



**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

**CHARITY NUMBER – 1164341
CIO NUMBER – CE005592**



THE PLAYHOUSE FOUNDATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr G Stanley Mr J Sykes Mr N Cotton Mrs Z Rogers Mr R Sanders
Chief executive officer	Mrs V Stanley
Charity number	1164341
CIO number	CE005592
Principal address	Fruit Tree Otterbourne Road Winchester SO21 2RT
Independent examiner	Fiander Tovell Limited Stag Gates House 63/64 The Avenue Southampton Hampshire SO17 1XS
Bankers	Lloyds Bank plc 49 High Street Winchester SO23 9BU

THE PLAYHOUSE FOUNDATION

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THE PLAYHOUSE FOUNDATION

CHAIRMAN'S STATEMENT FOR THE YEAR ENDED 31 AUGUST 2024

In 2025, as The Playhouse Foundation reaches its milestone tenth birthday, there has never been a more profound moment to provide desperately needed hope and direction for young children with autism.

Over the course of the year, the number of school pupils in England with identified Special Educational Needs has risen to 1.7 million and special schools are in a funding crisis. The National Audit office report warned that the system was broken, and that two-fifths of councils could be at risk of declaring bankruptcy by March 2026 because of overspending on high-needs budgets.

This is the optimal time for the third sector to support local authorities with pre-emptive early intervention therapy. As the knowledge and reach of The Playhouse Foundation has grown, it has, in collaboration with other local organisations, broadened and expanded on the range of professional services it offers. These services have been specifically developed to meet the demands of a greater number of children, their families and other professional bodies within our community.

The Foundation's partnerships with universities strengthened during 2024, with initiatives including hosting paid internships for students looking to gain experience in our field of work. These internships have the important ancillary benefit of developing the employability of the students as well as help the foundation's beneficiaries. All the interns are mentored with the expertise and supervision of our outstanding certified UK Behaviour Analysts.

The Playhouse Foundation continues to use well-established models of delivery, and as a result of positive and effective collaboration between all those involved in our programmes, the outcomes for each child have been exceptional.

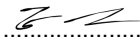
The families we support are often the most vulnerable within their community. For all our families, the wider impact of our programmes ensures that respite and care extends to the whole family and out into the local community.

Parents of one of our beneficiaries reported that 'life at home has improved vastly since our child started having daily ABA sessions' and that 'sessions have had a fundamental impact on our whole family.' Furthermore, another family have commented that our 'unwavering support, compassion and dedication to children with autism' have helped their child to thrive and that 'from the small victories to the significant milestones', our guidance has been a cornerstone of their journey.

I would like to express my thanks and gratitude to our extraordinary teams of consultants and tutors, who continue to deliver the gold standard of ABA. A Special Educational Needs Coordinator at one of our local schools describes the intervention as 'an invaluable support to the school for which we are very grateful.' Our consultants go above and beyond with the level of support they provide to join up the dots of a child's early development and securing the provision required to meet their needs.

I would also like to extend my thanks to the collaboration of other professionals, schools and universities, who have been instrumental in making our programmes a success. It is only through effective communication and complete transparency between all those involved in the child's programme that we can seek to make the transformative difference to a young child's life.

As always, I want to offer huge thanks to the Trustee team, who each give up their own time and bring their individual skill sets to improving the lives of the families we support. Finally, my ongoing thanks to the generosity of our faithful donors, The O'Sullivan Charitable Trust, The Brian Murtagh Charitable Trust, St James's Charitable Trust and The Winchester Rotary Group, whose contributions have enabled us to provide brighter futures for all our beneficiaries. Thank you for your continued trust and commitment.


.....

Mr G Stanley
Chairman

4/3/2025 | 05:55 PST
Date:

THE PLAYHOUSE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ended 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 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 published in October 2019.

Given that our work evolves around the UK school academic year, our accounts reflect all activities over the last academic year.

Objectives and activities

The charity's principal objective is:

To provide specialised education provision and social inclusion for young children with autism to improve functional daily living, communication and interactive play skills; enabling them to achieve their fullest potential.

Our approach is intense and proactive.

We believe that early intervention is pivotal to outcome. We work with children from disadvantaged backgrounds and communities where parents and educational settings are struggling to meet their needs and provide financial assistance and support to the most vulnerable of families to provide a brighter and inclusive future for children with autism.

We harness collective support, in collaboration with the local authority, educational providers, voluntary organisations and community organisations to work together to identify 'hard to reach' children.

We improve access to Applied Behavioural Analysis (ABA) educational based provision for children and families through support for higher education students, and trainee teachers and therapists. We support children in both the home and school environments to maintain consistency as part of our Team Around the Child approach.

Regular consultation and tutor visits in both the home and school setting include essential assessments and reports to determine provision as part of the school Annual Review. It is the intensity, consistency and collaboration within our programmes that guarantee 100% successful outcomes for the children involved.

