

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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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).

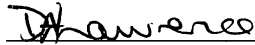
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Income							
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
Total		8,864	124,307	133,171	4,317	118,934	123,251
Expenditure							
Charitable activities		157	127,402	127,559	399	105,507	105,906
Total	8	157	127,402	127,559	399	105,507	105,906
Net income/(expenditure)		8,707	(3,095)	5,612	3,918	13,427	17,345
Transfers between funds		9,104	(9,104)	-	4,964	(4,964)	-
Net movement in funds		17,811	(12,199)	5,612	8,882	8,463	17,345
Reconciliation of funds							
Total funds brought forward		23,724	35,347	59,071	14,842	26,884	41,726
Total funds carried forward	16	41,535	23,148	64,683	23,724	35,347	59,071

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

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

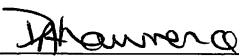
For the year ending 30 November 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 ("the Act") relating to small companies.

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
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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

	2023 £	2022 £
<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
Total income from donations and legacies	124,872	118,292

6 Income from charitable activities

	2023 £	2022 £
<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	-
Total income from charitable activities	6,000	2,667

The Play and Leisure Opportunity Library

7 Income from other sources

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

8 Analysis of total resources expended

Cost directly allocated to activities:	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
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
Total expenses	157	127,402	127,559	399	105,507	105,906

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 £	2022 £
Total wage costs		
Wages and salaries	86,314	73,159
Social security costs	-	-
Pension	1,140	846
	87,454	74,005

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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 £	Total £
Cost		
At 1 December 2022	17,145	17,145
At 30 November 2023	17,145	17,145
Depreciation		
At 1 December 2022	17,145	17,145
Charge for year		
At 30 November 2023	17,145	17,145
Net book value		
At 30 November 2023	-	-
At 30 November 2022	-	-

14 Debtors

	2023 £	2022 £
Grants receivable	3,709	9,232
	3,709	9,232

15 Creditors: amounts falling due within one year

	2023 £	2022 £
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 Forward</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried Forward</i> £
Restricted funds					
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
Total restricted funds	35,347	124,307	(127,402)	(9,104)	23,148
Unrestricted fund	23,724	8,864	(157)	9 104	41,535
Total Funds	59,071	133,171	(127,559)	-	64,683

Analysis of movement in funds - prior year

	<i>Brought Forward</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers</i> £	<i>Carried Forward</i> £
Restricted funds					
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
Total restricted funds	26,884	118,934	(105,507)	(4,964)	35,347
Unrestricted fund	14,842	4,317	(399)	4,964	23,724
Total Funds	41,726	123,251	(105,906)	-	59,071

The Play and Leisure Opportunity Library

17 Analysis of net assets between funds

Fund balance at 30 November 2023 are represented by:

	<i>Unrestricted Funds £</i>	<i>Restricted Funds £</i>	<i>Total £</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 Funds £</i>	<i>Restricted Funds £</i>	<i>Total £</i>
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

18 Leasing Commitments

The future minimum operating lease commitments are as follows:

Property	2023 £	2022 £
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.