

# THE PLAY AND LEISURE OPPORTUNITY LIBRARY

England & Wales · Charity number 1152202

## Details

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**Other names** PLOL

**Status** Registered

**Legal form** Charitable company

**Company number** [08186829](#)

**Registered** 2013-05-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Forge Fach Community Resource Centr  
Hebron Road  
Clydach  
Swansea  
SA6 5EJ

**Phone** 07546267486

**Email** [admin@plol.org.uk](mailto:admin@plol.org.uk)

**Website** [www.plol.org.uk](http://www.plol.org.uk)

## Activities

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**Objects:** THE RELIEF AND EDUCATION OF ALL THOSE CHILDREN, YOUNG PEOPLE AND ADULTS WITH A DISABILITY AND THEIR FAMILIES AND CARERS THROUGH THE PROVISION OF THERAPEUTIC, EDUCATIONAL AND STIMULATING TOYS AND EQUIPMENT. IN FURTHERANCE OF SUCH OBJECT THE PLAY AND LEISURE LIBRARY SHALL AIM:1)TO ASSIST THE DEVELOPMENT AND EMOTIONAL HEALTH/WELL BEING OF CHILDREN/YOUNG PEOPLE AND ADULTS WITH A DISABILITY AND THEIR FAMILIES AND CARERS THROUGH THE PROVISION OF APPROPRIATE PLAY/LEISURE ACTIVITIES2)TO LEND THEM THE BEST AVAILABLE TOYS AND EQUIPMENT3)TO PROVIDE AN OPPORTUNITY FOR PROFESSIONAL INVOLVEMENT AS APPROPRIATE

**Activities:** PLOL shall aim:(1) to assist the development and emotional health and wellbeing of children, young people and adults with a disability and their families and carers through the provision of appropriate play/leisure activities,(2) to lend the best available toys and equipment and(3) to provide an opportunity for professional involvement as appropriate.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities

## Geography

- Carmarthenshire
- City Of Swansea
- Neath Port Talbot
- Powys

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-11-30 | £130,938 | £126,668    | -      | -         |
| 2023-11-30 | £133,171 | £127,559    | -      | -         |
| 2022-11-30 | £123,251 | £105,906    | -      | -         |
| 2021-11-30 | £111,763 | £91,183     | -      | -         |
| 2020-11-30 | £70,968  | £80,271     | -      | -         |

## Trustees

| Name                           | Role | Appointed  |
|--------------------------------|------|------------|
| Alun David Morgan              |      | 2024-07-03 |
| Deborah Lawrence               |      | 2013-05-23 |
| Dr Gareth Noble                |      | 2016-11-02 |
| Eve Dewson                     |      | 2019-04-06 |
| Helen Julia Elizabeth Williams |      | 2021-02-25 |
| Helen Passey                   |      | 2024-09-04 |

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

England & Wales - Charity number 1152202

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# Accounts

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Registered number:  
08186829  
Charity number:  
1152202

THE PLAY AND LEISURE OPPORTUNITY LIBRARY  
*A Company Limited by Guarantee and not having a share capital*  
REPORT AND UNAUDITED ACCOUNTS

30 November 2024

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Report and Unaudited Financial Statements**  
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## THE PLAY AND LEISURE OPPORTUNITY LIBRARY

### Reference and administrative details

**Charity Name:** THE PLAY AND LEISURE OPPORTUNITY LIBRARY

**Company Registration No:** 08186829

**Charity registration No:** 1152202

**Registered Office:** Forge Fach Community Resource Centre, Clydach,  
Swansea, SA6 5EJ

|                 |              |                                   |
|-----------------|--------------|-----------------------------------|
| <b>Trustees</b> | Chair        | Dr Gareth Noble                   |
|                 | Secretary    | Ms Eve Dewson                     |
|                 | Treasurer    | Deborah Anne Lawrence             |
|                 |              | Ms Helen Julia Elizabeth Williams |
|                 |              | Mr Alun David Morgan              |
|                 | Helen Passey |                                   |

**Independent Examiner:** Ian Bowen LLB FCA, I D Bowen & Co., Chartered Accountants  
19 Alexandra Road, Gorseinon, Swansea, SA4 4NW

**Bankers:** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West  
Malling, Kent, ME19 4JQ

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

#### **Chair's report**

Over the past year, The Play and Leisure Opportunity Library has the privilege of providing services to our community that supports the well-being and personal development of children, young people and adults with a range of disabilities by delivering highly specialised play-based therapy. PLOL continues to offer:

- access to a wide range of high-quality toys and equipment through our Lending Library to encourage engaging and interactive experiences.
- sensory themed and tailored play sessions to children and young people via our Stay & Play, Early Years and After School sessions
- specialised support for families with our Home Visits programme and recently, PLOL offered sessions to support Home Education
- themed sessions for adults with additional support needs that included individualised therapeutic play sessions
- outreach support services for families, professionals and schools.

The main theme of the past 12 months has been one of continued development and engagement. PLOL has continued to grow, not only in terms of the number of individuals and families accessing our range of play services (as indicated within the Project Manager's Report), but also in terms of what we are offering our community. This past year has seen PLOL being able to offer a range of activities to support more young people and adults, whilst at the same time continue to enhance our children services.

In terms of engagement, over the past year, we have continued to engage with our funders as well as to partner with local services (such as Swansea Carers Centre and Interplay) to ensure that we can maximise the various collective and collaborative partnerships PLOL has established within our community.

Thanks to our main funders – National Lottery, Henry Smith Foundation and Swansea County Council, for their continued support and encouragement. As reported in our Financial Report, PLOL is in a positive financial position with a modest projected surplus and being able to build our financial reserves. As we move forward into the next 12 months, we are restating our commitment to exploring additional funding opportunities to further invest in our current activities and to generate additional opportunities for the development of key areas of development within our Adults and Families provision.

The Board of Trustees express our deepest gratitude, appreciation and thanks to our entire PLOL Staff team, who really are at the heart of PLOL. PLOL would not have been able to achieve what we have if it was not for our fantastic PLOL staff team and volunteers, who have been dedicated, passionate, committed and displayed outstanding professionalism to ensure our community have been supported in meaningful ways that has not only improved the quality of life for our members but has also enriched our community. Their level of enthusiasm and unrelenting energy to deliver for our members has been inspirational to us all.

A special word of thanks to Emma Reay, Kerri Morgan, Gemma Ahern-Fidler and Kelly O'Connor who, within their respective roles, have continued to ensure PLOL has delivered a highly valued and specialised service over the past 12 months.

We having to say a sad farewell to Kerri Morgan, who has been an integral part of PLOL over many years and who has created the foundations for our Adult Services in their role as Deputy Service Manager and we wish them every joy, success and our very best wishes.

As a Trustee Board, we are committed to enhancing the skills, expertise and knowledge of our staff team and we renew our commitment to support our staff continued professional development and to invest in them as valued colleagues. As we look forward towards the next 12 months, it will be an aim for the Board to embed organisational structures that are focused on the continued support for our staff in terms of their professional development in a way that recognises and acknowledge their specialist expertise and experience.

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

On a personal note, I want to use this opportunity to express my deep gratitude and appreciation to all the Directors but particularly Deborah, Alun and Helen. You have been amazing, fantastic, committed, dedicated and devoted to ensuring that PLOL continues to deliver and grow.

Finally, we wish to thank you our members, our community, who have kindly allowed us to become a little part of your journey. Without you, and our wonderful staff team, there would not be PLOL. Thank you.

As we look towards the future, we can do so with pride for what we have achieved, with determination to continue to do what we do best and with excitement for what we can achieve together over the next 12 months. As with AGM's, we do focus on what we have achieved over the past year, but we should also positively commit ourselves to not only further building upon our success but to also raise the challenges we may experience in the coming year. At PLOL, due to the passion, expertise and commitment of us all, I have no doubt that we are in a strong position to meet those challenges and to achieve greater successes in the year to come.

All the best,

Dr Gareth Noble  
Chair

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their annual report together with the financial statements of the charitable company for the year ended 30 November 2024, which are also prepared to meet the requirement for a directors' report and financial statements for Companies Act purposes.

The financial statements have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

### **Our purposes and activities**

The purposes of the charity are:

- to assist the development and emotional health and well-being of children, young people and adults with a disability and their families and carers through the provision of appropriate play/leisure activities;
- to lend the best available toys and equipment; and
- to provide an opportunity for professional involvement as appropriate.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps to ensure our aim, objectives and activities remained focussed on our stated purposes. The trustees are aware of their responsibilities with regard to public benefit and are conversant with the Charity Commission's guidance in this area.

### **Achievements and Performance**

#### ***Introduction***

This last year has been a period of maintenance and growth, with us continuing to ensure that the charity is working successfully at delivering help and support to those that need us. We have been able to continue running our ever-popular group sessions and provide numerous loans to families in need, as well as continue to focus on how we can develop our services; listening to the voices of our service users to ensure that we are providing them with the resources that they most want and need. Our membership is reaching wider and our connections with other services continue to develop, enabling us to work alongside others to support our community.

#### ***Goals achieved this year***

The grants we receive from Henry Smith and the National Lottery Community Fund are vital to our project and allow us to provide much-loved services to our community. The flexibility of these funds have allowed us to continue the expansion of our group sessions, giving a wide range of opportunities to children and young adults for building life skills including cookery, carpentry, and gardening – all of which were very popular with our members!

Our thanks are also extended to Swansea Council who continue to support us and enable us to provide our Stay and Play sessions; these are invaluable to our younger members and provide an opportunity for parents to build relationships and grow a supportive community. Our staff have been wonderfully flexible around these sessions, allowing us to adapt the format to accommodate the ever-changing needs of our service users. The council continue to invite us to attend community meetings, groups and events, all of which enable us to widen our reach and ensure that we are able to deliver support across the county as needed.

The number of events that we have attended this year has increased, mainly thanks to Gemma Ahern-Fidler who has manned over a dozen information stalls and presentations for us, building up our community presence even further.

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

It would be remiss of me not to mention the hard work that has gone into the development of our website this year, with special thanks going out to Helen Passey who has worked tirelessly to ensure that everything is up and running for us – it has been lovely to work together and create a site which truly reflects us as a charity, and promotes everything that we do.

#### ***Volunteers:***

This year we were supported by six new students from Swansea University, we extend our thanks to them for the hard work and support that they give to us. Thanks also to Daisy, who joined us as part of her Duke of Edinburgh award – the extra pair of hands during carpentry club were very much appreciated. It would not be possible for us to run without the help of volunteers, so we are incredibly grateful for the commitment and time that they dedicate to us – thank you.

#### ***A year in numbers:***

During 2024, we were able to:

- Deliver 264 therapeutic sessions to children and adults
- Facilitate 652 loans of specialist equipment and toys
- Carry out 212 deliveries, ensuring that our support reaches everyone who needs it
- Continue monitoring to ensure that service user feedback remains at the heart of what we do and that we can continuously adapt our service to meet needs. Our monitoring this year highlighted that 100% of those asked felt that they were more involved with their community, and that 89% felt more confident through attendance at our group sessions. Specifically relating to our adult groups, everyone asked agreed that they felt better about themselves after group sessions – this is incredible feedback, and I am so proud that we are able to support our service users in this way.

#### ***Goals for the next year***

Obtain grant funding to help secure and shape the charity for the ongoing period, including funding to extend the range of activities that we are able to put on and expand our library of equipment.

To continue our volunteer programme with aims to recruit, mentor, and support community volunteers

To continue with community consultation and event attendance to ensure that our service aligns with community needs, and that we are available to all who need us.

To continue growth and development of the charity to extend our reach and widen the community which we are able to support.

#### ***Some words of thanks***

The team at PLOL are the heart and soul of what we do, and I would like to extend thanks to the amazing team who go above and beyond to ensure the smooth running of the charity and sessions. The dedication, commitment, and hard work are truly appreciated by myself, the trustees, and our members.

Another special mention to Kerri Morgan, who has recently stepped down from her Deputy Manager position. Her dedication, commitment, and unwavering enthusiasm for adult services has created the provision we have today – it would not have been possible without her, and I think I speak for everyone when extending an enormous thank you for everything she has done and achieved. I wish her the best of luck for the future and remind her that she will always be part of the PLOL family.

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

We have a lot to be proud of over the last year, and a lot to look forward to over the year to come. Let's hope it is another year of growth, opportunity, and success!

#### **Financial Review**

The charity's statement of financial activities is shown on page 10 and comprises restricted and unrestricted funds, being those provided to assist in furthering the general objects of the charity.

During the year the charity's income was £130,938 with expenditure of £126,668 resulting in a surplus for the year of £4,270.

At the year end the unrestricted funds amounted to £50,673 which represented free reserves. The restricted funds amounted to £18,280 and were represented by net current assets.

#### ***Investment policy***

The trustees have the power to expend the funds of the charity in such a manner as they consider being beneficial for the achievement of the charity's objects. They are also empowered to invest such part of the funds as they see fit in the furtherance of the objects of the charity.

#### ***Reserves policy***

The trustees have established a policy which aims to build up the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves"). The target free reserves will be established at a level the trustees feel would enable the charity to continue the current activities in the case of a significant drop in income. It would obviously be necessary to consider how the income would be replaced or activities changed. The present free reserves of £50,673 fall short of the target range and the trustees are actively pursuing measures to improve the situation.

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

#### ***Governing document***

The Play and Leisure Opportunity Library is a company limited by guarantee and was incorporated on 21 August 2012. The Play and Leisure Opportunity Library registered as a charity on 29 May 2013.

The Play and Leisure Opportunity Library was established under a Memorandum of Association, which established its objects and powers, and is governed under its Articles of Association.. These were revised and adopted on 6 April 2021. In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

On 1 December 2013 the charitable company took over the undertaking formerly carried on by The Play and Leisure Opportunity (Charity registration number 1131710), an unincorporated charity with the same aims and objectives as the charitable company.

#### ***Organisation***

The Play and Leisure Opportunity Library is managed by a board of trustees comprising a minimum of 5 trustees and a maximum of 14 trustees. Trustees are appointed the members at an annual general meeting.

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

#### ***Recruitment and Appointment of Trustees***

The trustees are also directors of The Play and Leisure Opportunity Library for the purposes of company law. The rules regarding the number of trustees and their appointment, reappointment and removal are contained in the Articles of Association to which reference should be made. Trustees are appointed the members at an annual general meeting.

#### ***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a related party must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Details of related party transactions in the current year are set out in the notes to the accounts.

#### ***Risk management***

The board of trustees actively review the major risks which the charity faces on a regular basis. The board of trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks once the charity commences its activities.

#### **Small Companies Provisions**

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Report of the Trustees**

#### **Trustees Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also directors of The Play and Opportunity Library for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

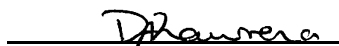
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the board on 21 August 2025.

Signed on behalf of the board by:



Mrs Deborah Anne Lawrence  
Trustee/director

## **THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

### **Independent Examiner's Report to the trustees of THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

I report to the trustees on my examination of the accounts of The Play and Opportunity Library ('the charity') for the year ended 30 November 2024 which are set out on pages 10 to 19.

#### **Responsibilities and basis of report**

As the charity's trustees of the company (who are 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 company'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**

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:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Ian Bowen LLB FCA  
Independent examiner

I D Bowen  
Chartered Accountants  
19 Alexandra Road  
Gorseinon  
Swansea  
SA4 4NW

22 August 2025

# THE PLAY AND LEISURE OPPORTUNITY LIBRARY

## Statement of Financial Activities (Including income and expenditure account) for the year ended 30 November 2024

|                                       |       | 2024                    |                       |                | 2023                    |                       |                |
|---------------------------------------|-------|-------------------------|-----------------------|----------------|-------------------------|-----------------------|----------------|
|                                       | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>£     | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>£     |
| <b>INCOME</b>                         |       |                         |                       |                |                         |                       |                |
| Donations and legacies                | 5     | 205                     | 95,887                | 96,092         | 475                     | 91,972                | 92,447         |
| Income from charitable activities:    | 6     | 6,000                   | 26,340                | 32,340         | 6,000                   | 32,335                | 38,335         |
| Other income                          | 7     | 2,211                   | -                     | 2,211          | 2,389                   | -                     | 2,389          |
| Interest receivable                   |       | 295                     | -                     | 295            | -                       | -                     | -              |
| <b>TOTAL INCOMING RESOURCES</b>       |       | <b>8,711</b>            | <b>122,227</b>        | <b>130,938</b> | <b>8,864</b>            | <b>124,307</b>        | <b>133,171</b> |
| <b>EXPENDITURE</b>                    |       |                         |                       |                |                         |                       |                |
| Expenditure on charitable activities: | 8     | 209                     | 126,459               | 126,668        | 157                     | 127,402               | 127,559        |
| <b>TOTAL EXPENDITURE</b>              |       | <b>209</b>              | <b>126,459</b>        | <b>126,668</b> | <b>157</b>              | <b>127,402</b>        | <b>127,559</b> |
| <b>NET INCOME FOR THE YEAR</b>        |       | <b>8,502</b>            | <b>(4,232)</b>        | <b>4,270</b>   | <b>8,707</b>            | <b>(3,095)</b>        | <b>5,612</b>   |
| Transfer between funds                |       | 636                     | (636)                 | -              | 9,104                   | (9,104)               | -              |
| <b>NET MOVEMENT IN FOR THE YEAR</b>   |       | <b>9,138</b>            | <b>(4,868)</b>        | <b>4,270</b>   | <b>17,811</b>           | <b>(12,199)</b>       | <b>5,612</b>   |
| <b>RECONCILIATION OF FUNDS</b>        |       |                         |                       |                |                         |                       |                |
| Total funds brought forward           |       | 41,535                  | 23,148                | 64,683         | 23,724                  | 35,347                | 59,071         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>    |       | <b>50,673</b>           | <b>18,280</b>         | <b>68,953</b>  | <b>41,535</b>           | <b>23,148</b>         | <b>64,683</b>  |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 12 to 19 form part of these financial statements.

