

**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 Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<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> <b>£</b>	<b>2020</b> <b>£</b>	<b>2019</b> <b>£</b>	<b>2019</b> <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> 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

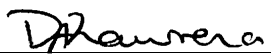
For the year ending 30 November 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

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
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## 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>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<b><i>Unrestricted income</i></b>		
Gifts and donations	170	243
Cash 4 Kids	-	1,000
<b><i>Total unrestricted income from donations and legacies</i></b>	<b>170</b>	<b>1,243</b>
<b><i>Restricted income</i></b>		
BBC Children in Need	30,797	28,637
Big Lottery Fund	25,399	25,045
Play Sustainability Fund	-	4,500
<b><i>Total restricted income from donations and legacies</i></b>	<b>56,196</b>	<b>58,182</b>
<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
<b>Total restricted income from charitable activities</b>	<b>13,333</b>	<b>19,663</b>
<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 activities</i>	<i>Total 2020</i>	<i>Total 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**

	<b>2020</b>	<b>2019</b>
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**

	<b>2020</b>	<b>2019</b>
<b>Total wage costs</b>	<b>£</b>	<b>£</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:-

	<b>2020</b>	<b>2019</b>
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 £</i>	<i>Total £</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 £</i>	<i>2019 £</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 £</i>	<i>2019 £</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 Forward</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried Forward</i> £
<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 Forward</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried Forward</i> £
<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 Funds</i> £	<i>Restricted Funds</i> £	<i>Total</i> £
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 Funds</i> £	<i>Restricted Funds</i> £	<i>Total</i> £
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.