Our programmes have an onward impact in supporting their families, teachers, support workers and external professionals. In total, we have worked across twenty-five schools in Hampshire. As a result of the training process, school staff have been able to develop an understanding of how autism affects individuals and adopt a whole school approach across multiple children within their setting.

Our programmes are completely driven by the child and their needs. Our aim is to support at a very early stage, which means that the children we support have the best chance of reaching their true potential and less change of suffering social isolation, mental illness, and anxiety. We believe that if children are able to communicate and understand the world, then they are less likely to be labelled as disruptive, less likely to become disruptive, less likely to become frustrated and more likely to grow up to lead independent and purposeful lives. In essence, the effects are far-reaching in terms of significantly improving the health and well-being of their family, school, and local community.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

THE PLAYHOUSE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance - Our charitable activities

Our Beneficiaries

At the time of this report, we are working with six families across different communities within Hampshire and families are in receipt of a co-funded agreement between The Playhouse Foundation and our Local Authority.

Advocacy within the community

In addition to our bursaries, we offer a range of professional services that have been developed to meet the needs of individuals, families and professional bodies:

We provide a robust signposting scheme to support local families in search of help and resources to improve access and acceptance within the local community. Families may be in need of respite services such as parent support groups, information in response to a recent autism diagnosis, information about other early interventions, webinars, referrals to professionals or to start their own ABA Programmes. To date, we have supported over five-hundred families as part of our outreach service, many of whom we support for up to eighteen months and beyond. Our families report that they are able to engage with their child in a more meaningful and positive way, using effective coping strategies to manage behavioural difficulties. All our services are designed to improve the mental and physical wellbeing, self-belief and support families with a growth pathway to a brighter future.

We continue to build upon collaborations with other local organisations to ensure that even more families have access to our services.

Partnership with our Local Authority

The development of a progressive pathway between the Foundation and the Local Authority has significantly enabled us to be visible to the SEND team, ensure that our support will be well received by our beneficiaries and above all, emphasizes the effectiveness of our model.

Our advocacy work enables us to work closely with our Local Authority to identify the 'hard to reach' children and the families who are unable to seek out services for themselves. The support we provide offers parents a resource network in which they can access for their child.

We continue to extend our reach alongside other local authorities within the UK, who have expressed an interest in replicating our model.

School Training

We work with our teams of clinicians to deliver training to local primary schools, to incorporate positive behaviour support strategies to enable school staff to educate and consolidate their understanding of young children with autism and associated behaviours within the classroom. In addition to theory training, we provide bespoke practical workshop sessions to further enhance training and which cover tutor-specific topics related to conducting session work and implementing interventions effectively to create an optimal learning environment.

Collaboration with Universities

We engage with local universities to host student internships, volunteer placements and student mentoring to further the careers of Psychology students, who become tutors for our beneficiaries. We also acquire volunteers to drive awareness of our impact across all digital platforms, develop compelling stories, promote fund raising and maximise our reach within and surrounding our community.

We are in partnership with Winchester, Reading and Southampton Universities and have a variety of innovation projects with ambitious students, aimed to demonstrate the profound impact that our organisation has created to children with autism and disadvantaged families.

THE PLAYHOUSE FOUNDATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

Ongoing charitable activities

Over the next twelve-month period, we will continue to:

- Incorporate means in which to strengthen and grow our collective impact with the local authority and schools to ensure that the value of early intervention through ABA reaches as many children as possible within mainstream primary schools where the school can no longer meet their needs.
- Expand and grow beyond Hampshire, using a tried and tested effective protocol.
- Extend and develop advocacy provision for families to reduce the burden on them, the local authority and the family courts while achieving the right educational support for children.
- Create an impact measurement strategy, building on the work accomplished to date as a key part of sustainability planning and to ensure that families, schools, and the local authority remain invested in our programmes.
- Build upon our database of suitably trained staff to speed up the decision-making process that it takes to create efficient programmes and become better equipped for a role in supporting a child with autism in school at no extra costs to the local authority or the school. The reassurance and legitimacy that the local authority endorses, has the potential to make this process much easier.
- Expand our clinical network of Supervisors to meet the demand and expanse of our services and to operate close supervision of all consultants, providing guidance and up to date training including new approaches for the career development and fulfilment.

Financial review

The income for the year totalled £105,509 (2023 - £114,067), including donations and gifts of £101,256 (2023 - £102,517) and grants of £2,300 (2023 - £10,420).

Total expenditure for the year was £94,563 (2023 - £88,945).

An overall surplus of £10,946 (2023 - £25,122) was generated during the year.

Early intervention with ABA is expensive - costing up to £45,000 per year per family. However, the savings from keeping children in mainstream schools with provision that does not disrupt the education of others, compared with resorting to specialist provision amounts to very much the same.