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Registered Number: 08186829**  
**Balance Sheet**  
**as at 30 November 2024**

|                                                       | Notes | 2024<br>£           | 2023<br>£           |
|-------------------------------------------------------|-------|---------------------|---------------------|
| <b>Current assets</b>                                 |       |                     |                     |
| Debtors                                               | 12    | 12,254              | 3,709               |
| Cash at bank and in hand                              |       | 75,361              | 75,492              |
|                                                       |       | <hr/> 87,615        | <hr/> 79,201        |
| <b>Creditors: amounts falling due within one year</b> | 13    | (18,662)            | (14,518)            |
| <b>Net current assets</b>                             |       | <hr/> 68,953        | <hr/> 64,683        |
| <b>Net assets</b>                                     |       | <hr/> <u>68,953</u> | <hr/> <u>64,683</u> |
| <b>Charity funds</b>                                  |       |                     |                     |
| Unrestricted income funds                             | 14    | 50,673              | 41,535              |
| Restricted income funds                               |       | 18,280              | 23,148              |
| <b>Shareholders' funds</b>                            |       | <hr/> <u>68,953</u> | <hr/> <u>64,683</u> |

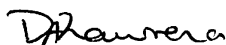
The financial statements have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime and comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and republic of Ireland (FRS 102) (effective 1 January 2019).

The trustees are satisfied that the company is entitled to exemption from the requirements to obtain an audit under Section 477 of the Companies Act 2006.

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

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Signed:



Mrs Deborah Anne Lawrence

Trustee/director

Approved by the board of trustees on 21 August 2025

The notes on pages 12 to 19 form part of these financial statements.

# THE PLAY AND LEISURE OPPORTUNITY LIBRARY

## Notes to the Financial Statements

for the year ended 30 November 2024

### 1 General information

The Play and Leisure Opportunity Library is a public benefit entity and a private company limited by guarantee, registered in England and Wales. The company is a registered charity in England and Wales.

### 2 Statement of compliance

The financial statements have been prepared in compliance 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

### 3 Accounting policies

#### *Basis of preparation*

The financial statements have been prepared in accordance with the Charities SORP (FRS102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Play and Opportunity Library 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.

#### *Going concern*

There are no material uncertainties about the charity's ability to continue.

#### *Judgements and key sources of estimation*

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### *Income recognition*

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

## THE PLAY AND LEISURE OPPORTUNITY LIBRARY

### Notes to the Financial Statements

for the year ended 30 November 2024

#### *Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity, this is normally upon notification of the interest paid or payable by the bank.

#### *Fund accounting*

Funds held by the charity are either:

*Unrestricted general funds :*

these are funds which are available to spend on activities that further any of the purposes of the charity.

*Designated funds:*

these are unrestricted funds which the trustees have decided at their discretion to set aside to use for a specific purpose.

*Restricted funds :*

these are funds which the donor has specified are to be solely used for particular areas of the charity's work or for specific artistic projects being undertaken by the charity.

#### **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs of performances, workshops and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### *Expenditure and irrecoverable VAT*

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### *Tangible fixed assets*

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## THE PLAY AND LEISURE OPPORTUNITY LIBRARY

### Notes to the Financial Statements

#### for the year ended 30 November 2024

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|           |                   |
|-----------|-------------------|
| Equipment | 20% straight line |
|-----------|-------------------|

#### ***Debtors***

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Debtors are usually measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

#### ***Cash at bank and in hand***

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

#### ***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### ***Operating Leases***

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

#### ***Pensions***

Contributions to defined contribution plans are expensed in the period to which they relate.

## **4 Legal status of the charity**

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to an amount not exceeding £10 per member.

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Notes to the Financial Statements**  
**for the year ended 30 November 2024**

**5 Income from donations and legacies**

|                                                                     | <b>2024</b>   | <b>2023</b>   |
|---------------------------------------------------------------------|---------------|---------------|
|                                                                     | <b>£</b>      | <b>£</b>      |
| <i>Unrestricted income</i>                                          |               |               |
| Gifts and donations                                                 | 205           | 475           |
| <b><i>Total unrestricted income from donations and legacies</i></b> | <b>205</b>    | <b>475</b>    |
| <i>Restricted income</i>                                            |               |               |
| The National Lottery Community Fund                                 | 53,187        | 51,872        |
| The Henry Smith Charity                                             | 42,700        | 40,100        |
| <b><i>Total restricted income from donations and legacies</i></b>   | <b>95,887</b> | <b>91,972</b> |
| <b>Total income from donations and legacies</b>                     | <b>96,092</b> | <b>92,447</b> |

**6 Income from charitable activities**

|                                                                    | <b>2024</b>   | <b>2023</b>   |
|--------------------------------------------------------------------|---------------|---------------|
|                                                                    | <b>£</b>      | <b>£</b>      |
| <i>Unrestricted income</i>                                         |               |               |
| Access 2 Mainstream                                                | 6,000         | 6,000         |
| <b><i>Total unrestricted income from charitable activities</i></b> | <b>6,000</b>  | <b>6,000</b>  |
| <i>Restricted income</i>                                           |               |               |
| SCC Family Play                                                    | 26,340        | 32,335        |
| <b><i>Total restricted income from charitable activities</i></b>   | <b>26,340</b> | <b>32,335</b> |
| <b>Total income from charitable activities</b>                     | <b>32,340</b> | <b>38,335</b> |

**7 Income from other sources**

|                                                            | <b>2024</b>  | <b>2023</b>  |
|------------------------------------------------------------|--------------|--------------|
|                                                            | <b>£</b>     | <b>£</b>     |
| <i>Unrestricted income</i>                                 |              |              |
| Membership                                                 | 2,169        | 2,223        |
| Other income                                               | 42           | 166          |
| <b><i>Total unrestricted income from other sources</i></b> | <b>2,211</b> | <b>2,389</b> |
| <b>Total income from other sources</b>                     | <b>2,211</b> | <b>2,389</b> |

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Notes to the Financial Statements**  
**for the year ended 30 November 2024**

**8 Analysis of expenditure on charitable activities**

|                                                            | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total</i>   | <i>Unrestricted</i> | <i>Restricted</i> | <i>Total</i>   |
|------------------------------------------------------------|---------------------|-------------------|----------------|---------------------|-------------------|----------------|
|                                                            | <i>2024</i>         | <i>2024</i>       | <i>2024</i>    | <i>2023</i>         | <i>2023</i>       | <i>2023</i>    |
|                                                            | <i>£</i>            | <i>£</i>          | <i>£</i>       | <i>£</i>            | <i>£</i>          | <i>£</i>       |
| <b><i>Costs directly allocated to activities</i></b>       |                     |                   |                |                     |                   |                |
| Staff costs (Note 10)                                      | -                   | 99,860            | 99,860         | -                   | 87,454            | 87,454         |
| Toys & equipment - General special needs                   | -                   | 116               | 116            | -                   | 5,969             | 5,969          |
| Travel & subsistence                                       | -                   | 2,097             | 2,097          | -                   | 1,892             | 1,892          |
| Rent/facilities hire                                       | -                   | 14,400            | 14,400         | -                   | 14,457            | 14,457         |
| Rates                                                      | -                   | 2,651             | 2,651          | -                   | -                 | -              |
| Insurance                                                  | -                   | 1,485             | 1,485          | -                   | 1,489             | 1,489          |
| Telephone                                                  | -                   | 339               | 339            | -                   | 571               | 571            |
| Printing and stationery                                    | -                   | 162               | 162            | -                   | 462               | 462            |
| Repairs and maintenance                                    | -                   | -                 | -              | -                   | 9,348             | 9,348          |
| Computer running costs                                     | -                   | 437               | 437            | -                   | 310               | 310            |
| Professional fees                                          | -                   | 1,104             | 1,104          | -                   | 1,104             | 1,104          |
| Miscellaneous                                              | -                   | 377               | 377            | 59                  | 551               | 610            |
| Companies House                                            | 89                  | -                 | 89             | 98                  | -                 | 98             |
| Volunteer travel and expenses                              | -                   | 334               | 334            | -                   | 386               | 386            |
| Stay and play                                              | -                   | 1,786             | 1,786          | -                   | 2,255             | 2,255          |
| Training                                                   | -                   | 321               | 321            | -                   | 164               | 164            |
| <b><i>Total costs directly allocated to activities</i></b> | <b>89</b>           | <b>125,469</b>    | <b>125,558</b> | <b>157</b>          | <b>126,412</b>    | <b>126,569</b> |
| <b><i>Governance costs</i></b>                             |                     |                   |                |                     |                   |                |
| Independent examiner's fee                                 | 120                 | 990               | 1,110          | -                   | 990               | 990            |
| <b><i>Total governance costs</i></b>                       | <b>120</b>          | <b>990</b>        | <b>1,110</b>   | <b>-</b>            | <b>990</b>        | <b>990</b>     |
| <b><i>Total expenses</i></b>                               | <b>209</b>          | <b>126,459</b>    | <b>126,668</b> | <b>157</b>          | <b>127,402</b>    | <b>127,559</b> |

**9 Taxation**

The charitable company's activities are potentially exempt from taxation under Part 11 of the Corporation Tax Act 2010. No tax charge has arisen in the year.

**10 Analysis of staff costs and trustee remuneration and expenses**

|                       | <i>2024</i>   | <i>2023</i>   |
|-----------------------|---------------|---------------|
|                       | <i>£</i>      | <i>£</i>      |
| Wages and salaries    | 98,389        | 86,314        |
| Social security costs | -             | -             |
| Pension               | 1,471         | 1,140         |
|                       | <b>99,860</b> | <b>87,454</b> |

No employees had emoluments in excess of £60,000 (2023 - £ Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2023 - £Nil) neither were they reimbursed expenses during the year (2023 - £Nil). No trustee received payment for professional or other services supplied to the charity.

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Notes to the Financial Statements**  
**for the year ended 30 November 2024**

**Staff numbers**

The average number of employees (including casual and part time staff) during the year was:-

|                 | <i><b>2024</b></i><br><i><b>Number</b></i> | <i><b>2023</b></i><br><i><b>Number</b></i> |
|-----------------|--------------------------------------------|--------------------------------------------|
| Project workers | 16                                         | 13                                         |
|                 | <u>16</u>                                  | <u>13</u>                                  |

**11 Tangible fixed assets**

|                       | <b>Plant and<br/>machinery</b><br><b>£</b> | <b>Total</b><br><b>£</b> |
|-----------------------|--------------------------------------------|--------------------------|
| <b>Cost</b>           |                                            |                          |
| At 1 December 2023    | 17,145                                     | 17,145                   |
| At 30 November 2024   | <u>17,145</u>                              | <u>17,145</u>            |
| <b>Depreciation</b>   |                                            |                          |
| At 1 December 2023    | 17,145                                     | 17,145                   |
| At 30 November 2024   | <u>17,145</u>                              | <u>17,145</u>            |
| <b>Net book value</b> |                                            |                          |
| At 30 November 2024   | <u>-</u>                                   | <u>-</u>                 |
| At 30 November 2023   | <u>-</u>                                   | <u>-</u>                 |

**12 Debtors**

|               | <i><b>2024</b></i><br><i><b>£</b></i> | <i><b>2023</b></i><br><i><b>£</b></i> |
|---------------|---------------------------------------|---------------------------------------|
| Other debtors | 12,254                                | 3,709                                 |
|               | <u>12,254</u>                         | <u>3,709</u>                          |

**13 Creditors: Amounts falling due within one year**

|                                    | <i><b>2024</b></i><br><i><b>£</b></i> | <i><b>2023</b></i><br><i><b>£</b></i> |
|------------------------------------|---------------------------------------|---------------------------------------|
| Taxation and social security costs | 1,543                                 | 1,770                                 |
| Other creditors                    | 17,119                                | 12,748                                |
|                                    | <u>18,662</u>                         | <u>14,518</u>                         |

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Notes to the Financial Statements**  
**for the year ended 30 November 2024**

**14 Analysis of movement in funds**

**Movement in funds - current year**

|                                      | <i>Brought<br/>forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried<br/>forward</i><br>£ |
|--------------------------------------|---------------------------------|--------------------|-------------------------|-----------------------|---------------------------------|
| <b><i>Restricted funds</i></b>       |                                 |                    |                         |                       |                                 |
| The National Lottery Community Fund  | 9,329                           | 53,187             | (57,286)                | -                     | 5,230                           |
| SCC Family Play                      |                                 | 26,340             | (25,704)                | (636)                 | -                               |
| The Henry Smith Charity              | 13,819                          | 42,700             | (43,469)                | -                     | 13,050                          |
| <b><i>Total restricted funds</i></b> | <b>23,148</b>                   | <b>122,227</b>     | <b>(126,459)</b>        | <b>(636)</b>          | <b>18,280</b>                   |
| <b><i>Unrestricted fund</i></b>      | <b>41,535</b>                   | <b>8,711</b>       | <b>(209)</b>            | <b>636</b>            | <b>50,673</b>                   |
| <b>Total funds</b>                   | <b>64,683</b>                   | <b>130,938</b>     | <b>(126,668)</b>        | <b>-</b>              | <b>68,953</b>                   |

**Movement in funds - prior year**

|                                      | <i>Brought<br/>forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried<br/>forward</i><br>£ |
|--------------------------------------|---------------------------------|--------------------|-------------------------|-----------------------|---------------------------------|
| <b><i>Restricted funds</i></b>       |                                 |                    |                         |                       |                                 |
| The National Lottery Community Fund  | 12,306                          | 51,872             | (54,849)                | -                     | 9,329                           |
| SCC Family Play                      | -                               | 32,335             | (33,059)                | 724                   | -                               |
| Postcode Community Trust             | 8,623                           | -                  | -                       | (8,623)               | -                               |
| The Henry Smith Charity              | 14,418                          | 40,100             | (39,494)                | (1,205)               | 13,819                          |
| <b><i>Total restricted funds</i></b> | <b>35,347</b>                   | <b>124,307</b>     | <b>(127,402)</b>        | <b>(9,104)</b>        | <b>23,148</b>                   |
| <b><i>Unrestricted fund</i></b>      | <b>23,724</b>                   | <b>8,864</b>       | <b>(157)</b>            | <b>9,104</b>          | <b>41,535</b>                   |
| <b>Total funds</b>                   | <b>59,071</b>                   | <b>133,171</b>     | <b>(127,559)</b>        | <b>-</b>              | <b>64,683</b>                   |

**15 Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

|                               | <i>Unrestricted<br/>funds</i><br>£ | <i>Restricted<br/>funds</i><br>£ | <i>Total</i><br>£ |
|-------------------------------|------------------------------------|----------------------------------|-------------------|
| Tangible fixed assets         | -                                  | -                                | -                 |
| Debtors                       | 295                                | 11,959                           | 12,254            |
| Cash at bank and in hand      | 50,498                             | 24,863                           | 75,361            |
| Creditors due within one year | (120)                              | (18,542)                         | (18,662)          |
|                               | <b>50,673</b>                      | <b>18,280</b>                    | <b>68,953</b>     |

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**  
**Notes to the Financial Statements**  
**for the year ended 30 November 2024**

**15 Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

|                               | <i>Unrestricted<br/>funds</i> | <i>Restricted<br/>funds</i> | <i>Total</i>  |
|-------------------------------|-------------------------------|-----------------------------|---------------|
|                               | <b>£</b>                      | <b>£</b>                    | <b>£</b>      |
| Tangible fixed assets         | -                             | -                           | -             |
| Debtors                       |                               | 3,709                       | 3,709         |
| Cash at bank and in hand      | 41,540                        | 33,952                      | 75,492        |
| Creditors due within one year | (5)                           | (14,513)                    | (14,518)      |
|                               | <u>41,535</u>                 | <u>23,148</u>               | <u>64,683</u> |

**16 Operating lease commitments**

The future minimum operating lease commitments are as follows:

|                            | <b>2024</b>   | <b>2023</b>   |
|----------------------------|---------------|---------------|
|                            | <b>£</b>      | <b>£</b>      |
| <b><i>Property</i></b>     |               |               |
| Within one year            | 14,400        | 14,400        |
| Between one and five years | 51,600        | 57,600        |
| In more than five years    | -             | 8,400         |
|                            | <u>66,000</u> | <u>80,400</u> |

**17 Related party transactions**

There were no related party transactions.

**18 Other information**

The Play and Leisure Opportunity Library is a charitable company limited by guarantee and incorporated in England and Wales.  
 Its registered office is:  
 Forge Fach Community Resource Centre  
 Clydach  
 Swansea  
 SA6 5EJ

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

England & Wales - Charity number 1152202

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# Accounts

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**COMPANY REGISTRATION NUMBER : 08186829**

**CHARITY REGISTRATION NUMBER : 1152202**

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

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

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 30 NOVEMBER 2023**

## **The Play and Leisure Opportunity Library**

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| Notes to Financial Statements     | 10          |

## **The Play and Leisure Opportunity Library**

### **Report of the trustees for the year ending 30 November 2023**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their annual report together with the unaudited financial statements of the charitable company the year ended 30 November 2023 which are also prepared to meet the requirement for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

#### **Chair's report**

The main theme of the past 12 months has been one of growth, development and engagement. PLOL has continued to grow, not only in terms of the number of individuals and families accessing our range of play services, but also in terms of what we are offering our community. This past year has seen PLOL being able to offer a range of activities to support more young people and adults, whilst at the same time continue to enhance our children services.

Having expanded our facilities and estate within Forge Fach following the refurbishment last year, it has created an opportunity for PLOL to develop and expand our activities. Our thanks to the Clydach Community Council for their continued support and commitment of PLOL.

In terms of engagement, over the past year, we have continued to engage with our funders as well as other local services to ensure that we can maximise the various collective and collaborative partnerships PLOL has established within our community. As we move forward into the next 12 months, we are restating our commitment to exploring additional funding opportunities to further invest in our activities and to support our developmental plans for expansion. We are grateful to our current funders for their continued support and encouragement for PLOL.

As a Trustee Board, we are committed to enhancing the skills, expertise and knowledge of our staff team and we renew our commitment to support our staff continued professional development and to invest in them as valued colleagues.

