

# GWEALAN TOPS ADVENTURE PLAYGROUND

England & Wales · Charity number 1177542

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-03-14

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

## Contact

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**Address** Gwealan Tops Adventure Playground  
Gweal An Top  
School Lane  
Redruth  
Cornwall  
TR15 2ER

**Phone** 01209697717

**Email** [manager@gwealantops.org](mailto:manager@gwealantops.org)

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

## Activities

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**Objects:** TO PROMOTE THE EDUCATIONAL, PHYSICAL AND EMOTIONAL DEVELOPMENT, IN PARTICULAR BUT NOT EXCLUSIVELY OF CHILDREN AND YOUNG PEOPLE THROUGH THE PROVISION OF FREE, INCLUSIVE ADVENTURE PLAY OPPORTUNITIES AND COMMUNITY FACILITIES.

**Activities:** WE WORK TO PROMOTE THE BENEFITS OF PLAY FOR SOCIAL, EDUCATIONAL, PHYSICAL AND EMOTIONAL WELLBEING.WE COORDINATE AND DELIVER PLAY ACTIVITIES.WE RUN THE ADVENTURE PLAYGROUND FOR CORNWALL.WE COORDINATE AND FACILITATE PLAY TRAINING AND ACT AS ADVOCATES FOR PLAY.

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- Cornwall

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£309,391	£220,159	-	-
2024-03-31	£222,239	£208,914	-	-
2023-03-31	£195,889	£156,615	-	-
2022-03-31	£150,739	£169,776	-	-
2021-03-31	£153,390	£142,462	-	-

## Trustees

Name	Role	Appointed
<b>Elizabethe Williams</b>	Chair	2018-03-14
CATRIONA JEANNE VENNER DE CORTEZ		2018-03-14
Elizabeth Anne Barrett		2021-07-20
JOANNA ELIZABETH NORTH HOWARD		2018-03-14
Karl Gaunt		2021-07-20
Margaret Emma Tremayne		2021-07-20

**GWEALAN TOPS ADVENTURE PLAYGROUND**

England & Wales - Charity number 1177542

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# Accounts

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**GWEALAN TOPS ADVENTURE PLAYGROUND**

**A Charitable Incorporated Organisation**

**Charity No. 1177542**

**Company No. CE013529**

**Trustees' Report and Unaudited Accounts**

**31st March 2025**

Pryor Begent Fry & Co  
97 Meneage Street  
Helston  
Cornwall  
TR13 8RE

## **Independent Examiner's Report to the Trustees of Gwealan Tops Adventure Playground**

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2025, which are set out on the attached pages.

### **Respective Responsibilities of Trustees and Examiner**

As the Charity's Trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of The Charities Act 1993 (The Charities Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of The Charities Act, whether particular matters have come to my attention.

### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - To keep accounting records in accordance with section 41 of The Charities Act); and
  - to prepare accounts which agree with the accounting records and comply with the account requirements of The Charities Act.have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**A.J. Fry FCA**  
**CHARTERED ACCOUNTANT**

97 Meneage Street  
Helston  
Cornwall  
TR13 8RE

# **GWEALAN TOPS ADVENTURE PLAYGROUND**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE013529**

**Charity No. 1177542**

### **Registered Office**

Gwealan Tops AP  
School Lane  
Redruth  
Cornwall TR15 2ER

### **Trustees**

The following Trustees served during the year:

Elizabethe Williams  
Catriona Venner De Cortez  
Joanna Howard  
Karl Gaunt  
Elizabeth Barrett  
Margaret Tremayne

### **Key Management Personnel**

Play Project Administrator - Kerry Raymond  
Playground Manager - Bridget Handscomb  
Playground Manager - John Fitzpatrick