The intangible benefit of ABA training for teachers and support staff to allow reduced disruption in the classroom is difficult to quantify, but the number of teachers working with the Foundation rises year on year. Over the course of the year, there has been further modification of expenditure and reduction of costs and revised and formalised Agreements for those beneficiaries with whom match funding has been achieved. By supporting the training and qualification of ABA consultants and providing internships to Psychology students, the Foundation is investing in the future of education for children with autism and reducing the annual cost to under £30,000 per year for ABA home programmes with a further reduction to under £6,000 for provision within the school.

Reserves policy

Our aim is to maintain a level of reserves of not less than 6 months' running costs. For the year ended 31 March 2024, the trustees considered it prudent to maintain cash reserves of a minimum of £68,000 and these funds were held in a CCLA/COIF deposit fund. The reserves policy is reviewed annually.

Our total free reserves stood at £110,205 at 31 August 2024 (2023: £95,534). The charity's reserve policy is to create long term financial sustainability by maximising our income to further its objectives by sound financial management and forward financial planning. The treasurer (Trustee) and Bookkeeper look to maintain enough money in the bank account to continue to fund all forthcoming planned commitments, designations, and expenses for the services as part of the families' ABA programmes (currently for one year), as well as the running costs of the Charity. At no point in the year is the bank account to be overdrawn.

THE PLAYHOUSE FOUNDATION

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

Structure, governance and management

The charity was registered a charitable incorporated organisation on 10 November 2015 and is governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

- Mr G Stanley
- Mr J Sykes
- Mr N Cotton
- Mrs Z Rogers
- Mr R Sanders

Recruitment and appointment of new trustees is conducted with an interview process with ultimate decision of appointment by existing trustees.

Trustees will be given a copy of the Trustee Code of Conduct which details rules and any training required.

The trustees' report was approved by the Board of Trustees.


.....
Mrs Z Rogers
Trustee

24/3/2025 | 07:24 GMT
Date:

THE PLAYHOUSE FOUNDATION

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE PLAYHOUSE FOUNDATION

I report to the trustees on my examination of the financial statements of The Playhouse Foundation (the charity) for the year ended 31 August 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached.

Adam Buse

Adam Buse, ACA

Fiander Tovell Limited
Stag Gates House
63/64 The Avenue
Southampton
Hampshire
SO17 1XS

24/3/2025 | 09:12 GMT
Dated:

THE PLAYHOUSE FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Income from:					
Donations and legacies	3	100,006	3,550	103,556	112,937
Investments	4	1,953	-	1,953	1,130
Total income		101,959	3,550	105,509	114,067
Expenditure on:					
Charitable activities	5	87,288	7,275	94,563	88,945
Total expenditure		87,288	7,275	94,563	88,945
Net income/(expenditure) and movement in funds		14,671	(3,725)	10,946	25,122
Reconciliation of funds:					
Fund balances at 1 September 2023		95,534	9,042	104,576	79,454
Fund balances at 31 August 2024		110,205	5,317	115,522	104,576

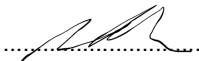
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE PLAYHOUSE FOUNDATION

BALANCE SHEET
AS AT 31 AUGUST 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		335		514
Current assets					
Debtors	11	24,400		816	
Cash at bank and in hand		120,434		134,602	
		144,834		135,418	
Creditors: amounts falling due within one year	12	(29,647)		(31,356)	
Net current assets			115,187		104,062
Total assets less current liabilities			115,522		104,576
The funds of the charity					
Restricted income funds	13		5,317		9,042
Unrestricted funds			110,205		95,534
			115,522		104,576

The financial statements were approved by the trustees on 17/3/2025 | 08:53 GMT


Mr N Cotton
Trustee

THE PLAYHOUSE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

The Playhouse Foundation is a charitable incorporated organisation (CIO) registered with the Charity Commission in England & Wales. The principal address is Fruit Tree, Otterbourne Road, Winchester, SO21 2RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, the Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102), Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, UK Generally Accepted Accounting Practice and applicable charity law. The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Transfers are made between funds when adequate justification and supporting evidence is provided.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

THE PLAYHOUSE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (Continued)

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Support costs are allocated to activities in proportion to the staff time spent on each activity. Where support costs are allocated to restricted funds, these are allocated in accordance with the terms of the funding agreements.