It is customary within the Chair's report to express the board's thanks to our PLOL Staff team, who really are the beating heart of what PLOL does to support our community. It seems to be understatement to say thanks to our team but PLOL would not be able to achieve what we have over the past 12 months if it was not for our wonderful PLOL staff team and volunteers, who have been dedicated, passionate, committed and displayed outstanding professionalism to ensure our community have been supported in meaningful ways that have improved the quality of life for our members. Their level of enthusiasm and unrelenting energy to deliver for our members has been inspirational to us all.

A special word of thanks to Kelly O'Connor, Emma Reay, Kerri Morgan and Gemma Ahern-Fidler who have taken on the exciting challenges over the past 12 months and continue to ensure we deliver a highly valued service.

On a personal note, I want to use this opportunity to express my deep gratitude and appreciation to all the Directors – Eve, Deborah, and Helen – you have been amazing, fantastic, committed, dedicated and devoted to ensuring that PLOL continues to deliver and grow. We have not only supported each other through friendship but that we have tirelessly worked in partnership and collaboratively to meet the challenges PLOL has to face and to jointly celebrate our successes this past year.

Finally, we wish to thank you our members, our community, who have kindly allowed us to become a little part of your journey. Without you, and our wonderful staff team, there would not be PLOL. Thank you.

As we look towards the future, we can do so with pride for what we have achieved, with determination to continue to do what we do best and with excitement for what we can achieve together over the next 12 months.

All the best,

Dr Gareth Noble  
Chair

## **The Play and Leisure Opportunity Library**

### **Our purposes and activities**

The purposes of the charity are:

- to assist the development and emotional health and well-being of children, young people and adults with a disability and their families and carers through the provision of appropriate play/leisure activities;
- to lend the best available toys and equipment; and
- to provide an opportunity for professional involvement as appropriate.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps to ensure our aim, objectives and activities remained focussed on our stated purposes. The trustees are aware of their responsibilities with regard to public benefit and are conversant with the Charity Commission's guidance in this area.

### **Achievements and Performance**

#### ***Introduction***

This last year has been a very successful one in which we have had the pleasure of watching the charity develop and grow in to. We have been able to continue to run and develop some needed and embedded community resources. Our monitoring has shown that the work we do is in need now more than ever and we have been incredibly proud to have been able to offer the service and support we have been able to over the last year.

#### **Main Goals for the next year**

- Obtain grant funding to help secure and shape the charity for the ongoing period
- To undertake refurbishment of our website to help increase online presence
- To continue with our volunteer programme that aims to recruit, mentor and support community volunteers
- To continue with community consultation so we can ensure our service aligns with the needs of those who access us.

#### **Goals achieved this year**

##### ***Funding:***

Our second year of Henry Smith funding was undertaken in this period and we have now entered our third year, we have also completed our second year of National Lottery Community Fund grant. These grants have both been vital to our project and have allowed us to provide some excellent resources for our community. We have been able to spend some time learning about how the needs of our community have been impacted by the cost of living and the changes this has meant for families day to day. I have been proud to see staff adapt and change to ensure that every family has been able to get the support they need.

We must also extend thanks to Swansea Council who have continued to support our charity and involve us within community meetings, groups and events that help ensure the voices of the people we support are heard.

##### ***Volunteers:***

We once again extend our thanks to the volunteers who support our work and make it possible for us to do the work we do. Without you we would be lost and we commend your commitment, thank you.

##### ***A year in numbers:***

During 2023 Play Library:

Delivered 295 therapeutic play sessions

Facilitated 811 loans of toys/equipment

Increased outreach support and carried out 180 deliveries, ensuring those that need our support can access us.

Carried out ongoing monitoring which showed that individuals and their families feel more confident, involved in their community and that they felt they learned new skills after accessing our charity.

## **The Play and Leisure Opportunity Library**

### ***Thank you***

As always I would like to take the time to extend thanks to the amazing staffing team. There is an immense amount of work that must go on behind the scenes in order to ensure that our project and the sessions can run smoothly, your commitment and dedication is appreciated by all.

I extend thanks to our team of trustees for your support and time as volunteers, what we do would not be possible without you.

I would also like to extend a special thank you to our amazing Emma Reay, who, in this last annual period has taken on management responsibilities alongside myself, I am extremely proud of her ethic and approach, she is certainly an asset to the team.

### ***Conclusion***

We have managed great things within the last year and the levels of adaptation shown by all are to be celebrated. We look forward to seeing what the next year can teach us and where our project can go.

### **Financial Review**

The charity's statement of financial activities is shown on page 8 and comprises restricted and unrestricted funds, being those provided to assist in furthering the general objects of the charity.

During the year the charity's income was £133,171 with expenditure of £127,559 resulting in a surplus for the year of £5,612.

At the year end the unrestricted funds amounted to £41,535 which represented free reserves. The restricted funds amounted to £23,148 and were represented by net current assets.

### ***Investment Policy***

The trustees have the power to expend the funds of the charity in such a manner as they consider being beneficial for the achievement of the charity's objects. They are also empowered to invest such part of the funds as they see fit in the furtherance of the objects of the charity.

### ***Reserves Policy***

The trustees have established a policy which aims to build up the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves"). The target free reserves will be established at a level the trustees feel would enable the charity to continue the current activities in the case of a significant drop in income. It would obviously be necessary to consider how the income would be replaced or activities changed. The present free reserves of £41,535 fall short of the target range and the trustees are actively pursuing measures to improve the situation.

## **The Play and Leisure Opportunity Library**

### **Reference and administrative details**

**Charity Name:** The Play and Leisure Opportunity Library  
**Charity registration number:** 1152202  
**Company registration number:** 08186829  
**Registered office:** Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ

### ***Our advisers***

**Bankers** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ  
**Independent Examiner** Ian David Bowen LLB., FCA, I D Bowen & Co., Chartered Accountants, 19 Alexandra Road, Gorseinon, Swansea, SA4 4NW

### ***Directors and trustees***

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

|                                   |                         |
|-----------------------------------|-------------------------|
| Dr Gareth Noble                   | - Chair                 |
| Ms Eve Dewson                     | - Secretary             |
| Deborah Anne Lawrence             | - Treasurer             |
| Ms Helen Julia Elizabeth Williams |                         |
| Mr Alun David Morgan              | (Appointed 3 July 2024) |

## **The Play and Leisure Opportunity Library**

### **Structure, Governance and Management**

#### ***Governing document***

The Play and Leisure Opportunity Library is a company limited by guarantee and was incorporated on 21 August 2012. The Play and Leisure Opportunity Library registered as a charity on 29 May 2013.

The Play and Leisure Opportunity Library was established under a Memorandum of Association, which established its objects and powers, and is governed under its Articles of Association.. These were revised and adopted on 6 April 2021. In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

On 1 December 2013 the charitable company took over the undertaking formerly carried on by The Play and Leisure Opportunity (Charity registration number 1131710), an unincorporated charity with the same aims and objectives as the charitable company.

#### ***Organisation***

The Play and Leisure Opportunity Library is managed by a board of trustees comprising a minimum of 5 trustees and a maximum of 14 trustees. Trustees are appointed the members at an annual general meeting.

#### ***Recruitment and Appointment of Trustees***

The trustees are also directors of The Play and Leisure Opportunity Library for the purposes of company law. The rules regarding the number of trustees and their appointment, reappointment and removal are contained in the Articles of Association to which reference should be made. Trustees are appointed the members at an annual general meeting.

#### ***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a related party must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Details of related party transactions in the current year are set out in the notes to the accounts.

#### ***Risk Management***

The board of trustees actively review the major risks which the charity faces on a regular basis. The board of trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks once the charity commences its activities.

#### **Trustees Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also directors of The Play and Opportunity Library for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

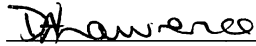
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

### **The Play and Leisure Opportunity Library**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Mrs Deborah Anne Lawrence  
Trustee/director

16 August 2024

## **The Play and Leisure Opportunity Library**

### **Independent examiner's report for the year ended 30 November 2023**

I report to the trustees on my examination of the unaudited financial statements of The Play and Leisure Opportunity Library ("the charity") for the year ended 30 November 2023 which are set out on pages 8 to 16.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company 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").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 ("the 2011 Act");
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Name of independent examiner:



Date: 16 August 2024

Ian David Bowen LLB., FCA

Professional body:

Institute of Chartered Accountants in England & Wales

Address:

I D Bowen & Co  
Chartered Accountants  
19 Alexandra Road  
Gorseinon  
Swansea  
SA4 4NW

**The Play and Leisure Opportunity Library**  
**Statement of Financial Activities**  
**(Including income and expenditure account)**  
**for the year ending 30 November 2023**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2023<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Income</b>                      |      |                            |                          |                             |                            |                          |                             |
| Donations and legacies             | 5    | 475                        | 124,307                  | 124,782                     | 2,025                      | 116,267                  | 118,292                     |
| Charitable activities              | 6    | 6,000                      | -                        | 6,000                       | -                          | 2,667                    | 2,667                       |
| Other income                       | 7    | 2,389                      | -                        | 2,389                       | 2,292                      | -                        | 2,292                       |
| <b>Total</b>                       |      | <b>8,864</b>               | <b>124,307</b>           | <b>133,171</b>              | <b>4,317</b>               | <b>118,934</b>           | <b>123,251</b>              |
| <b>Expenditure</b>                 |      |                            |                          |                             |                            |                          |                             |
| Charitable activities              |      | 157                        | 127,402                  | 127,559                     | 399                        | 105,507                  | 105,906                     |
| <b>Total</b>                       | 8    | <b>157</b>                 | <b>127,402</b>           | <b>127,559</b>              | <b>399</b>                 | <b>105,507</b>           | <b>105,906</b>              |
| <b>Net income/(expenditure)</b>    |      | <b>8,707</b>               | <b>(3,095)</b>           | <b>5,612</b>                | <b>3,918</b>               | <b>13,427</b>            | <b>17,345</b>               |
| Transfers between funds            |      | 9,104                      | (9,104)                  | -                           | 4,964                      | (4,964)                  | -                           |
| <b>Net movement in funds</b>       |      | <b>17,811</b>              | <b>(12,199)</b>          | <b>5,612</b>                | <b>8,882</b>               | <b>8,463</b>             | <b>17,345</b>               |
| <b>Reconciliation of funds</b>     |      |                            |                          |                             |                            |                          |                             |
| Total funds brought forward        |      | 23,724                     | 35,347                   | 59,071                      | 14,842                     | 26,884                   | 41,726                      |
| <b>Total funds carried forward</b> | 16   | <b>41,535</b>              | <b>23,148</b>            | <b>64,683</b>               | <b>23,724</b>              | <b>35,347</b>            | <b>59,071</b>               |

**The Play and Leisure Opportunity Library**  
**Balance Sheet as at 30 November 2023**

|                                                            | Note | 2023<br>£ | 2023<br>£ | 2022<br>£ | 2022<br>£ |
|------------------------------------------------------------|------|-----------|-----------|-----------|-----------|
| <b>Fixed assets</b>                                        |      |           |           |           |           |
| Tangible assets                                            | 13   |           | -         |           | -         |
| <b>Current assets</b>                                      |      |           |           |           |           |
| Debtors                                                    | 14   | 3,709     |           | 9,232     |           |
| Cash at bank and in hand                                   |      | 75,492    |           | 62,364    |           |
|                                                            |      | 79,201    |           | 71,596    |           |
| <b>Creditors:</b><br>amounts falling due within one period | 15   | (14,518)  |           | (12,525)  |           |
| <b>Net current assets</b>                                  |      |           | 64,683    |           | 59,071    |
| <b>Net assets</b>                                          |      |           | 64,683    |           | 59,071    |
| <b>Funds of the charity</b>                                |      |           |           |           |           |
| Unrestricted funds                                         |      |           | 41,535    |           | 23,724    |
| Restricted funds                                           |      |           | 23,148    |           | 35,347    |
| <b>Total charity funds</b>                                 | 17   |           | 64,683    |           | 59,071    |

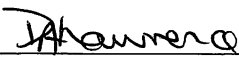
For the year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 16 August 2024, and are signed on behalf of the board by:

  
 Mrs Deborah Anne Lawrence  
 Trustee/director

## **The Play and Leisure Opportunity Library**

### **Notes to the financial statements for the year ending 30 November 2023**

#### **1 General information**

The Play and Leisure Opportunity Library is a public benefit entity and a private company limited by guarantee, registered in England and Wales. The company is a registered charity in England and Wales.

The address of the registered office is Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ.

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

The financial statements have been prepared in compliance 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

#### **3 Accounting policies**

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

The financial statements have been prepared under the historical cost basis convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### ***Going concern***

There are no material uncertainties about the charity's ability to continue.

##### ***Judgements and key sources of estimation***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### ***Fund accounting***

Unrestricted general funds are funds which are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **The Play and Leisure Opportunity Library**

### ***Income recognition policies***

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### ***Expenditure and irrecoverable VAT***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non— charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### ***Tangible fixed assets and depreciation***

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|           |                   |
|-----------|-------------------|
| Equipment | 20% straight line |
|-----------|-------------------|

## The Play and Leisure Opportunity Library

### *Debtors*

Trade and other debtors are recognised at the transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

### *Cash at bank and in hand*

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

### *Creditors*

Creditors are normally recognised at their transaction price after allowing for any trade discounts due.

### *Leases*

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

## 4 Legal status of the charity

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to an amount not exceeding £10 per member.

## 5 Income from donations and legacies

|                                                              | 2023<br>£      | 2022<br>£      |
|--------------------------------------------------------------|----------------|----------------|
| <i>Unrestricted income</i>                                   |                |                |
| Gifts and donations                                          | 475            | 225            |
| SCC Covid grant                                              | -              | 900            |
| Chinese in Wales Association donation                        | -              | 900            |
| <i>Total unrestricted income from donations and legacies</i> | 475            | 2,025          |
| <i>Restricted income</i>                                     |                |                |
| The National Lottery Community Fund                          | 51,872         | 48,524         |
| SCC Family Play                                              | 32,335         | 15,556         |
| SCC Family first                                             | -              | 14,287         |
| The Henry Smith Charity                                      | 40,100         | 37,900         |
| <i>Total restricted income from donations and legacies</i>   | 124,307        | 116,267        |
| <b>Total income from donations and legacies</b>              | <b>124,872</b> | <b>118,292</b> |

## 6 Income from charitable activities

|                                                             | 2023<br>£    | 2022<br>£    |
|-------------------------------------------------------------|--------------|--------------|
| <i>Restricted income</i>                                    |              |              |
| Access 2 Mainstream                                         | -            | 2,667        |
| <i>Total restricted income from charitable activities</i>   | -            | 2,667        |
| <i>Unrestricted income</i>                                  |              |              |
| Access 2 Mainstream                                         | 6,000        | -            |
| <i>Total unrestricted income from charitable activities</i> | 6,000        | -            |
| <b>Total income from charitable activities</b>              | <b>6,000</b> | <b>2,667</b> |

## The Play and Leisure Opportunity Library

### 7 Income from other sources

|                                        | 2023<br>£    | 2022<br>£    |
|----------------------------------------|--------------|--------------|
| <i>Unrestricted income</i>             |              |              |
| Membership                             | 2,223        | 1,870        |
| Other income                           | 166          | 422          |
| <b>Total income from other sources</b> | <b>2,389</b> | <b>2,292</b> |

### 8 Analysis of total resources expended

| Cost directly allocated to activities: | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|----------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Staff costs (Note 11)                  | -                         | 87,454                  | 87,454             | -                         | 74,005                  | 74,005             |
| Toys & equipment - General             | -                         | -                       | -                  | -                         | -                       | -                  |
| special needs                          | -                         | 5,969                   | 5,969              | -                         | 977                     | 977                |
| Travel & subsistence                   | -                         | 1,892                   | 1,892              | -                         | 796                     | 796                |
| Rent/facilities hire                   | -                         | 14,457                  | 14,457             | -                         | 13,232                  | 13,232             |
| Insurance                              | -                         | 1,489                   | 1,489              | -                         | 1,018                   | 1,018              |
| Telephone                              | -                         | 571                     | 571                | -                         | 399                     | 399                |
| Printing and stationery                | -                         | 462                     | 462                | -                         | 622                     | 622                |
| Repairs and maintenance                | -                         | 9,348                   | 9,348              | -                         | 5,040                   | 5,040              |
| Computer running costs                 | -                         | 310                     | 310                | -                         | 755                     | 755                |
| Professional fees                      | -                         | 1,104                   | 1,104              | -                         | 1,050                   | 1,050              |
| Miscellaneous                          | 59                        | 551                     | 610                | 145                       | 1,510                   | 1,655              |
| Companies House                        | 98                        | -                       | 98                 | 97                        | -                       | 97                 |
| Volunteer travel and expenses          | -                         | 386                     | 386                | 149                       | 60                      | 209                |
| Governance costs (see note 9)          | -                         | 990                     | 990                | -                         | 990                     | 990                |
| Stay and play                          | -                         | 2,255                   | 2,255              | 8                         | 2,549                   | 2,557              |
| Training                               | -                         | 164                     | 164                | -                         | 2,504                   | 2,504              |
| <b>Total expenses</b>                  | <b>157</b>                | <b>127,402</b>          | <b>127,559</b>     | <b>399</b>                | <b>105,507</b>          | <b>105,906</b>     |

### 9 Governance costs

|                            | 2023 | 2022 |
|----------------------------|------|------|
| Independent examiner's fee | 990  | 990  |
|                            | 990  | 990  |

### 10 Taxation

The charitable company's activities are potentially exempt from taxation under Part 11 of the Corporation Tax Act 2010. No tax charge has arisen in the year.

### 11 Analysis of staff costs and trustee remuneration and expenses

|                         | 2023<br>£     | 2022<br>£     |
|-------------------------|---------------|---------------|
| <b>Total wage costs</b> |               |               |
| Wages and salaries      | 86,314        | 73,159        |
| Social security costs   | -             | -             |
| Pension                 | 1,140         | 846           |
|                         | <b>87,454</b> | <b>74,005</b> |

## The Play and Leisure Opportunity Library

No employees had emoluments in excess of £60,000 (2022- £ Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2022 - £Nil) neither were they reimbursed expenses during the year (2022 - £Nil). No trustees received payment for professional or other services supplied to the charity (2022 - £Nil).