### **Accountants**

Pryor Begent Fry & Co  
97 Meneage Street  
Helston  
Cornwall  
TR13 8RE

### **Bankers**

Co-Operative Bank  
7/8 St Nicholas Street  
Truro  
Cornwall  
TR1 2RL

**GWEALAN TOPS ADVENTURE PLAYGROUND**

**Statement of Financial activities  
For the year ended 31st March 2025**

	Notes	Unrestricted Fund 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	2024 £
<b>Income and Endowments from:</b>					
Donations and Legacies	4	5,522	-	5,522	2,624
Charitable Activities	5	34,723	269,146	303,869	218,806
Investments	6	0	-	0	809
<b>Total Income</b>		<u>40,245</u>	<u>269,146</u>	<u>309,391</u>	<u>222,239</u>
<b>Expenditure On:</b>					
Charitable activities	7	<u>55,202</u>	<u>164,957</u>	<u>220,159</u>	<u>208,914</u>
<b>Total expenditure</b>		<u>55,202</u>	<u>164,957</u>	<u>220,159</u>	<u>208,914</u>
<b>Net Income</b>	8	-14,957	104,189	89,232	13,325
<b>Transfers between Funds</b>		94,893	-94,893	-	-
<b>Net income before other gains/(losses)</b>		79,936	9,296	89,232	13,325
<b>Reconciliation of Funds</b>					
<b>Total funds brought forward</b>		<u>127,799</u>	<u>9,210</u>	<u>137,009</u>	<u>123,684</u>
<b>Total Funds carried forward</b>		<u>207,735</u>	<u>18,506</u>	<u>226,241</u>	<u>137,009</u>

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

**GWEALAN TOPS ADVENTURE PLAYGROUND**

**Balance Sheet as at 31st March 2025**

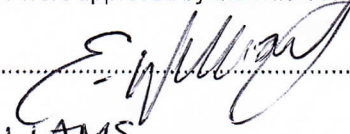
	Notes	2025 £	2024 £
<b>Tangible Assets</b>	10	105,307	45,516
<b>Current Assets</b>			
Debtors and prepayments		-	-
Cash at bank and in hand		<u>122,676</u>	<u>104,356</u>
		122,676	104,356
<b>Current Liabilities</b>			
Creditors - amounts falling due within 12 months	11	<u>1,743</u>	<u>12,863</u>
<b>Net Current Assets</b>		<u>120,933</u>	<u>91,493</u>
<b>Total Assets less current Liabilities</b>		<u><u>226,240</u></u>	<u><u>137,009</u></u>
<b>Restricted Funds</b>			
Restricted Income Funds	12	52,607	9,210
<b>Unrestricted Funds</b>			
General Funds	12	173,633	127,799
Designated Funds		<u>-</u>	<u>-</u>
		173,633	127,799
<b>Total Funds</b>		<u><u>226,240</u></u>	<u><u>137,009</u></u>

For the year ended 31st March 2025

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and The Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (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 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) 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.

These financial statements were approved by the Trustees on ..... 13/11/25 .....

On behalf of the Trustees .....  .....

Name ..... E. WILLIAMS .....

## **GWEALAN TOPS ADVENTURE PLAYGROUND**

### **NOTES TO THE ACCOUNTS**

#### **(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

#### **(a) Basis of Preparation**

The Charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance 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) and The Charities Act 2011.

#### **(b) Fund Accounting**

- (i) Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.
- (ii) Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.
- (iii) Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **(c) Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- (i) Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the Charity, are recognised when the Charity becomes unconditionally entitled to the grant.
- (ii) Donated services and facilities are included at the value to the Charity where this can be quantified.
- (iii) The value of services provided by volunteers has not been included in these accounts.
- (iv) Investment income is included when receivable.
- (v) Income from charitable trading activity is accounted for when earned.
- (vi) Income from grants, where related to performance and specific deliverables, are accounted for as the Charity earns the right to consideration by its performance.

#### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

- (i) Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- (ii) Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them
- (iii) All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**GWEALAN TOPS ADVENTURE PLAYGROUND  
NOTES TO THE ACCOUNTS**

**(e) Fixed Assets**

Tangible fixed assets costing £250 are recorded at cost, then are written off over the expected useful life off the asset -

Office Equipment 25% straight line basis

Plant and Equipment 25% straight line basis

**(f) Trade and Other Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount. Prepayments are valued at the amount prepaid net of any trade discounts.

**(g) Trade and Other Creditors**

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

**(h) Pension Costs**

The Charity operates a defined contribution plan for its employees. A defined contribution plan is one under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown as accruals in the balance sheet.