Irrecoverable VAT is charged as a cost against the category of expenditure to which it relates.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% on reducing balance
Computers	Straight line over 3 years

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

THE PLAYHOUSE FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies (Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Total
	2024	2024	2024	2023
	£	£	£	£
Donations and gifts	100,006	1,250	101,256	102,517
Grants	-	2,300	2,300	10,420
	100,006	3,550	103,556	112,937
For the year ended 31 August 2023	105,017	7,920		112,937

THE PLAYHOUSE FOUNDATION

NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

3 Income from donations and legacies (Continued)

	2024	2023
	£	£
Donations and gifts		
The O'Sullivan Family Charitable Trust	94,125	86,281
Other trust funds	2,671	12,736
Personal donations	1,800	2,293
Other	2,660	1,207
	<u>101,256</u>	<u>102,517</u>
Grants		
St James Place	-	2,500
Brian Murtagh Trust	-	7,920
University of Southampton	2,300	-
	<u>2,300</u>	<u>10,420</u>

4 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Interest receivable	<u>1,953</u>	<u>1,130</u>

THE PLAYHOUSE FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

5 Expenditure on charitable activities

	2024 £	2023 £
Direct costs		
Staff costs	978	-
Consultancy	17,972	24,344
Tutor fees	30,447	20,788
Fundraiser fees	50	733
Advocacy and family support	23,040	22,044
Sundries	1,332	326
	<u>73,819</u>	<u>68,235</u>
Share of support and governance costs (see note 6)		
Support	17,984	18,010
Governance	2,760	2,700
	<u>94,563</u>	<u>88,945</u>
Analysis by fund		
Unrestricted funds	87,288	85,577
Restricted funds	7,275	3,368
	<u>94,563</u>	<u>88,945</u>

6 Support costs allocated to activities

	2024 £	2023 £
Depreciation and loss on disposal of assets	179	1,156
Administrative and office expenses	16,491	16,045
Travel and subsistence	-	31
Insurance	1,207	668
Bank charges	107	110
Governance costs	2,760	2,700
	<u>20,744</u>	<u>20,710</u>
Analysed between:		
Charitable activities	<u>20,744</u>	<u>20,710</u>
Governance costs comprise:	2024 £	2023 £
Independent examination	2,760	2,700
	<u>2,760</u>	<u>2,700</u>

THE PLAYHOUSE FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

7 Trustees

No expense payments were made to trustees during the current or prior year.

During the year, Mrs V Stanley, the Chief Executive Officer and wife of the chair of trustees, invoiced the charity for management and consultancy services. Fees of £28,404 (2023 - £25,380) were payable by the charity, of which £2,304 was outstanding at the year end (2023 - £2,556). All transactions were conducted in accordance with the charity's constitution and on an arm's length basis.

None of the trustees received any remuneration or benefits from the charity during the current or prior year.

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	1	-
Employment costs	2024 £	2023 £
Wages and salaries	978	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

THE PLAYHOUSE FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

10 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 September 2023	2,201	5,134	7,335
At 31 August 2024	2,201	5,134	7,335
Depreciation and impairment			
At 1 September 2023	1,755	5,066	6,821
Depreciation charged in the year	111	68	179
At 31 August 2024	1,866	5,134	7,000
Carrying amount			
At 31 August 2024	335	-	335
At 31 August 2023	446	68	514

11 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	23,712	80
Other debtors	-	125
Prepayments and accrued income	688	611
	24,400	816

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Deferred income	23,531	23,531
Trade creditors	2,327	4,713
Accruals	3,789	3,112
	29,647	31,356

All brought forward deferred income was released to incoming resources during the year.

THE PLAYHOUSE FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2024

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
Brighter Life	3,755	-	(1,010)	2,745
The Brian Murtagh Trust	5,287	-	(5,287)	-
University of Southampton	-	2,300	(978)	1,322
Winchester Rotary	-	1,250	-	1,250
	<u>9,042</u>	<u>3,550</u>	<u>(7,275)</u>	<u>5,317</u>

	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
Brighter Life	4,490	-	(735)	3,755
The Brian Murtagh Trust	-	7,920	(2,633)	5,287
	<u>4,490</u>	<u>7,920</u>	<u>3,368</u>	<u>9,042</u>

Brighter life - Funding for the provision of resources such as equipment, toys and activities for children with autism and their families.

The Brian Murtagh Trust - Funding received to provide ABA school consultation and training services for a child with autism across three terms within his primary school.

University of Southampton - Funding for the employment of a student from the University of Southampton on an internship, to assist the charity in its provision of ABA programmes within the Hampshire area.

Winchester Rotary - Funding received for to support The Playhouse Foundation's webinar series.

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 August 2024:			
Tangible assets	335	-	335
Current assets/(liabilities)	109,870	5,317	115,187
	<u>110,205</u>	<u>5,317</u>	<u>115,522</u>

THE PLAYHOUSE FOUNDATION

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 AUGUST 2024

14 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	514	-	514
Current assets/(liabilities)	95,020	9,042	104,062
	<u>95,534</u>	<u>9,042</u>	<u>104,576</u>

15 Related party transactions

Transactions with persons associated with the trustees are disclosed in note 7 to the financial statements. There were no other disclosable transactions with related parties (2023 - none).