### 12 Staff numbers

The average number of employees (including casual and part time staff) during the year was:-

|                 | 2023 | 2022 |
|-----------------|------|------|
| Project workers | 13   | 11   |
|                 | 13   | 11   |

There were no employees remunerated at a rate exceeding £60,000 per annum and there were no employees accruing benefits under money purchase or defined benefit pension schemes.

### 13 Tangible fixed assets

|                       | Equipment<br>£ | Total<br>£ |
|-----------------------|----------------|------------|
| <b>Cost</b>           |                |            |
| At 1 December 2022    | 17,145         | 17,145     |
| At 30 November 2023   | 17,145         | 17,145     |
| <b>Depreciation</b>   |                |            |
| At 1 December 2022    | 17,145         | 17,145     |
| Charge for year       |                |            |
| At 30 November 2023   | 17,145         | 17,145     |
| <b>Net book value</b> |                |            |
| At 30 November 2023   | -              | -          |
| At 30 November 2022   | -              | -          |

### 14 Debtors

|                   | 2023<br>£ | 2022<br>£ |
|-------------------|-----------|-----------|
| Grants receivable | 3,709     | 9,232     |
|                   | 3,709     | 9,232     |

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

|                                    | 2023<br>£ | 2022<br>£ |
|------------------------------------|-----------|-----------|
| Taxation and social security costs | 1,770     | 1,181     |
| Other creditors and accruals       | 12,748    | 11,344    |
|                                    | 14,518    | 12,525    |

## The Play and Leisure Opportunity Library

### 16 Analysis of charitable funds

#### Analysis of movement in funds

|                                     | <i>Brought<br/>Forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried<br/>Forward</i><br>£ |
|-------------------------------------|---------------------------------|--------------------|-------------------------|-----------------------|---------------------------------|
| <b>Restricted funds</b>             |                                 |                    |                         |                       |                                 |
| The National Lottery Community Fund | 12,306                          | 51,872             | (54,849)                | -                     | 9,329                           |
| SCC Family Play                     | -                               | 32,335             | (33,059)                | 724                   | -                               |
| Postcode Community Trust            | 8,623                           | -                  | -                       | (8,623)               | -                               |
| The Henry Smith Charity             | 14,418                          | 40,100             | (39,494)                | (1,205)               | 13,819                          |
| <b>Total restricted funds</b>       | <b>35,347</b>                   | <b>124,307</b>     | <b>(127,402)</b>        | <b>(9,104)</b>        | <b>23,148</b>                   |
| <b>Unrestricted fund</b>            | <b>23,724</b>                   | <b>8,864</b>       | <b>(157)</b>            | <b>9 104</b>          | <b>41,535</b>                   |
| <b>Total Funds</b>                  | <b>59,071</b>                   | <b>133,171</b>     | <b>(127,559)</b>        | <b>-</b>              | <b>64,683</b>                   |

#### Analysis of movement in funds - prior year

|                                     | <i>Brought<br/>Forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried<br/>Forward</i><br>£ |
|-------------------------------------|---------------------------------|--------------------|-------------------------|-----------------------|---------------------------------|
| <b>Restricted funds</b>             |                                 |                    |                         |                       |                                 |
| The National Lottery Community Fund | -                               | 48,524             | (36,255)                | 37                    | 12,306                          |
| SCC Family Play                     | -                               | 15,556             | (15,556)                | -                     | -                               |
| The Waterloo Foundation             | 7,707                           | -                  | (8,063)                 | 356                   | -                               |
| Postcode Community Trust            | 16,487                          | -                  | (7,864)                 | -                     | 8,623                           |
| SCC Family first                    | -                               | 14,287             | (14,287)                | -                     | -                               |
| Access 2 Mainstream                 | 2,690                           | 2,667              | -                       | (5,357)               | -                               |
| The Henry Smith Charity             | -                               | 37,900             | (23,482)                | -                     | 14,418                          |
| <b>Total restricted funds</b>       | <b>26,884</b>                   | <b>118,934</b>     | <b>(105,507)</b>        | <b>(4,964)</b>        | <b>35,347</b>                   |
| <b>Unrestricted fund</b>            | <b>14,842</b>                   | <b>4,317</b>       | <b>(399)</b>            | <b>4,964</b>          | <b>23,724</b>                   |
| <b>Total Funds</b>                  | <b>41,726</b>                   | <b>123,251</b>     | <b>(105,906)</b>        | <b>-</b>              | <b>59,071</b>                   |

## The Play and Leisure Opportunity Library

### 17 Analysis of net assets between funds

Fund balance at 30 November 2023 are represented by:

|                       | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>£</i> |
|-----------------------|-------------------------------------|-----------------------------------|--------------------|
| Tangible fixed assets | -                                   | -                                 | -                  |
| Current assets        | 41,540                              | 37,661                            | 79,201             |
| Current liabilities   | (5)                                 | (14,513)                          | (14,518)           |
| Total Funds           | 41,535                              | 23,148                            | 64,683             |

Analysis of net assets between funds - prior year

|                       | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>£</i> |
|-----------------------|-------------------------------------|-----------------------------------|--------------------|
| Tangible fixed assets | -                                   | -                                 | -                  |
| Current assets        | 23,724                              | 47,872                            | 71,596             |
| Current liabilities   | -                                   | (12,525)                          | (12,525)           |
| Total Funds           | 23,724                              | 35,347                            | 59,071             |

### 18 Leasing Commitments

The future minimum operating lease commitments are as follows:

| <b>Property</b>            | <b>2023<br/>£</b> | <b>2022<br/>£</b> |
|----------------------------|-------------------|-------------------|
| Within one year            | 14,400            | 14,400            |
| Between one and five years | 57,600            | 57,600            |
| In more than 5 years       | 8,400             | 22,800            |
|                            | 80,400            | 94,800            |

### 19 Related party transactions

There were no related party transactions.

### 20 Control of the Charitable Company

The charitable company is under the control of the Trustees.

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

England & Wales - Charity number 1152202

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# Accounts

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**COMPANY REGISTRATION NUMBER : 08186829**

**CHARITY REGISTRATION NUMBER : 1152202**

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

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

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 30 NOVEMBER 2022**

## **The Play and Leisure Opportunity Library**

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| Notes to Financial Statements     | 9           |

## **The Play and Leisure Opportunity Library**

### **Report of the trustees for the year ending 30 November 2022**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their annual report together with the unaudited financial statements of the charitable company the year ended 30 November 2022 which are also prepared to meet the requirement for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

### **Chair's report**

The past 12 months has been one of return and growth, following on from the impact of Covid-19 the PLOL staff team have worked with passion and dedication to ensure that we are offering a full range of opportunities and services to our members. At the same time, PLOL has grown the services we offer – now including dedicated opportunities for young people and adults. Part of this growth has allowed us to expand our estate within Forge Fach and the refurbishment of our community space has further cemented PLOL roots in Clydach and we thank the Community Council for their unwavering support and commitment to PLOL.

It is customary within the Chair's report to express the board's thanks to our PLOL Staff team, who really are the beating heart of what PLOL does to support our community. It seems to be understatement to say thanks to our team but PLOL would not be able to achieve what we have over the past 12 months if it was not for our wonderful PLOL staff team and volunteers, who have been dedicated, passionate, committed and displayed outstanding professionalism to ensure our community have been supported in meaningful ways that have improved the quality of life for our members. Their level of enthusiasm and unwavering resoluteness to deliver for our members has been inspirational to us all. I am personally grateful and appreciative to every single one of them for everything they achieved this year and how they have faced every challenge with commitment and positivity. A special word of thanks to our service management team of Kelly O'Connor, Emma Reay and Kerri Morgan who have taken on the exciting challenges of their roles and continue to ensure we deliver a highly valued service.

A key part of our plans moving forward over the next 12 months is to build upon our successes whilst at the same time continue to develop and expand our activities into new areas within our remit, such as providing opportunities for adults, families, and carers. As a Trustee Board, we are committed to enhancing the skills, expertise and knowledge of our staff team and we renew our commitment to support our staff continued professional development and to invest in them as valued colleagues.

On a personal note, I want to use this opportunity to express my deep gratitude and appreciation to all the Directors – Eve, Deborah, and Helen – you have been amazing, fantastic, committed, dedicated and devoted to ensuring that PLOL continues to deliver and grow. We have not only supported each other through friendship but that we have tirelessly worked in partnership and collaboratively to meet the challenges PLOL has to face and to jointly celebrate our successes this past year. A special mention of thanks to Gemma Ahern-Fidler, who has been fantastic in providing us all with administrative support over the past 12 months. We also thank you for joining our PLOL staff team.

Finally, we wish to thank you our members, our community, who have kindly allowed us to become a little part of your journey. Without you and our wonderful staff team there would not be PLOL. Thank you.

As we look towards the future, we can do so with pride for what we have achieved, with determination to continue to do what we do best and with excitement for what we can achieve over the next 12 months.

All the best,

Dr Gareth Noble  
Chair

## **The Play and Leisure Opportunity Library**

### **Our purposes and activities**

The purposes of the charity are:

- to assist the development and emotional health and well-being of children, young people and adults with a disability and their families and carers through the provision of appropriate play/leisure activities;
- to lend the best available toys and equipment; and
- to provide an opportunity for professional involvement as appropriate.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps to ensure our aim, objectives and activities remained focussed on our stated purposes. The trustees are aware of their responsibilities with regard to public benefit and are conversant with the Charity Commission's guidance in this area.

### **Achievements and Performance**

#### ***Introduction***

We have had such a busy year here at the Play Library. We have undergone big changes and been able to further shape our service to develop ideas into reality for the families we support. We have been able to gain much needed volunteer support for our project and are currently offering more tailored aspects of service than ever before.

We have undergone a full refurbishment of our spaces and earlier this year won the Inclusive Practice award at Swansea's Childcare and Play Event.

#### **Main Goals for the next year**

- To continue developing our service through community consultation to ensure we are providing what is needed most
- To develop our online presence
- To continue recruiting, mentoring and training volunteers to further support the project
- To look at ways that help make us more sustainable
- To continue review of all policies and update the staff handbook accordingly
- To welcome some more Trustees to our team to ensure sustainability of the project

#### **Goals achieved this year**

##### ***Funding:***

Within this period we completed the first year of our Henry Smith 3 year funding. Their support has enabled us to keep our much needed Home Visiting service open and has certainly helped make a big impact when it is needed most.

We also completed our first year of our 5 year grant with The National Lottery Community Fund, this fund has allowed us to set up group sessions for adults as well as children and young people. The flexibility this funding has given us has helped us be truly responsive to the needs of our community.

Again, a special mention to Swansea Council who have supported our family play provision and been a great source of support for the project in general.

##### ***Community:***

We have been able to get involved with our community fully again, attending events and networking, in person too! We have been able to continue working collaboratively with other organisations and as always we look forward to continuing to do so over the next year too.

##### ***Volunteers:***

We have been able to do lots of work this year to gain volunteer support for our project and extend our thanks to the students from Swansea University who have been able to help us. We also thank Sharmaine and who could forget Alun who, as always, did a fantastic job representing Mr Claus himself.

## **The Play and Leisure Opportunity Library**

### ***Members:***

Our overall numbers remain steady. We currently support:

- 35 family members
- 40 individual members
- 2 professional members
- 3 schools/unit members
- 54 information only, not currently active

### ***Thank you***

We have a lot of gratitude to extend this year. We had an extended period of closure at the start of 2023 to undergo a full refurbishment. We must thank our funders, they have believed in our vision and supported us to make positive change. Thank you.

We had an amazing team of independent tradespeople who helped us:

- Connaught Shutters who installed our shelter
- Applied Products who completed our window filming
- Chris Brown Carpentry and Mikey Smith who made and installed purpose built shelving and new fencing
- ALR Installations who donated signage for our shelving

Thank you all.

My biggest thank you has to be to our staff, they have gone above and beyond as always, the support and work put in over the last year has been exceptional. Our refit was a mammoth task and without our core staff I'm sure it would still be happening now! Shankari, Gemma and Kerri: you are amazing and we are lucky to have you, you have moved sorted, labelled and listed what felt like a billion items. To Emma who did all the work to update our database for families and so much work on the playroom too, Thank you.

I would like to thank Anne, Shankari and all our sessional staff who have continued to be an absolutely amazing, hard working team!

Lastly, our trustees who give up their time to support the project, it would not be possible without you, thank you.

### ***Conclusion***

We are very much looking forward to what the next year brings. We are grateful for the support of our friends, partners, community, staff and volunteers. Our community is an amazing one and we are proud to be here helping when we are needed most.

### **Financial Review**

The charity's statement of financial activities is shown on page 8 and comprises restricted and unrestricted funds, being those provided to assist in furthering the general objects of the charity.

During the year the charity's income was £123,251 with expenditure of £105,906 resulting in a surplus for the year of £17,345.

At the year end the unrestricted funds amounted to £23,724 which represented free reserves. The restricted funds amounted to £35,347 and were represented by net current assets.

### ***Investment Policy***

The trustees have the power to expend the funds of the charity in such a manner as they consider being beneficial for the achievement of the charity's objects. They are also empowered to invest such part of the funds as they see fit in the furtherance of the objects of the charity.

### ***Reserves Policy***

The trustees have established a policy which aims to build up the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves"). The target free reserves will be established at a level the trustees feel would enable the charity to continue the current activities in the case of a significant drop in income. It would obviously be necessary to

## **The Play and Leisure Opportunity Library**

consider how the income would be replaced or activities changed. The present free reserves of £23,724 fall short of the target range and the trustees are actively pursuing measures to improve the situation.

### **Reference and administrative details**

**Charity Name:** The Play and Leisure Opportunity Library  
**Charity registration number:** 1152202  
**Company registration number:** 08186829  
**Registered office:** Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ

### ***Our advisers***

**Bankers** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ  
**Independent Examiner** Ian David Bowen LLB., FCA, I D Bowen & Co., Chartered Accountants, 19 Alexandra Road, Gorseinon, Swansea, SA4 4NW

### ***Directors and trustees***

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

Dr Gareth Noble - Chair  
Ms Eve Dewson - Secretary  
Deborah Anne Lawrence - Treasurer  
Ms Helen Julia Elizabeth Williams

## **Structure, Governance and Management**

### ***Governing document***

The Play and Leisure Opportunity Library is a company limited by guarantee and was incorporated on 21 August 2012. The Play and Leisure Opportunity Library registered as a charity on 29 May 2013.

The Play and Leisure Opportunity Library was established under a Memorandum of Association, which established its objects and powers, and is governed under its Articles of Association.. These were revised and adopted on 6 April 2021. In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

On 1 December 2013 the charitable company took over the undertaking formerly carried on by The Play and Leisure Opportunity (Charity registration number 1131710), an unincorporated charity with the same aims and objectives as the charitable company.

### ***Organisation***

The Play and Leisure Opportunity Library is managed by a board of trustees comprising a minimum of 5 trustees and a maximum of 14 trustees. Trustees are appointed the members at an annual general meeting.

### ***Recruitment and Appointment of Trustees***

The trustees are also directors of The Play and Leisure Opportunity Library for the purposes of company law. The rules regarding the number of trustees and their appointment, reappointment and removal are contained in the Articles of Association to which reference should be made. Trustees are appointed the members at an annual general meeting.

### ***Related parties and co-operation with other organisations***

## **The Play and Leisure Opportunity Library**

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a related party must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Details of related party transactions in the current year are set out in the notes to the accounts.

## ***Risk Management***

The board of trustees actively review the major risks which the charity faces on a regular basis. The board of trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks once the charity commences its activities.

