthier lifestyles
- Gathering views from our Hackney Play Association community on views towards topics like the COVID 19 vaccine.
- Organising fun activities relating to promoting healthier lifestyles (e.g., grow a herb garden, make a mask, stress ball making, healthy eating, fun health related quizzes)
- Putting together with children and young people an end of year art exhibition, made up of art, poems, etc., linked to feelings towards COVID-19 and healthier lifestyles.

London Youth - Girls Project

Good for Girls Project Funded by London Youth

Mental Health and Wellbeing themed project sessions offering sports, arts, talking circles, cooking & eating together, trips out, a weekend residential

Tesco

Article 31 Family Play Bubbles

Delivery of 10 Family Play Sessions at Homerton and Pearson Street Adventure Playgrounds

London Borough of Hackney - Hackney Housing

12 weekly one-hour boxing/kickboxing exercise sessions (non-contact) to be delivered on the Harman Estate that started in February 2023.

Seed Project

Funded by London Youth

A group of young people at Homerton and Pearson Street Adventure playgrounds designed, planned, and delivered a community fun challenge day which engaged 25 young people in volunteering and attracted over 250 people (combined total) at both events.

The National Lottery Awards for All

Secured funding to host two Jubilee Play Parties at Pearson St and Homerton Grove themed. The events engaged young people in planning and volunteering on the day and was open to the community.

LBH Community Grant (Children and Young People)

Secured funding to train 2 young trainee playworkers (aged 16+), offer further volunteering opportunities (with Hackney Play Association) for 15-20 young people age 11+ and signpost to other organisations offering volunteering and employment.

Kings Park Moving Together

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Programme to develop additional physical activities/opportunities for the families, local communities and children and young people at Homerton and Clapton Park. We are also one of the projects who will receive additional funding each year for organisational development.

Garfield Weston Foundation

Contribution towards the delivery costs of maintaining youth and play services/opportunities

Young Hackney Youth Opportunities Fund

A group of young people secured funding (with support from HPA staff) for 6 weekly one-hour boxing/kickboxing exercise sessions (non-contact) and the equipment needed.

Holiday Activities and Food Fund

FREE lunches for the children and young people, additional enriching activities and trips outs, alongside our regular holiday playscheme programme. Pearson Street Adventure Playground and Homerton Adventure Playground offered the HAF opportunities during Easter, Summer, and winter of 2023-24.

London Borough of Hackney - Play on Spot

16. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	82,679	82,679
Restricted funds			
Kings Park Moving Together	-	4,376	4,376
LBH Community Grant (Children and Young People)	-	12,999	12,999
	-	100,054	100,054

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2024

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	450	140,257	140,707
Restricted funds			
Garfield Weston Foundation	-	10,000	10,000
Kings Park Moving Together	-	3,927	3,927
LBH Community Grant (Children and Young People)	-	4,902	4,902
London Borough of Hackney - Play on Spot	-	405	405
Tesco	-	135	135
Young Hackney Youth Opportunities Fund	-	1,256	1,256
	450	160,882	161,332