## **Trustees Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also directors of The Play and Opportunity Library for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



---

Mrs Deborah Anne Lawrence  
Trustee/director

23 August 2023

## **The Play and Leisure Opportunity Library**

### **Independent examiner's report for the year ended 30 November 2022**

I report to the trustees on my examination of the unaudited financial statements of The Play and Leisure Opportunity Library ("the charity") for the year ended 30 November 2022 which are set out on pages 7 to 16.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company 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").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 ("the 2011 Act");
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

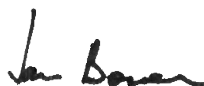
For the year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Name of independent examiner:



Date: 23 August 2023

Ian David Bowen LLB., FCA

Professional body:

Institute of Chartered Accountants in England & Wales

Address:

I D Bowen & Co  
Chartered Accountants  
19 Alexandra Road  
Gorseinon  
Swansea  
SA4 4NW

**The Play and Leisure Opportunity Library**

**Statement of Financial Activities  
(Including income and expenditure account)  
for the year ending 30 November 2022**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2022<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Income</b>                      |      |                            |                          |                             |                            |                          |                             |
| Donations and legacies             | 5    | 2,025                      | 116,267                  | 118,292                     | 3,359                      | 97,050                   | 100,409                     |
| Charitable activities              | 6    | -                          | 2,667                    | 2,667                       | -                          | 9,357                    | 9,357                       |
| Other income                       | 7    | 2,292                      | -                        | 2,292                       | 1,997                      | -                        | 1,997                       |
| <b>Total</b>                       |      | 4,317                      | 118,934                  | 123,251                     | 5,356                      | 106,407                  | 111,763                     |
| <b>Expenditure</b>                 |      |                            |                          |                             |                            |                          |                             |
| Charitable activities              |      | 399                        | 105,507                  | 105,906                     | 2,479                      | 88,704                   | 91,183                      |
| <b>Total</b>                       | 8    | 399                        | 105,507                  | 105,906                     | 2,479                      | 88,704                   | 91,183                      |
| <b>Net income/(expenditure)</b>    |      | 3,918                      | 13,427                   | 17,345                      | 2,877                      | 17,703                   | 20,580                      |
| Transfers between funds            |      | 4,964                      | (4,964)                  | -                           | (507)                      | 507                      | -                           |
| <b>Net movement in funds</b>       |      | 8,882                      | 8,463                    | 17,345                      | 2,370                      | 18,210                   | 20,580                      |
| <b>Reconciliation of funds</b>     |      |                            |                          |                             |                            |                          |                             |
| Total funds brought forward        |      | 14,842                     | 26,884                   | 41,726                      | 12,472                     | 8,674                    | 21,146                      |
| <b>Total funds carried forward</b> | 16   | 23,724                     | 35,347                   | 59,071                      | 14,842                     | 26,884                   | 41,726                      |

**The Play and Leisure Opportunity Library**  
**Balance Sheet as at 30 November 2022**

|                                                            | Note | 2022<br>£ | 2022<br>£ | 2021<br>£ | 2021<br>£ |
|------------------------------------------------------------|------|-----------|-----------|-----------|-----------|
| <b>Fixed assets</b>                                        |      |           |           |           |           |
| Tangible assets                                            | 13   |           | -         |           | -         |
| <b>Current assets</b>                                      |      |           |           |           |           |
| Debtors                                                    | 14   | 9,232     |           | 18,128    |           |
| Cash at bank and in hand                                   |      | 62,364    |           | 35,813    |           |
|                                                            |      | 71,596    |           | 53,941    |           |
| <b>Creditors:</b><br>amounts falling due within one period | 15   | (12,525)  |           | (12,215)  |           |
| <b>Net current assets</b>                                  |      |           | 59,071    |           | 41,726    |
| <b>Net assets</b>                                          |      |           | 59,071    |           | 41,726    |
| <b>Funds of the charity</b>                                |      |           |           |           |           |
| Unrestricted funds                                         |      |           | 23,724    |           | 14,842    |
| Restricted funds                                           |      |           | 35,347    |           | 26,884    |
| <b>Total charity funds</b>                                 | 17   |           | 59,071    |           | 41,726    |

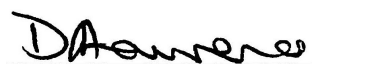
For the year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 August 2023, and are signed on behalf of the board by:



Mrs Deborah Anne Lawrence  
Trustee/director

## **The Play and Leisure Opportunity Library**

### **Notes to the financial statements for the year ending 30 November 2022**

#### **1 General information**

The Play and Leisure Opportunity Library is a public benefit entity and a private company limited by guarantee, registered in England and Wales. The company is a registered charity in England and Wales.

The address of the registered office is Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ.

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

The financial statements have been prepared in compliance 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

#### **3 Accounting policies**

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

The financial statements have been prepared under the historical cost basis convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### ***Going concern***

There are no material uncertainties about the charity's ability to continue.

##### ***Judgements and key sources of estimation***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### ***Fund accounting***

Unrestricted general funds are funds which are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **The Play and Leisure Opportunity Library**

### ***Income recognition policies***

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### ***Expenditure and irrecoverable VAT***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### ***Tangible fixed assets and depreciation***

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|           |                   |
|-----------|-------------------|
| Equipment | 20% straight line |
|-----------|-------------------|

## The Play and Leisure Opportunity Library

### *Debtors*

Trade and other debtors are recognised at the transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

### *Cash at bank and in hand*

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

### *Creditors*

Creditors are normally recognised at their transaction price after allowing for any trade discounts due.

### *Leases*

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

## 4 Legal status of the charity

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to an amount not exceeding £10 per member.

## 5 Income from donations and legacies

|                                                                     | <b>2022</b>    | <b>2021</b>    |
|---------------------------------------------------------------------|----------------|----------------|
|                                                                     | <b>£</b>       | <b>£</b>       |
| <b><i>Unrestricted income</i></b>                                   |                |                |
| Gifts and donations                                                 | 225            | 609            |
| Enovert Christmas donation                                          | -              | 1,000          |
| Arnold Clarke Community Fund grant                                  | -              | 1,000          |
| SCC Covid grant                                                     | 900            | 750            |
| Chinese in Wales Association donation                               | 900            | -              |
| <b><i>Total unrestricted income from donations and legacies</i></b> | <b>2,025</b>   | <b>3,359</b>   |
| <b><i>Restricted income</i></b>                                     |                |                |
| BBC Children in Need                                                | -              | 23,476         |
| The National Lottery Community Fund                                 | 48,524         | 12,914         |
| Swansea Children's Development Fund                                 | -              | 3,000          |
| Swansea Play Sustainability                                         | -              | 3,127          |
| SCC Family Play                                                     | 15,556         | 13,518         |
| SCC Summer of Fun                                                   | -              | 3,000          |
| The Waterloo Foundation                                             | -              | 10,000         |
| Postcode Community Trust                                            | -              | 16,987         |
| SCC Family first                                                    | 14,287         | 11,028         |
| The Henry Smith Charity                                             | 37,900         | -              |
| <b><i>Total restricted income from donations and legacies</i></b>   | <b>116,267</b> | <b>97,050</b>  |
| <b>Total income from donations and legacies</b>                     | <b>118,292</b> | <b>100,409</b> |

## The Play and Leisure Opportunity Library

### 6 Income from charitable activities

|                                                           | 2022<br>£ | 2021<br>£ |
|-----------------------------------------------------------|-----------|-----------|
| <b>Restricted income</b>                                  |           |           |
| Playfund                                                  | -         | 6,667     |
| Access 2 Mainstream                                       | 2,667     | 2,690     |
| <b>Total restricted income from charitable activities</b> | 2,667     | 9,357     |
| <b>Total income from charitable activities</b>            | 2,667     | 9,357     |

### 7 Income from other sources

|                                        | 2022<br>£ | 2021<br>£ |
|----------------------------------------|-----------|-----------|
| <b>Unrestricted income</b>             |           |           |
| Membership                             | 1,870     | 1,897     |
| Training                               | -         | 50        |
| Rent                                   | -         | 50        |
| Other income                           | 422       | -         |
| <b>Total income from other sources</b> | 2,292     | 1,997     |

### 8 Analysis of total resources expended

| Cost directly allocated to activities: | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ |
|----------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Staff costs (Note 11)                  | -                         | 74,005                  | 74,005             | 1,494                     | 66,839                  | 68,333             |
| Toys & equipment - General             |                           |                         |                    |                           |                         |                    |
| special needs                          | -                         | 977                     | 977                | -                         | 2,243                   | 2,243              |
| Travel & subsistence                   | -                         | 796                     | 796                | 47                        | 541                     | 588                |
| Rent/facilities hire                   | -                         | 13,232                  | 13,232             | -                         | 12,156                  | 12,156             |
| Insurance                              | -                         | 1,018                   | 1,018              | -                         | 928                     | 928                |
| Telephone                              | -                         | 399                     | 399                | 155                       | 532                     | 687                |
| Printing and stationery                | -                         | 622                     | 622                | 32                        | 157                     | 189                |
| Repairs and maintenance                | -                         | 5,040                   | 5,040              | -                         | -                       | -                  |
| Computer running costs                 | -                         | 755                     | 755                | 85                        | 398                     | 483                |
| Professional fees                      | -                         | 1,050                   | 1,050              | -                         | 996                     | 996                |
| Miscellaneous                          | 145                       | 1,510                   | 1,655              | 271                       | 187                     | 458                |
| Companies House                        | 97                        | -                       | 97                 | 101                       | 5                       | 106                |
| Volunteer travel and expenses          | 149                       | 60                      | 209                | 71                        | -                       | 71                 |
| Governance costs (see note 9)          | -                         | 990                     | 990                | 90                        | 900                     | 990                |
| Stay and play                          | 8                         | 2,549                   | 2,557              | 83                        | 883                     | 966                |
| Depreciation                           | -                         | -                       | -                  | -                         | 1,689                   | 1,689              |
| Training                               | -                         | 2,504                   | 2,504              | 50                        | 250                     | 300                |
| <b>Total expenses</b>                  | 399                       | 105,507                 | 105,906            | 2,479                     | 88,704                  | 91,183             |

## The Play and Leisure Opportunity Library

### 9 Governance costs

|                            | 2022 | 2021 |
|----------------------------|------|------|
| Independent examiner's fee | 990  | 990  |
|                            | 990  | 990  |

### 10 Taxation

The charitable company's activities are potentially exempt from taxation under Part 11 of the Corporation Tax Act 2010. No tax charge has arisen in the year.

### 11 Analysis of staff costs and trustee remuneration and expenses

|                         | 2022<br>£ | 2021<br>£ |
|-------------------------|-----------|-----------|
| <b>Total wage costs</b> |           |           |
| Wages and salaries      | 73,159    | 67,647    |
| Social security costs   | -         | -         |
| Pension                 | 846       | 686       |
|                         | 74,005    | 68,333    |

No employees had emoluments in excess of £60,000 (2021- £ Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2021 - £Nil) neither were they reimbursed expenses during the year (2021 - £Nil). No trustees received payment for professional or other services supplied to the charity (2021 - £Nil).

### 12 Staff numbers

The average number of employees (including casual and part time staff) during the year was:-

|                 | 2022 | 2021 |
|-----------------|------|------|
| Project workers | 11   | 12   |
|                 | 11   | 12   |

There were no employees remunerated at a rate exceeding £60,000 per annum and there were no employees accruing benefits under money purchase or defined benefit pension schemes.

## The Play and Leisure Opportunity Library

### 13 Tangible fixed assets

|                       | <i>Equipment<br/>£</i> | <i>Total<br/>£</i> |
|-----------------------|------------------------|--------------------|
| <b>Cost</b>           |                        |                    |
| At 1 December 2021    | 17,145                 | 17,145             |
| At 30 November 2022   | 17,145                 | 17,145             |
| <b>Depreciation</b>   |                        |                    |
| At 1 December 2021    | 17,145                 | 17,145             |
| Charge for year       |                        |                    |
| At 30 November 2022   | 17,145                 | 17,145             |
| <b>Net book value</b> |                        |                    |
| At 30 November 2022   | -                      | -                  |
| At 30 November 2021   | -                      | -                  |

### 14 Debtors

|                   | <i>2022<br/>£</i> | <i>2021<br/>£</i> |
|-------------------|-------------------|-------------------|
| Other debtors     | -                 | 2,690             |
| Grants receivable | 9,232             | 15,438            |
|                   | 9,232             | 18,128            |

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

|                                    | <i>2022<br/>£</i> | <i>2021<br/>£</i> |
|------------------------------------|-------------------|-------------------|
| Taxation and social security costs | 1,181             | 827               |
| Other creditors and accruals       | 11,344            | 11,388            |
|                                    | 12,525            | 12,215            |

## The Play and Leisure Opportunity Library

### 16 Analysis of charitable funds

#### Analysis of movement in funds

|                                     | <i><b>Brought Forward</b></i><br>£ | <i><b>Income</b></i><br>£ | <i><b>Expenditure</b></i><br>£ | <i><b>Transfers</b></i><br>£ | <i><b>Carried Forward</b></i><br>£ |
|-------------------------------------|------------------------------------|---------------------------|--------------------------------|------------------------------|------------------------------------|
| <b>Restricted funds</b>             |                                    |                           |                                |                              |                                    |
| The National Lottery Community Fund | -                                  | 48,524                    | (36,255)                       | 37                           | 12,306                             |
| SCC Family Play                     | -                                  | 15,556                    | (15,556)                       | -                            | -                                  |
| The Waterloo Foundation             | 7,707                              | -                         | (8,063)                        | 356                          | -                                  |
| Postcode Community Trust            | 16,487                             | -                         | (7,864)                        | -                            | 8,623                              |
| SCC Family first                    | -                                  | 14,287                    | (14,287)                       | -                            | -                                  |
| Access 2 Mainstream                 | 2,690                              | 2,667                     | -                              | (5,357)                      | -                                  |
| The Henry Smith Charity             | -                                  | 37,900                    | (23,482)                       | -                            | 14,418                             |
| <b>Total restricted funds</b>       | 26,884                             | 118,934                   | (105,507)                      | (4,964)                      | 35,347                             |
| <b>Unrestricted fund</b>            | 14,842                             | 4,317                     | (399)                          | 4,964                        | 23,724                             |
| <b>Total Funds</b>                  | 41,726                             | 123,251                   | (105,906)                      | -                            | 59,071                             |

#### Analysis of movement in funds - prior year

|                                     | <i><b>Brought Forward</b></i><br>£ | <i><b>Income</b></i><br>£ | <i><b>Expenditure</b></i><br>£ | <i><b>Transfers</b></i><br>£ | <i><b>Carried Forward</b></i><br>£ |
|-------------------------------------|------------------------------------|---------------------------|--------------------------------|------------------------------|------------------------------------|
| <b>Restricted funds</b>             |                                    |                           |                                |                              |                                    |
| Play Fund                           | 775                                | 6,667                     | (7,475)                        | 33                           | -                                  |
| Children In Need                    | -                                  | 23,476                    | (23,446)                       | (30)                         | -                                  |
| The National Lottery Community Fund | 6,210                              | 12,914                    | (19,628)                       | 504                          | -                                  |
| Swansea Children's Development Fund | -                                  | 3,000                     | (3,000)                        | -                            | -                                  |
| Swansea Play Sustainability         | -                                  | 3,127                     | (3,127)                        | -                            | -                                  |
| SCC Family Play                     | -                                  | 13,518                    | (13,518)                       | -                            | -                                  |
| SCC Summer of Fun                   | -                                  | 3,000                     | (3,000)                        | -                            | -                                  |
| The Waterloo Foundation             | -                                  | 10,000                    | (2,293)                        | -                            | 7,707                              |
| Postcode Community Trust            | -                                  | 16,987                    | (500)                          | -                            | 16,487                             |
| SCC Family first                    | -                                  | 11,028                    | (11,028)                       | -                            | -                                  |
| Access 2 Mainstream                 | -                                  | 2,690                     | -                              | -                            | 2,690                              |
|                                     | 6,985                              | 106,407                   | (87,015)                       | 507                          | 26,884                             |
| <b>Capital restricted fund</b>      |                                    |                           |                                |                              |                                    |
| SwansAid                            | 1,689                              | -                         | (1,689)                        | -                            | -                                  |
|                                     | 1,689                              | -                         | (1,689)                        | -                            | -                                  |
| <b>Total restricted funds</b>       | 8,674                              | 106,407                   | (88,704)                       | 507                          | 26,884                             |
| <b>Unrestricted fund</b>            | 12,472                             | 5,356                     | (2,479)                        | (507)                        | 14,842                             |
| <b>Total Funds</b>                  | 21,146                             | 111,763                   | (91,183)                       | -                            | 41,726                             |

## The Play and Leisure Opportunity Library

### 17 Analysis of net assets between funds

|                                                      | <i>Unrestricted<br/>Funds</i><br>£ | <i>Restricted<br/>Funds</i><br>£ | <i>Total</i><br>£ |
|------------------------------------------------------|------------------------------------|----------------------------------|-------------------|
| Fund balance at 30 November 2022 are represented by: |                                    |                                  |                   |
| Tangible fixed assets                                | -                                  | -                                | -                 |
| Current assets                                       | 23,724                             | 47,872                           | 71,596            |
| Current liabilities                                  | -                                  | (12,525)                         | (12,525)          |
| Total Funds                                          | 23,724                             | 35,347                           | 59,071            |

#### Analysis of net assets between funds - prior year

|                                                      | <i>Unrestricted<br/>Funds</i><br>£ | <i>Restricted<br/>Funds</i><br>£ | <i>Total</i><br>£ |
|------------------------------------------------------|------------------------------------|----------------------------------|-------------------|
| Fund balance at 30 November 2021 are represented by: |                                    |                                  |                   |
| Tangible fixed assets                                | -                                  | -                                | -                 |
| Current assets                                       | 15,052                             | 38,889                           | 53,941            |
| Current liabilities                                  | (210)                              | (12,005)                         | (12,215)          |
| Total Funds                                          | 14,842                             | 26,884                           | 41,726            |

### 18 Leasing Commitments

The future minimum operating lease commitments are as follows:

|                            | 2022<br>£ | 2021<br>£ |
|----------------------------|-----------|-----------|
| <b>Property</b>            |           |           |
| Within one year            | 14,400    | -         |
| Between one and five years | 57,600    | -         |
| In more than 5 years       | 22,800    | -         |
|                            | 94,800    | -         |

### 19 Related party transactions

There were no related party transactions.

### 20 Control of the Charitable Company

The charitable company is under the control of the Trustees.

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

England & Wales - Charity number 1152202

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# Accounts

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**COMPANY REGISTRATION NUMBER : 08186829**

**CHARITY REGISTRATION NUMBER : 1152202**

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

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

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 30 NOVEMBER 2021**

## **The Play and Leisure Opportunity Library**

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## **The Play and Leisure Opportunity Library**

### **Report of the trustees for the year ending 30 November 2021**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their annual report together with the unaudited financial statements of the charitable company the year ended 30 November 2021 which are also prepared to meet the requirement for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

#### **Chair's report**

Whilst the shared lived experience of Covid-19 for us all continued over the past year, we maintained to deliver our play services and over the past year we have thankfully had the opportunity to open our services to more face-to-face and in-person sessions.

This is due to our wonderful PLOL staff team and volunteers, who have been dedicated, passionate, committed and displayed outstanding professionalism to ensure our community have been supported in meaningful ways that have improved the quality of life for our members. Their level of enthusiasm and unswerving resoluteness to deliver for our members has been inspirational to us all. I am personally grateful and appreciative to every single one of them for everything they achieved this year.

Over the past 12 months, we have continued with our development plans to ensure we have the organisational structures in place to support our strategic development and to create a platform for consolidation and growth that builds upon our strengths and successes. In 2021, PLOL has managed to secure grant funding totalling over £440,000 that will ensure the continuation of PLOL services over the next 4-5 years. A special mention of thanks to Kelly and the team for all of their hard work on the grant applications.

A key part of our plans moving forward is to continue to build upon our recent successes whilst at the same time develop and expand our activities into new areas within our remit, such as providing opportunities for adults, families, and carers. Therefore, it was with great pleasure that we were able to confirm Kelly O'Connor as Service Manager, Emma Reay as Deputy Service Manager (Children & Young People Services) and Kerri Morgan as Deputy Service Manager (Adult Services). Unfortunately, we had to say a sad farewell to Karen Fox, who has been an integral part of PLOL over many years and we wish them all the best.

On a personal note, I want to use this opportunity to express my gratitude to all the Directors – Eve, Deborah, and Helen – you have been tremendous, dedicated and devoted to ensuring that PLOL continues to deliver and grow. We have not only supported each other through friendship but that we have tirelessly worked in partnership and collaboratively to meet the challenges PLOL has had to face and to jointly celebrate our successes this past year. A special mention of thanks to Gemma Ahern-Fidler, who has been fantastic in providing us all with administrative support.

Finally, we wish to thank you our members, our community, who have kindly allowed us to become a little part of your journey. Without you and our wonderful staff team there would not be PLOL. Thank you.

As we look towards the future, we can do so with pride for what we have achieved, with determination to continue to do what we do best and with excitement for what we can achieve over the next 12 months.

All the best,

Dr Gareth Noble  
Chair

## **The Play and Leisure Opportunity Library**

### **Our purposes and activities**

The purposes of the charity are:

- to assist the development and emotional health and well-being of children, young people and adults with a disability and their families and carers through the provision of appropriate play/leisure activities;
- to lend the best available toys and equipment; and
- to provide an opportunity for professional involvement as appropriate.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps to ensure our aim, objectives and activities remained focussed on our stated purposes. The trustees are aware of their responsibilities with regard to public benefit and are conversant with the Charity Commission's guidance in this area.

### **Achievements and Performance**

#### ***Introduction***

Another year has flown by so quickly and we find ourselves once again having so many people to thank for their support.

We welcomed Shankari and Gemma into our core team and welcomed Jenny back to our sessional team too. We also said a very sad farewell to our Karen.

#### ***Covid 19***

Covid-19 continued to change the way that we have worked and provided services this last year and once again staff need to be commended on the way they have supported families whilst ensuring the safest working practices and environments for all.

### **Main Goals for the next year**

- To recruit a new core staff member
- To increase community presence and reach those that need us most
- To recruit, train and mentor more volunteers to support the project
- Continue to develop services to ensure we are providing what our community really needs from us
- To look at ways that help make us more sustainable
- To continue review of all policies and update the staff handbook accordingly
- To welcome some more Trustees to our team to ensure sustainability of the project
- To identify solutions for storage of our stock of items

### **Goals achieved this year**

#### ***Funding:***

This year we came to the end of our grants with Big Lottery and BBC Children in Need, their support and belief in our work enabled some brilliant outcomes for so many families, thank you. Our team have worked extremely hard this year to secure funding for the project and I'm very pleased to say that we have managed to secure:

Three year funding from The Henry Smith Charity and a five year large grant from The National Lottery Community Fund! We have also received funding from The Postcode Lottery and The Waterloo Foundation.

A special mention to Swansea Council also who, this year gave us the support we needed to keep the doors open when we really needed them.

Thank you to Emma, Kerri, Karen and Helen, your work behind the scenes to help has made this possible and it couldn't have been done without you.

#### ***Community:***

This year we have continued to be involved with networking and events, mostly remotely but more recently we have been able to get involved with in person events too. We are proud of our community links and are looking forward to being able to build on these thanks to the funding we have secured in the last year.

## **The Play and Leisure Opportunity Library**

### ***Volunteers:***

We have been able to welcome back volunteers to our project this year and welcome Sophie and Bella to our team. Volunteers are priceless to projects such as ours and we value them all! We look forward to being able to welcome more to our team over the next year

### ***Members:***

Our overall numbers remain steady. We currently support:

- 26 family members
- 40 individual members
- 2 professional members
- 4 schools/unit members
- 63 information only, not currently active

Our new database systems mean that the way in which numbers are presented differs from previous years. Some members have chosen to postpone renewal while restrictions are in place.

### ***A special thank you***

This year we said farewell to our Karen. Karen has been the most wonderful woman to work with and the amount of work she has done to help and support families is completely above and beyond. We are forever grateful and the kettle will always be on for you.

I would also like to thank all our sessional staff who have continued to change and adapt as we needed it, you guys are all amazing!

### ***Conclusion***

This last year has been an incredible one with many ups and downs along the way. Our team has risen to each challenge and made us all proud. To our amazing staff, trustees, volunteers, friends and partners, thank you for all you do!

### **Financial Review**

The charity's statement of financial activities is shown on page 8 and comprises restricted and unrestricted funds, being those provided to assist in furthering the general objects of the charity.

During the year the charity's income was £111,763 with expenditure of £91,183 resulting in a surplus for the year of £20,580.

At the year end the unrestricted funds amounted to £14,842 which represented free reserves. The restricted funds amounted to £26,884 and were represented by net current assets.

### ***Investment Policy***

The trustees have the power to expend the funds of the charity in such a manner as they consider being beneficial for the achievement of the charity's objects. They are also empowered to invest such part of the funds as they see fit in the furtherance of the objects of the charity.

### ***Reserves Policy***

The trustees have established a policy which aims to build up the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves"). The target free reserves will be established at a level the trustees feel would enable the charity to continue the current activities in the case of a significant drop in income. It would obviously be necessary to consider how the income would be replaced or activities changed. The present free reserves of £14,842 fall short of the target range and the trustees are actively pursuing measures to improve the situation.

## **The Play and Leisure Opportunity Library**

### **Reference and administrative details**

**Charity Name:** The Play and Leisure Opportunity Library  
**Charity registration number:** 1152202  
**Company registration number:** 08186829  
**Registered office:** Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ

### ***Our advisers***

**Bankers** CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ  
**Independent Examiner** Ian David Bowen LLB., ACA, I D Bowen & Co., Chartered Accountants, 19 Alexandra Road, Gorseinon, Swansea, SA4 4NW

### ***Directors and trustees***

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

|                                   |                                  |                                     |
|-----------------------------------|----------------------------------|-------------------------------------|
| Dr Gareth Noble                   | - Chair - from 24 April 2021     |                                     |
| Ms Hayley Wheeler                 | - Chair - to 24 April 2021       | (resigned as trustee 24 April 2021) |
| Ms Eve Dewson                     | - Secretary - from 24 April 2021 |                                     |
| Angela Mary Allen                 | - Secretary - to 24 April 2021   | (resigned as trustee 24 April 2021) |
| Deborah Anne Lawrence             | - Treasurer                      |                                     |
| Ms Helen Julia Elizabeth Williams |                                  |                                     |
| Ms Jacqueline Beard               |                                  | (resigned as trustee 6 April 2021)  |

### **Structure, Governance and Management**

#### ***Governing document***

The Play and Leisure Opportunity Library is a company limited by guarantee and was incorporated on 21 August 2012. The Play and Leisure Opportunity Library registered as a charity on 29 May 2013.

The Play and Leisure Opportunity Library was established under a Memorandum of Association, which established its objects and powers, and is governed under its Articles of Association.. These were revised and adopted on 6 April 2020. In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

On 1 December 2013 the charitable company took over the undertaking formerly carried on by The Play and Leisure Opportunity (Charity registration number 1131710), an unincorporated charity with the same aims and objectives as the charitable company.

#### ***Organisation***

The Play and Leisure Opportunity Library is managed by a board of trustees comprising a minimum of 5 trustees and a maximum of 14 trustees. Trustees are appointed the members at an annual general meeting.

#### ***Recruitment and Appointment of Trustees***

The trustees are also directors of The Play and Leisure Opportunity Library for the purposes of company law. The rules regarding the number of trustees and their appointment, reappointment and removal are contained in the Articles of Association to which reference should be made. Trustees are appointed the members at an annual general meeting.

## **The Play and Leisure Opportunity Library**

### ***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a related party must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Details of related party transactions in the current year are set out in the notes to the accounts.

### ***Risk Management***

The board of trustees actively review the major risks which the charity faces on a regular basis. The board of trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks once the charity commences its activities.

### **Trustees Responsibilities in Relation to the Financial Statements**

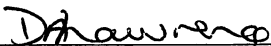
The charity trustees (who are also directors of The Play and Opportunity Library for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

  
Mrs Deborah Anne Lawrence  
Trustee/director

25 August 2022

## **The Play and Leisure Opportunity Library**

### **Independent examiner's report for the year ended 30 November 2021**

I report to the trustees on my examination of the unaudited financial statements of The Play and Leisure Opportunity Library ("the charity") for the year ended 30 November 2021 which are set out on pages 8 to 16.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company 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").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 ("the 2011 Act");
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

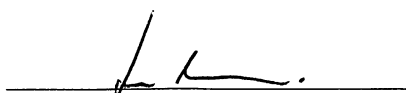
For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Name of independent examiner:



Date: 25 August 2022

Ian David Bowen LLB., ACA

Professional body:

Institute of Chartered Accountants in England & Wales

Address:

I D Bowen & Co  
Chartered Accountants  
19 Alexandra Road  
Gorseinon  
Swansea  
SA4 4NW

**The Play and Leisure Opportunity Library**

**Statement of Financial Activities  
(Including income and expenditure account)  
for the year ending 30 November 2021**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2021<br>£ | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Income</b>                      |      |                            |                          |                             |                            |                          |                             |
| Donations and legacies             | 5    | 3,359                      | 97,050                   | 100,409                     | 170                        | 56,196                   | 56,366                      |
| Charitable activities              | 6    | -                          | 9,357                    | 9,357                       | -                          | 13,333                   | 13,333                      |
| Other income                       | 7    | 1,997                      | -                        | 1,997                       | 1,269                      | -                        | 1,269                       |
| <b>Total</b>                       |      | <b>5,356</b>               | <b>106,407</b>           | <b>111,763</b>              | <b>1,439</b>               | <b>69,529</b>            | <b>70,968</b>               |
| <b>Expenditure</b>                 |      |                            |                          |                             |                            |                          |                             |
| Charitable activities              |      | 2,479                      | 88,704                   | 91,183                      | 495                        | 79,776                   | 80,271                      |
| <b>Total</b>                       | 8    | <b>2,479</b>               | <b>88,704</b>            | <b>91,183</b>               | <b>495</b>                 | <b>79,776</b>            | <b>80,271</b>               |
| <b>Net income/(expenditure)</b>    |      | <b>2,877</b>               | <b>17,703</b>            | <b>20,580</b>               | <b>944</b>                 | <b>(10,247)</b>          | <b>(9,303)</b>              |
| Transfers between funds            |      | (507)                      | 507                      | -                           | (1,217)                    | 1,217                    | -                           |
| <b>Net movement in funds</b>       |      | <b>2,370</b>               | <b>18,210</b>            | <b>20,580</b>               | <b>(273)</b>               | <b>(9,030)</b>           | <b>(9,303)</b>              |
| <b>Reconciliation of funds</b>     |      |                            |                          |                             |                            |                          |                             |
| Total funds brought forward        |      | 12,472                     | 8,674                    | 21,146                      | 12,745                     | 17,704                   | 30,449                      |
| <b>Total funds carried forward</b> | 16   | <b>14,842</b>              | <b>26,884</b>            | <b>41,726</b>               | <b>12,472</b>              | <b>8,674</b>             | <b>21,146</b>               |

**The Play and Leisure Opportunity Library**  
**Balance Sheet as at 30 November 2021**

|                                       | Note | 2021<br>£ | 2021<br>£ | 2020<br>£ | 2020<br>£ |
|---------------------------------------|------|-----------|-----------|-----------|-----------|
| <b>Fixed assets</b>                   |      |           |           |           |           |
| Tangible assets                       | 13   |           | -         |           | 1,689     |
| <b>Current assets</b>                 |      |           |           |           |           |
| Debtors                               | 14   | 18,128    |           | 3,737     |           |
| Cash at bank and in hand              |      | 35,813    |           | 23,672    |           |
|                                       |      | 53,941    |           | 27,409    |           |
| <b>Creditors:</b>                     |      |           |           |           |           |
| amounts falling due within one period | 15   | (12,215)  |           | (7,952)   |           |
| <b>Net current assets</b>             |      |           | 41,726    |           | 19,457    |
| <b>Net assets</b>                     |      |           | 41,726    |           | 21,146    |
| <b>Funds of the charity</b>           |      |           |           |           |           |
| Unrestricted funds                    |      |           | 14,842    |           | 12,472    |
| Restricted funds                      |      |           | 26,884    |           | 8,674     |
| <b>Total charity funds</b>            | 17   |           | 41,726    |           | 21,146    |

For the year ending 30 November 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

**Directors' responsibilities:**

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 25 August 2022, and are signed on behalf of the board by:

  
 Mrs Deborah Anne Lawrence  
 Trustee/director

## **The Play and Leisure Opportunity Library**

### **Notes to the financial statements for the year ending 30 November 2021**

#### **1 General information**

The Play and Leisure Opportunity Library is a public benefit entity and a private company limited by guarantee, registered in England and Wales. The company is a registered charity in England and Wales.

The address of the registered office is Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ.

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

The financial statements have been prepared in compliance 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

#### **3 Accounting policies**

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

The financial statements have been prepared under the historical cost basis convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### ***Going concern***

There are no material uncertainties about the charity's ability to continue.

##### ***Judgements and key sources of estimation***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### ***Fund accounting***

Unrestricted general funds are funds which are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **The Play and Leisure Opportunity Library**

### ***Income recognition policies***

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### ***Expenditure and irrecoverable VAT***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non– charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### ***Tangible fixed assets and depreciation***

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|           |                   |
|-----------|-------------------|
| Equipment | 20% straight line |
|-----------|-------------------|

## The Play and Leisure Opportunity Library

### *Debtors*

Trade and other debtors are recognised at the transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

### *Cash at bank and in hand*

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

### *Creditors*

Creditors are normally recognised at their transaction price after allowing for any trade discounts due.

### *Leases*

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

## 4 Legal status of the charity

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to an amount not exceeding £10 per member.

## 5 Income from donations and legacies

|                                                                     | 2021<br>£      | 2020<br>£     |
|---------------------------------------------------------------------|----------------|---------------|
| <i><b>Unrestricted income</b></i>                                   |                |               |
| Gifts and donations                                                 | 609            | 170           |
| Enovert Christmas donation                                          | 1,000          | -             |
| Arnold Clarke Community Fund grant                                  | 1,000          | -             |
| SCC Covid grant                                                     | 750            | -             |
| <i><b>Total unrestricted income from donations and legacies</b></i> | <b>3,359</b>   | <b>170</b>    |
| <i><b>Restricted income</b></i>                                     |                |               |
| BBC Children in Need                                                | 23,476         | 30,797        |
| Big Lottery Fund                                                    | 12,914         | 25,399        |
| Swansea Children's Development Fund                                 | 3,000          | -             |
| Swansea Play Sustainability                                         | 3,127          | -             |
| SCC Family Play                                                     | 13,518         | -             |
| SCC Summer of Fun                                                   | 3,000          | -             |
| The Waterloo Foundation                                             | 10,000         | -             |
| Postcode Community Trust                                            | 16,987         | -             |
| SCC Family first                                                    | 11,028         | -             |
| <i><b>Total restricted income from donations and legacies</b></i>   | <b>97,050</b>  | <b>56,196</b> |
| <i><b>Total income from donations and legacies</b></i>              | <b>100,409</b> | <b>56,366</b> |

## The Play and Leisure Opportunity Library

### 6 Income from charitable activities

|                                                           | 2021<br>£    | 2020<br>£     |
|-----------------------------------------------------------|--------------|---------------|
| <i>Restricted income</i>                                  |              |               |
| Playfund                                                  | 6,667        | 13,333        |
| Access 2 Mainstream                                       | 2,690        | -             |
| <b>Total restricted income from charitable activities</b> | <b>9,357</b> | <b>13,333</b> |
| <b>Total income from charitable activities</b>            | <b>9,357</b> | <b>13,333</b> |

### 7 Income from other sources

|                                        | 2021<br>£    | 2020<br>£    |
|----------------------------------------|--------------|--------------|
| <i>Unrestricted income</i>             |              |              |
| Membership                             | 1,897        | 1,269        |
| Training                               | 50           | -            |
| Rent                                   | 50           | -            |
| <b>Total income from other sources</b> | <b>1,997</b> | <b>1,269</b> |

### 8 Analysis of total resources expended

| Cost directly allocated to activities: | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>2020<br>£ | Restricted<br>2020<br>£ | Total<br>2020<br>£ |
|----------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Staff costs (Note 11)                  | 1,494                     | 66,839                  | 68,333             | -                         | 56,641                  | 56,641             |
| Toys & equipment - General             |                           |                         |                    |                           |                         |                    |
| special needs                          | -                         | 2,243                   | 2,243              | 79                        | 3,537                   | 3,616              |
| Travel & subsistence                   | 47                        | 541                     | 588                | -                         | 834                     | 834                |
| Rent/facilities hire                   | -                         | 12,156                  | 12,156             | -                         | 6,920                   | 6,920              |
| Insurance                              | -                         | 928                     | 928                | -                         | 864                     | 864                |
| Telephone                              | 155                       | 532                     | 687                | 177                       | 515                     | 692                |
| Printing and stationery                | 32                        | 157                     | 189                | -                         | 303                     | 303                |
| Postage                                | -                         | -                       | -                  | -                         | 39                      | 39                 |
| Staff & volunteer training             | -                         | -                       | -                  | -                         | 296                     | 296                |
| Computer running costs                 | 85                        | 398                     | 483                | 10                        | 1,980                   | 1,990              |
| Professional fees                      | -                         | 996                     | 996                | -                         | 996                     | 996                |
| Miscellaneous                          | 271                       | 187                     | 458                | -                         | 720                     | 720                |
| Companies House                        | 101                       | 5                       | 106                | 58                        | 15                      | 73                 |
| Volunteer travel and expenses          | 71                        | -                       | 71                 | 18                        | 165                     | 183                |
| Governance costs (see note 9)          | 90                        | 900                     | 990                | 120                       | 780                     | 900                |
| Stay and play                          | 83                        | 883                     | 966                | 33                        | 1,741                   | 1,774              |
| Refreshments                           | -                         | -                       | -                  | -                         | 1                       | 1                  |
| Depreciation                           | -                         | 1,689                   | 1,689              | -                         | 3,429                   | 3,429              |
| Training                               | 50                        | 250                     | 300                | -                         | -                       | -                  |
| <b>Total expenses</b>                  | <b>2,479</b>              | <b>88,704</b>           | <b>91,183</b>      | <b>495</b>                | <b>79,776</b>           | <b>80,271</b>      |

## The Play and Leisure Opportunity Library

### 9 Governance costs

|                            | 2021 | 2020 |
|----------------------------|------|------|
| Independent examiner's fee | 990  | 900  |
|                            | 990  | 900  |

### 10 Taxation

The charitable company's activities are potentially exempt from taxation under Part 11 of the Corporation Tax Act 2010. No tax charge has arisen in the year.

### 11 Analysis of staff costs and trustee remuneration and expenses

|                         | 2021<br>£ | 2020<br>£ |
|-------------------------|-----------|-----------|
| <b>Total wage costs</b> |           |           |
| Wages and salaries      | 67,647    | 56,038    |
| Social security costs   | -         | -         |
| Pension                 | 686       | 603       |
|                         | 68,333    | 56,641    |

No employees had emoluments in excess of £60,000 (2020 - £ Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2019 - £Nil) neither were they reimbursed expenses during the year (2020 - £Nil). No trustees received payment for professional or other services supplied to the charity (2020 - £Nil).

### 12 Staff numbers

The average number of employees (including casual and part time staff) during the year was:-

|                 | 2021 | 2020 |
|-----------------|------|------|
| Project workers | 12   | 11   |
|                 | 12   | 11   |

There were no employees remunerated at a rate exceeding £60,000 per annum and there were no employees accruing benefits under money purchase or defined benefit pension schemes.

## The Play and Leisure Opportunity Library

### 13 Tangible fixed assets

|                       | <i>Equipment</i><br>£ | <i>Total</i><br>£ |
|-----------------------|-----------------------|-------------------|
| <b>Cost</b>           |                       |                   |
| At 1 December 2020    | 17,145                | 17,145            |
| At 30 November 2021   | 17,145                | 17,145            |
| <b>Depreciation</b>   |                       |                   |
| At 1 December 2020    | 15,456                | 15,456            |
| Charge for year       | 1,689                 | 1,689             |
| At 30 November 2021   | 17,145                | 17,145            |
| <b>Net book value</b> |                       |                   |
| At 30 November 2021   | -                     | -                 |
| At 30 November 2020   | 1,689                 | 1,689             |

### 14 Debtors

|                   | <i>2021</i><br>£ | <i>2020</i><br>£ |
|-------------------|------------------|------------------|
| Other debtors     | 2,690            | -                |
| Grants receivable | 15,438           | 3,737            |
|                   | 18,128           | 3,737            |

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

|                                    | <i>2021</i><br>£ | <i>2020</i><br>£ |
|------------------------------------|------------------|------------------|
| Taxation and social security costs | 827              | 478              |
| Other creditors and accruals       | 11,388           | 7,474            |
|                                    | 12,215           | 7,952            |

## The Play and Leisure Opportunity Library

### 16 Analysis of charitable funds

#### Analysis of movement in funds

|                                     | <i>Brought Forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried Forward</i><br>£ |
|-------------------------------------|-----------------------------|--------------------|-------------------------|-----------------------|-----------------------------|
| <b>Restricted funds</b>             |                             |                    |                         |                       |                             |
| Play Fund                           | 775                         | 6,667              | (7,475)                 | 33                    | -                           |
| Children In Need                    | -                           | 23,476             | (23,446)                | (30)                  | -                           |
| Big Lottery Fund                    | 6,210                       | 12,914             | (19,628)                | 504                   | -                           |
| Swansea Children's Development Fund | -                           | 3,000              | (3,000)                 | -                     | -                           |
| Swansea Play Sustainability         | -                           | 3,127              | (3,127)                 | -                     | -                           |
| SCC Family Play                     | -                           | 13,518             | (13,518)                | -                     | -                           |
| SCC Summer of Fun                   | -                           | 3,000              | (3,000)                 | -                     | -                           |
| The Waterloo Foundation             | -                           | 10,000             | (2,293)                 | -                     | 7,707                       |
| Postcode Community Trust            | -                           | 16,987             | (500)                   | -                     | 16,487                      |
| SCC Family first                    | -                           | 11,028             | (11,028)                | -                     | -                           |
| Access 2 Mainstream                 | -                           | 2,690              | -                       | -                     | 2,690                       |
|                                     | 6,985                       | 106,407            | (87,015)                | 507                   | 26,884                      |
| <b>Capital restricted fund</b>      |                             |                    |                         |                       |                             |
| SwansAid                            | 1,689                       | -                  | (1,689)                 | -                     | -                           |
|                                     | 1,689                       | -                  | (1,689)                 | -                     | -                           |
| <b>Total restricted funds</b>       | 8,674                       | 106,407            | (88,704)                | 507                   | 26,884                      |
| <b>Unrestricted fund</b>            | 12,472                      | 5,356              | (2,479)                 | (507)                 | 14,842                      |
| <b>Total Funds</b>                  | 21,146                      | 111,763            | (91,183)                | -                     | 41,726                      |

#### Analysis of movement in funds - prior year

|                                | <i>Brought Forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried Forward</i><br>£ |
|--------------------------------|-----------------------------|--------------------|-------------------------|-----------------------|-----------------------------|
| <b>Restricted funds</b>        |                             |                    |                         |                       |                             |
| Play Fund                      | 6,303                       | 13,333             | (18,861)                |                       | 775                         |
| Children In Need               | (378)                       | 30,797             | (30,961)                | 542                   | -                           |
| Big Lottery Fund               | 6,661                       | 25,399             | (25,850)                | -                     | 6,210                       |
| Cash for Kids                  | -                           | -                  | (675)                   | 675                   | -                           |
|                                | 12,586                      | 69,529             | (76,347)                | 1,217                 | 6,985                       |
| <b>Capital restricted fund</b> |                             |                    |                         |                       |                             |
| D M Thomas Foundation          | 1,740                       | -                  | (1,740)                 | -                     | -                           |
| SwansAid                       | 3,378                       | -                  | (1,689)                 | -                     | 1,689                       |
|                                | 5,118                       | -                  | (3,429)                 | -                     | 1,689                       |
| <b>Total restricted funds</b>  | 17,704                      | 69,529             | (79,776)                | 1,217                 | 8,674                       |
| <b>Unrestricted fund</b>       | 12,745                      | 1,439              | (495)                   | (1,217)               | 12,472                      |
| <b>Total Funds</b>             | 30,449                      | 70,968             | (80,271)                | -                     | 21,146                      |

## The Play and Leisure Opportunity Library

### 17 Analysis of net assets between funds

Fund balance at 30 November 2021 are represented by:

|                       | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>£</i> |
|-----------------------|-------------------------------------|-----------------------------------|--------------------|
| Tangible fixed assets | -                                   | -                                 | -                  |
| Current assets        | 15,052                              | 38,889                            | 53,941             |
| Current liabilities   | (210)                               | (12,005)                          | (12,215)           |
| Total Funds           | 14,842                              | 26,884                            | 41,726             |

Analysis of net assets between funds - prior year

|                                                      | <i>Unrestricted<br/>Funds<br/>£</i> | <i>Restricted<br/>Funds<br/>£</i> | <i>Total<br/>£</i> |
|------------------------------------------------------|-------------------------------------|-----------------------------------|--------------------|
| Fund balance at 30 November 2020 are represented by: |                                     |                                   |                    |
| Tangible fixed assets                                | -                                   | -                                 | -                  |
| Current assets                                       | -                                   | 1,689                             | 1,689              |
| Current liabilities                                  | 12,712                              | 14,697                            | 27,409             |
|                                                      | (240)                               | (7,712)                           | (7,952)            |
| Total Funds                                          | 12,472                              | 8,674                             | 21,146             |

### 18 Related party transactions

There were no related party transactions.

### 19 Control of the Charitable Company

The charitable company is under the control of the Trustees.

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

England & Wales - Charity number 1152202

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# Accounts

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**COMPANY REGISTRATION NUMBER : 08186829**

**CHARITY REGISTRATION NUMBER : 1152202**

**THE PLAY AND LEISURE OPPORTUNITY LIBRARY**

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

**UNAUDITED FINANCIAL STATEMENTS**

**YEAR ENDED 30 NOVEMBER 2020**

## **The Play and Leisure Opportunity Library**

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## **The Play and Leisure Opportunity Library**

### **Report of the trustees for the year ending 30 November 2020**

The trustees, who are also the directors of the charitable company for the purposes of the Companies Act 2006, present their annual report together with the unaudited financial statements of the charitable company the year ended 30 November 2020 which are also prepared to meet the requirement for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

#### **Chair's report**

I think we can all agree that this past year has not been the one that any of us expected. COVID-19 has meant that the team at PLOL had to very quickly make changes to the way we provide services to our members.

We had to shut our doors but were fortunate that our funders allowed us to be flexible in how we used the grants they gave us, so that we were able to continue to support our members, just in different ways –

- Telephone contact with all members to check in and chat and share any issues they may be having
- We ramped up our home delivery service of toys and equipment to help our members keep playing – all socially distanced and COVID safe of course!
- Offered all members craft packs full of great activities to be completed in the home

When we were able to re-open our doors in August, our sessions looked very different – first we provided outdoor sessions come rain or shine, followed when allowed by smaller indoor sessions where each member had their own play stations which were deep cleaned and sanitised between each session.

The unfortunate second wave did mean we had to scale things back again, but we were able to secure extra funding to provide near daily 1-1 sessions in January-March.

Outside of the sessions and services, the team were also very busy, developing new policies and procedures to reflect the “new normal” that COVID-19 has brought to us. These included new home and online working policies. A new anxiety support programme was also created which can be delivered either over the phone or online via video call and is now in use with our members.

The library team have worked very hard over the past year, having to adapt to a brand new and unknown way of working whilst managing their own personal circumstances. I would like to thank them for their continued efforts working with PLOL.

Behind the scenes, the team worked hard to move all memberships over to an all new, fully online system, which is directly linked into the Lend Engine platform, where our members can browse our toys and equipment before requesting to lend them. This is of course all linked seamlessly into the new PLOL website, which was launched in July. I think you will agree it looks great! A huge thanks to Kevin Wheeler for all the hard work and effort he put in to delivering this for us.

Looking forward to 2021, we are welcoming a new director to the group, as well as unfortunately seeing two step down, myself included. Angie has been a director with PLOL since its inception in 2006 and has been pivotal in its success over the last 15 years. I would like to express my thanks to Angie for all her hard work and wish her the best in the future.

As for myself, I have taken the hard decision to step down, both as Chair of PLOL but also as a director. I have very much enjoyed the last 3 years working with the entire PLOL team, but personal circumstances mean that I am no longer able to dedicate the time I feel the charity deserves. I know that with the remaining and new directors PLOL will be in very safe hands.

Hayley Wheeler  
Chair

## **The Play and Leisure Opportunity Library**

### **Our purposes and activities**

The purposes of the charity are:

- to assist the development and emotional health and well-being of children, young people and adults with a disability and their families and carers through the provision of appropriate play/leisure activities;
- to lend the best available toys and equipment; and
- to provide an opportunity for professional involvement as appropriate.

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps to ensure our aim, objectives and activities remained focussed on our stated purposes. The trustees are aware of their responsibilities with regard to public benefit and are conversant with the Charity Commission's guidance in this area.

### **Achievements and Performance**

#### ***Introduction***

This last year has been a remarkable one for the project. We have adapted, we have learnt and we have continued to support as many families as possible throughout all of the change and uncertainty. We have welcomed Gemma to our team who has settled into her role as Admin Assistant.

#### ***Covid 19***

We once again extend thanks to our funders who have been incredible, because of their support for our work we have been able to keep adapting and keep on providing services that are needed in the safest possible way.

Our staff have been amazing, they have gone above and beyond. The commitment and dedication of each and every one of them is both recognised and commended. You have all made sure that we have continuously been able to be there for families who need us. Thank you.

We have adapted, made changes and work every day to make sure we are providing Covid safe environments and activities.

#### **Main Goals**

- To secure funding to continue to run the project successfully
- To increase community presence and reach those that need us most
- To restart our volunteer recruitment and training
- To look at ways that help make us more sustainable
- To review all policies and update the staff handbook accordingly
- To welcome some more Trustees to our team to ensure sustainability of the project

#### **Goals achieved:**

#### ***Funding:***

We have been running year 3 of both our Children in Need and Big Lottery grants. Once again these amazing people have allowed the flexibility needed for us to adapt our projects, thank you.

We secured funding from Swansea Council once again which allowed us to carry out Stay and Play sessions throughout the year and we were also awarded additional funding to help us deliver one to one sessions for under 5's.

Skewen chip shop have been a wonderful support by keeping our charity boxes in their store for us, every penny counts and is always appreciated.

#### ***Community:***

Coronavirus has greatly impacted our ability to attend networking opportunities and events, but it didn't stop us. We have continued to support relationships with other third sector partners and professionals, just in different and safe ways. We have still been able to attend meetings remotely and offer our support to other professionals and organisations including the Next Steps programme and Swansea Covid Response group.

## **The Play and Leisure Opportunity Library**

### ***Volunteers:***

Coronavirus has impacted our volunteering opportunities this year. Restrictions and new working practices have meant that we have had to limit the amount of people within our setting. We look forward to getting to know more volunteers as local and national restrictions allow.

A big thank you to Lynn Fox who has been helping us to keep the stock organised and has spent lots of time tidying up the garden for us.

### ***Equipment and Database:***

We are really proud of the progress made with this. Our database has been instrumental in ensuring we can continue to loan out equipment in a safe way. It is now possible for everyone to see what we have remotely.

Emma, Karen and Kerri have done a fantastic job with our members database.

### ***Members:***

Membership remains steady this year. We currently support:

- 50 family members
- 26 individual members
- 3 professional members
- 2 schools/unit members
- 41 information only, not currently active

Our new database systems mean that the way in which numbers are presented differs from previous years. Some members have chosen to postpone renewal while restrictions are in place.

### ***A special thank you***

I would like to take a moment to give a big thank you to Antonio and Lynne for the work they have done to facilitate our one to one sessions. Lots of extra work has been needed to make sure our sessions are delivered in a covid secure environment and they have risen to the challenge. They have made sure each and every session has been tailored to the needs and interests of those attending and that has not gone unnoticed. Thank you.

### ***Conclusion***

This last year has been full of change for everyone. The way in which everyone within the project has stepped up and come together is to be commended. We are looking forward to the next year and continuing to adapt to make sure that we support everyone who needs us in the best, safest way possible.

## **Financial Review**

The charity's statement of financial activities is shown on page 8 and comprises restricted and unrestricted funds, being those provided to assist in furthering the general objects of the charity.

During the year the charity's income was £70,968 with expenditure of £80,271 resulting in a deficit for the year of £9,303.

At the year end the unrestricted funds amounted to £12,472 which represented free reserves. The restricted funds amounted to £8,674, of which £1,689 were represented by fixed assets and £6,985 were represented by net current assets.

### ***Investment Policy***

The trustees have the power to expend the funds of the charity in such a manner as they consider being beneficial for the achievement of the charity's objects. They are also empowered to invest such part of the funds as they see fit in the furtherance of the objects of the charity.

### ***Reserves Policy***

The trustees have established a policy which aims to build up the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves"). The target free reserves will be established at a level the trustees feel would

## **The Play and Leisure Opportunity Library**

enable the charity to continue the current activities in the case of a significant drop in income. It would obviously be necessary to consider how the income would be replaced or activities changed. The present free reserves of £12,472 fall short of the target range and the trustees are actively pursuing measures to improve the situation.

### **Reference and administrative details**

|                                     |                                                                 |
|-------------------------------------|-----------------------------------------------------------------|
| <b>Charity Name:</b>                | The Play and Leisure Opportunity Library                        |
| <b>Charity registration number:</b> | 1152202                                                         |
| <b>Company registration number:</b> | 08186829                                                        |
| <b>Registered office:</b>           | Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ |

### ***Our advisers***

|                             |                                                                                                                   |
|-----------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>Bankers</b>              | CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ                                      |
| <b>Independent Examiner</b> | Ian David Bowen LLB., ACA, I D Bowen & Co., Chartered Accountants, 19 Alexandra Road, Gorseinon, Swansea, SA4 4NW |

### ***Directors and trustees***

The directors of the charitable company (the charity) are its trustees for the purpose of charity law.

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

|           |                       |                          |
|-----------|-----------------------|--------------------------|
| Chair     | Ms Hayley Wheeler     |                          |
| Secretary | Angela Mary Allen     | (Resigned 24 April 2021) |
| Treasurer | Deborah Anne Lawrence |                          |
|           | Ms Eve Dewson         |                          |
|           | Dr Gareth Noble       |                          |
|           | Judith Lynch          | (Resigned 13 June 2020)  |

## **Structure, Governance and Management**

### ***Governing document***

The Play and Leisure Opportunity Library is a company limited by guarantee and was incorporated on 21 August 2012. The Play and Leisure Opportunity Library registered as a charity on 29 May 2013.

The Play and Leisure Opportunity Library was established under a Memorandum of Association, which established its objects and powers, and is governed under its Articles of Association.. These were revised and adopted on 6 April 2020. In the event of the company being wound up the members are required to contribute an amount not exceeding £10.

On 1 December 2013 the charitable company took over the undertaking formerly carried on by The Play and Leisure Opportunity (Charity registration number 1131710), an unincorporated charity with the same aims and objectives as the charitable company.

### ***Organisation***

The Play and Leisure Opportunity Library is managed by a board of trustees comprising a minimum of 5 trustees and a maximum of 14 trustees. Trustees are appointed the members at an annual general meeting.

## **The Play and Leisure Opportunity Library**

### ***Recruitment and Appointment of Trustees***

The trustees are also directors of The Play and Leisure Opportunity Library for the purposes of company law. The rules regarding the number of trustees and their appointment, reappointment and removal are contained in the Articles of Association to which reference should be made. Trustees are appointed the members at an annual general meeting.

### ***Related parties and co-operation with other organisations***

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with a related party must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party. Details of related party transactions in the current year are set out in the notes to the accounts.

### ***Risk Management***

The board of trustees actively review the major risks which the charity faces on a regular basis. The board of trustees have also examined other operational and business risks which we face and confirm that they have established systems to mitigate the significant risks once the charity commences its activities.

### **Trustees Responsibilities in Relation to the Financial Statements**

The charity trustees (who are also directors of The Play and Opportunity Library for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed subject to any material departures disclosed and explained in the financial statements;
- 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 disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



Mrs Deborah Anne Lawrence  
Trustee/director

23 August 2021

## **The Play and Leisure Opportunity Library**

### **Independent examiner's report for the year ended 30 November 2020**

I report to the trustees on my examination of the unaudited financial statements of The Play and Leisure Opportunity Library ("the charity") for the year ended 30 November 2020 which are set out on pages 8 to 16.

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company 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").

The charity's trustees consider that an audit is not required for this year under Part 16 of the 2006 Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011 ("the 2011 Act");
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Name of independent examiner:



Date: 23 August 2021

Ian David Bowen LLB., ACA

Professional body:

Institute of Chartered Accountants in England & Wales

Address:

I D Bowen & Co  
Chartered Accountants  
19 Alexandra Road  
Gorseinon  
Swansea  
SA4 4NW

**The Play and Leisure Opportunity Library**  
**Statement of Financial Activities**  
**(Including income and expenditure account)**  
**for the year ending 30 November 2020**

|                                    | Note | Unrestricted<br>Funds<br>£ | Restricted<br>Funds<br>£ | Total<br>Funds<br>2020<br>£ | Total<br>Funds<br>2019<br>£ |
|------------------------------------|------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| <b>Income</b>                      |      |                            |                          |                             |                             |
| Donations and legacies             | 5    | 170                        | 56,196                   | 56,366                      | 59,425                      |
| Charitable activities              | 6    | -                          | 13,333                   | 13,333                      | 19,663                      |
| Other income                       | 7    | 1,269                      | -                        | 1,269                       | 1,575                       |
| <b>Total</b>                       |      | 1,439                      | 69,529                   | 70,968                      | 80,663                      |
| <b>Expenditure</b>                 |      |                            |                          |                             |                             |
| Charitable activities              |      | 495                        | 79,776                   | 80,271                      | 82,000                      |
| <b>Total</b>                       | 8    | 495                        | 79,776                   | 80,271                      | 82,000                      |
| <b>Net income/(expenditure)</b>    |      | 944                        | (10,247)                 | (9,303)                     | (1,337)                     |
| Transfers between funds            |      | (1,217)                    | 1,217                    | -                           | -                           |
| <b>Net movement in funds</b>       |      | (273)                      | (9,030)                  | (9,303)                     | (1,337)                     |
| <b>Reconciliation of funds</b>     |      |                            |                          |                             |                             |
| Total funds brought forward        |      | 12,745                     | 17,704                   | 30,449                      | 31,786                      |
| <b>Total funds carried forward</b> | 16   | 12,472                     | 8,674                    | 21,146                      | 30,449                      |

**The Play and Leisure Opportunity Library**  
**Balance Sheet as at 30 November 2020**

|                                                            | <b>Note</b> | <b>2020</b><br><b>£</b> | <b>2020</b><br><b>£</b> | <b>2019</b><br><b>£</b> | <b>2019</b><br><b>£</b> |
|------------------------------------------------------------|-------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b>Fixed assets</b>                                        |             |                         |                         |                         |                         |
| Tangible assets                                            | 13          |                         | 1,689                   |                         | 5,118                   |
| <b>Current assets</b>                                      |             |                         |                         |                         |                         |
| Debtors                                                    | 14          | 3,737                   |                         | 40                      |                         |
| Cash at bank and in hand                                   |             | 23,672                  |                         | 34,322                  |                         |
|                                                            |             | 27,409                  |                         | 34,362                  |                         |
| <b>Creditors:</b><br>amounts falling due within one period | 15          | (7,952)                 |                         | (9,031)                 |                         |
| <b>Net current assets</b>                                  |             |                         | 19,457                  |                         | 25,331                  |
| <b>Net assets</b>                                          |             |                         | 21,146                  |                         | 30,449                  |
| <b>Funds of the charity</b>                                |             |                         |                         |                         |                         |
| Unrestricted funds                                         |             |                         | 12,472                  |                         | 12,745                  |
| Restricted funds                                           |             |                         | 8,674                   |                         | 17,704                  |
| <b>Total charity funds</b>                                 | 17          |                         | 21,146                  |                         | 30,449                  |

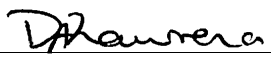
For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476 of the Act;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 23 August 2021, and are signed on behalf of the board by:

  
 Mrs Deborah Anne Lawrence  
 Trustee/director

## **The Play and Leisure Opportunity Library**

### **Notes to the financial statements for the year ending 30 November 2020**

#### **1 General information**

The Play and Leisure Opportunity Library is a public benefit entity and a private company limited by guarantee, registered in England and Wales. The company is a registered charity in England and Wales.

The address of the registered office is Forge Fach Community Resource Centre, Clydach, Swansea, SA6 5EJ.

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

The financial statements have been prepared in compliance 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 (FRS102) (effective 1 January 2019) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

#### **3 Accounting policies**

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

The financial statements have been prepared under the historical cost basis convention.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### ***Going concern***

There are no material uncertainties about the charity's ability to continue.

##### ***Judgements and key sources of estimation***

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### ***Fund accounting***

Unrestricted general funds are funds which are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for a particular future project or commitment.

Restricted funds are subject to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

## **The Play and Leisure Opportunity Library**

### ***Income recognition policies***

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

### ***Expenditure and irrecoverable VAT***

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non– charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

### ***Tangible fixed assets and depreciation***

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

|           |                   |
|-----------|-------------------|
| Equipment | 20% straight line |
|-----------|-------------------|

## The Play and Leisure Opportunity Library

### *Debtors*

Trade and other debtors are recognised at the transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts.

### *Cash at bank and in hand*

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

### *Creditors*

Creditors are normally recognised at their transaction price after allowing for any trade discounts due.

### *Leases*

Rentals payable under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

## 4 Legal status of the charity

The company is limited by guarantee and does not have a share capital. The liability of the members in the event of the company being liquidated is limited to an amount not exceeding £10 per member.

## 5 Income from donations and legacies

|                                                              | 2020<br>£     | 2019<br>£     |
|--------------------------------------------------------------|---------------|---------------|
| <i>Unrestricted income</i>                                   |               |               |
| Gifts and donations                                          | 170           | 243           |
| Cash 4 Kids                                                  | -             | 1,000         |
| <i>Total unrestricted income from donations and legacies</i> | 170           | 1,243         |
| <i>Restricted income</i>                                     |               |               |
| BBC Children in Need                                         | 30,797        | 28,637        |
| Big Lottery Fund                                             | 25,399        | 25,045        |
| Play Sustainability Fund                                     | -             | 4,500         |
| <i>Total restricted income from donations and legacies</i>   | 56,196        | 58,182        |
| <b>Total income from donations and legacies</b>              | <b>56,366</b> | <b>59,425</b> |

## The Play and Leisure Opportunity Library

### 6 Income from charitable activities

|                                                           | <b>2020</b>   | <b>2019</b>   |
|-----------------------------------------------------------|---------------|---------------|
|                                                           | <b>£</b>      | <b>£</b>      |
| <i>Restricted income</i>                                  |               |               |
| Playfund                                                  | 13,333        | 19,663        |
| <i>Total restricted income from charitable activities</i> | 13,333        | 19,663        |
| <b>Total income from charitable activities</b>            | <b>13,333</b> | <b>19,663</b> |

### 7 Income from other sources

|                                        | <b>2020</b>  | <b>2019</b>  |
|----------------------------------------|--------------|--------------|
|                                        | <b>£</b>     | <b>£</b>     |
| <i>Unrestricted income</i>             |              |              |
| Membership                             | 1,269        | 1,575        |
| <b>Total income from other sources</b> | <b>1,269</b> | <b>1,575</b> |

### 8 Analysis of total resources expended

|                                               | <i>Note</i> | <i>Charitable<br/>activities</i> | <i>Total<br/>2020</i> | <i>Total<br/>2019</i> |
|-----------------------------------------------|-------------|----------------------------------|-----------------------|-----------------------|
|                                               |             | <b>£</b>                         | <b>£</b>              | <b>£</b>              |
| <b>Cost directly allocated to activities:</b> |             |                                  |                       |                       |
| Staff costs                                   | 11          | 56,641                           | 56,641                | 55,420                |
| Toys & equipment - General special needs      |             | 3,616                            | 3,616                 | 5,545                 |
| Travel & subsistence                          |             | 834                              | 834                   | 1,515                 |
| Rent/facilities hire                          |             | 6,920                            | 6,920                 | 7,670                 |
| Insurance                                     |             | 864                              | 864                   | 862                   |
| Telephone                                     |             | 692                              | 692                   | 292                   |
| Printing and stationery                       |             | 303                              | 303                   | 248                   |
| Postage                                       |             | 39                               | 39                    | 97                    |
| Staff & volunteer training                    |             | 296                              | 296                   | 2,016                 |
| Computer running costs                        |             | 1,990                            | 1,990                 | 324                   |
| Professional fees                             |             | 996                              | 996                   | 996                   |
| Miscellaneous                                 |             | 720                              | 720                   | 919                   |
| Companies House                               |             | 73                               | 73                    | 73                    |
| Volunteer travel and expenses                 |             | 183                              | 183                   | 611                   |
| Governance costs (see note 11)                |             | 900                              | 900                   | 900                   |
| Stay and play                                 |             | 1,774                            | 1,774                 | 1,044                 |
| Refreshments                                  |             | 1                                | 1                     | 39                    |
| Depreciation                                  |             | 3,429                            | 3,429                 | 3,429                 |
| <b>Total expenses</b>                         |             | <b>80,271</b>                    | <b>80,271</b>         | <b>82,000</b>         |

Expenditure on charitable activities was £80,271 (2019 - £82,000) of which was £495 was unrestricted (2019 - £1,068) and £79,776 was restricted (2019 - £80,392).

## The Play and Leisure Opportunity Library

### 9 Governance costs

|                            | 2020       | 2019       |
|----------------------------|------------|------------|
| Independent examiner's fee | 900        | 900        |
|                            | <u>900</u> | <u>900</u> |

### 10 Taxation

The charitable company's activities are potentially exempt from taxation under Part 11 of the Corporation Tax Act 2010. No tax charge has arisen in the year.

### 11 Analysis of staff costs and trustee remuneration and expenses

|                         | 2020<br>£     | 2019<br>£     |
|-------------------------|---------------|---------------|
| <b>Total wage costs</b> |               |               |
| Wages and salaries      | 56,038        | 54,876        |
| Social security costs   | -             | -             |
| Pension                 | 603           | 544           |
|                         | <u>56,641</u> | <u>55,420</u> |

No employees had emoluments in excess of £60,000 (2019 - £ Nil) Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid nor received any other benefits from employment with the charity in the year (2019 - £Nil) neither were they reimbursed expenses during the year (2019 - £Nil). No trustees received payment for professional or other services supplied to the charity (2019 - £Nil).

### 12 Staff numbers

The average number of employees (including casual and part time staff) during the year was:-

|                 | 2020      | 2019      |
|-----------------|-----------|-----------|
| Project workers | 11        | 10        |
|                 | <u>11</u> | <u>10</u> |

There were no employees remunerated at a rate exceeding £60,000 per annum and there were no employees accruing benefits under money purchase or defined benefit pension schemes.

## The Play and Leisure Opportunity Library

### 13 Tangible fixed assets

|                       | <i>Equipment<br/>£</i> | <i>Total<br/>£</i> |
|-----------------------|------------------------|--------------------|
| <b>Cost</b>           |                        |                    |
| At 1 December 2019    | 17,145                 | 17,145             |
| At 30 November 2020   | 17,145                 | 17,145             |
| <b>Depreciation</b>   |                        |                    |
| At 1 December 2019    | 12,027                 | 12,027             |
| Charge for year       | 3,429                  | 3,429              |
| At 30 November 2020   | 15,456                 | 15,456             |
| <b>Net book value</b> |                        |                    |
| At 30 November 2020   | 1,689                  | 1,689              |
| At 30 November 2019   | 5,118                  | 5,118              |

### 14 Debtors

|                   | <i>2020<br/>£</i> | <i>2019<br/>£</i> |
|-------------------|-------------------|-------------------|
| Other debtors     | -                 | 40                |
| Grants receivable | 3,737             | -                 |
|                   | <u>3,737</u>      | <u>40</u>         |

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

|                                    | <i>2020<br/>£</i> | <i>2019<br/>£</i> |
|------------------------------------|-------------------|-------------------|
| Taxation and social security costs | 478               | 461               |
| Other creditors and accruals       | 7,474             | 8,570             |
|                                    | <u>7,952</u>      | <u>9,031</u>      |

## The Play and Leisure Opportunity Library

### 16 Analysis of charitable funds

#### Analysis of movement in funds

|                                | <i>Brought<br/>Forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried<br/>Forward</i><br>£ |
|--------------------------------|---------------------------------|--------------------|-------------------------|-----------------------|---------------------------------|
| <b>Restricted funds</b>        |                                 |                    |                         |                       |                                 |
| Play Fund                      | 6,303                           | 13,333             | (18,861)                | -                     | 775                             |
| Children In Need               | (378)                           | 30,797             | (30,961)                | 542                   | -                               |
| Big Lottery Fund               | 6,661                           | 25,399             | (25,850)                | -                     | 6,210                           |
| Cash for Kids                  | -                               | -                  | (675)                   | 675                   | -                               |
|                                | 12,586                          | 69,529             | (76,347)                | 1,217                 | 6,985                           |
| <b>Capital restricted fund</b> |                                 |                    |                         |                       |                                 |
| D M Thomas Foundation          | 1,740                           | -                  | (1,740)                 | -                     | -                               |
| SwansAid                       | 3,378                           | -                  | (1,689)                 | -                     | 1,689                           |
|                                | 5,118                           | -                  | (3,429)                 | -                     | 1,689                           |
| <b>Total restricted funds</b>  | 17,704                          | 69,529             | (79,776)                | 1,217                 | 8,674                           |
| <b>Unrestricted fund</b>       | 12,745                          | 1,439              | (495)                   | (1,217)               | 12,472                          |
| <b>Total Funds</b>             | 30,449                          | 70,968             | (80,271)                | -                     | 21,146                          |

#### Analysis of movement in funds - prior year

|                                | <i>Brought<br/>Forward</i><br>£ | <i>Income</i><br>£ | <i>Expenditure</i><br>£ | <i>Transfers</i><br>£ | <i>Carried<br/>Forward</i><br>£ |
|--------------------------------|---------------------------------|--------------------|-------------------------|-----------------------|---------------------------------|
| <b>Restricted funds</b>        |                                 |                    |                         |                       |                                 |
| Play Fund                      | 6,599                           | 19,663             | (19,959)                | -                     | 6,303                           |
| Children In Need               | 1,040                           | 28,637             | (30,055)                | -                     | (378)                           |
| Play Sustainability Fund       | -                               | 4,500              | (4,500)                 | -                     | -                               |
| Big Lottery Fund               | 4,605                           | 25,045             | (22,989)                | -                     | 6,661                           |
|                                | 12,244                          | 77,845             | (77,503)                | -                     | 12,586                          |
| <b>Capital restricted fund</b> |                                 |                    |                         |                       |                                 |
| D M Thomas Foundation          | 3,480                           | -                  | (1,740)                 | -                     | 1,740                           |
| SwansAid                       | 5,067                           | -                  | (1,689)                 | -                     | 3,378                           |
|                                | 8,547                           | -                  | (3,429)                 | -                     | 5,118                           |
| <b>Total restricted funds</b>  | 20,791                          | 77,845             | (80,932)                | -                     | 17,704                          |
| <b>Unrestricted fund</b>       | 10,995                          | 2,818              | (1,068)                 | -                     | 12,745                          |
| <b>Total Funds</b>             | 31,786                          | 80,663             | (82,000)                | -                     | 30,449                          |

## The Play and Leisure Opportunity Library

### 17 Analysis of net assets between funds

|                                                      | <i>Unrestricted<br/>Funds</i><br>£ | <i>Restricted<br/>Funds</i><br>£ | <i>Total</i><br>£ |
|------------------------------------------------------|------------------------------------|----------------------------------|-------------------|
| Fund balance at 30 November 2020 are represented by: |                                    |                                  |                   |
| Tangible fixed assets                                | -                                  | 1,689                            | 1,689             |
| Current assets                                       | 12,712                             | 14,697                           | 27,409            |
| Current liabilities                                  | (240)                              | (7,712)                          | (7,952)           |
| Total Funds                                          | 12,472                             | 8,674                            | 21,146            |

### Analysis of net assets between funds - prior year

|                                                      | <i>Unrestricted<br/>Funds</i><br>£ | <i>Restricted<br/>Funds</i><br>£ | <i>Total</i><br>£ |
|------------------------------------------------------|------------------------------------|----------------------------------|-------------------|
| Fund balance at 30 November 2019 are represented by: |                                    |                                  |                   |
| Tangible fixed assets                                | -                                  | 5,118                            | 5,118             |
| Current assets                                       | 12,995                             | 21,367                           | 34,362            |
| Current liabilities                                  | (250)                              | (8,781)                          | (9,031)           |
| Total Funds                                          | 12,745                             | 17,704                           | 30,449            |

### 18 Related party transactions

There were no related party transactions.

### 19 Control of the Charitable Company

The charitable company is under the control of the Trustees.