**(i) Statement of Cash Flows**

The Charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

**(2) Status**

Gwealan Tops Adventure Playground is a Registered Charity (No. 1177542) and is also a Charitable Incorporated Organisation (CEO13529)

**(3) Statement of Financial Activities - prior year**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<b>Income</b>			
Income and endowments from:			
Donations and Legacies	2,624	-	2,624
Charitable Activities	36,472	182,334	218,806
Investments	809	F	809
Total Income	<u>39,905</u>	<u>182,334</u>	<u>222,239</u>
<b>Expenditure</b>			
Charitable Activities	<u>39,750</u>	<u>169,164</u>	<u>208,914</u>
Total Expenditure	<u>39,750</u>	<u>169,164</u>	<u>208,914</u>
<b>Net Income</b>	155	13,170	13,325
<b>Transfer between Funds</b>	55,064	-55,064	-
<b>Reconciliation of Funds</b>			
Total Funds brought forward	<u>72,580</u>	<u>51,104</u>	<u>123,684</u>
Total Funds Carried Forward	<u><u>127,799</u></u>	<u><u>9,210</u></u>	<u><u>137,009</u></u>

**GWEALAN TOPS ADVENTURE PLAYGROUND  
NOTES TO THE ACCOUNTS**

**(4) Income from Donations and Legacies**

Total 2025	Total 2024
£	£
5,522	2,623
<u>5,522</u>	<u>2,623</u>

**(5) Income from Charitable Activities**

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Grant Income:				
The National Lottery (Community Fund)		66,250	66,250	63,148
Cornwall Community Foundation (HIF)		6,486	6,486	9,200
Community Levelling Up - (Cornwall Council)		18,815	18,815	61,636
Feeding Britian		5,950	5,950	0
The National Lottery (A4A)		19,468	19,468	
Community Chest - B Ellenbrook		0	0	350
New Liberal Hall Ltd		0	0	5,000
HAF - Time2Move		30,295	30,295	24,500
Linnet Trust		0	0	7,000
Claire Milne		10,000	10,000	
Garfield Weston		10,000	10,000	10,000
CIL Capital (Cornwall Council)		93,705	93,705	
Asda		2,677	2,677	
Bernard Sunley Fou		5,000	5,000	
Redruth Charity Trust		500	500	
CCF Mining Fund (Cornwall Council)		0	0	1,500
<b>Primary Purpose Trading:</b>			0	
Rental Income	12,177		12,177	14,704
			0	
Other Charitable Income	<u>22,546</u>	<u>-</u>	<u>22,546</u>	<u>24,392</u>
	34,723	269,146	303,869	221,430

**(6) Income from Investments**

Total 2025	Total 2024
£	£
0	809
<u>0</u>	<u>809</u>

**GWEALAN TOPS ADVENTURE PLAYGROUND  
NOTES TO THE ACCOUNTS**

**(7) Expenditure**

	Charitable Activities £	Total 2024 £
<b>Charitable Activities</b>		
Waste Disposal	2,765	2,104
Health & Safety	1,158	3,359
Play Resources	1,915	1,970
Food	4,250	5,285
<b>Support Costs</b>		
Wages	124,716	124,702
Casual	0	10,137
Staff NIC & PAYE	6,339	1,625
Pensions	5,270	3,236
Staff Training	1,262	2,677
Travel & Subsistence	913	921
Rent & Rates	152	458
Light, Heat & Power	5,671	6,884
Insurance	2,657	2,657
Repairs & Renewals	3,434	5,944
Telephone & Fax	876	668
Printing, Postage & Stationery	1,166	798
Subscriptions	459	145
Sundry Expenses	27	41
Cleaning	4,550	4,164
Marketing & Promotion	0	699
Consultancy Fees	15,168	8,890
Legal & Professional Fees	337	181
Depreciation	35,102	18,398
<b>Governance Costs</b>		
Accountancy Fees	1,172	2,121
Independent Examination of the Charity's Accounts	800	850
	220,159	208,914

**(8) Net Income Before Transfers**

	2025 £	2024 £
This is stated after charging:		
Depreciation of fixed assets	35,102	18,398

**GWEALAN TOPS ADVENTURE PLAYGROUND**  
**NOTES TO THE ACCOUNTS**

**(9) Employee Information**

	2025	2024
<b>Number of employees</b>	11	11
No employee received emoluments of more than £60,000. The average monthly number of employees during the year were calculated on average head count.		
	£	£
Salaries and wages	124,716	124,702
Employers NI	6,339	1,625
Pension costs	5,270	3,236
	<u>136,325</u>	<u>129,563</u>
 Key Management Personnel	 £	 £
The total employee benefits of key management personnel	35000	38,738

**(10) Tangible Fixed Assets**

	Office Equipment £	Plant & Equipment £	Total £
<b>Cost or Revaluation</b>			
As at 1st April 2024	0	113,662	113,662
Additions	-	94,893	94,893
As at 31st March 2025	<u>0</u>	<u>208,555</u>	<u>208,555</u>
<b>Depreciation and Impairment</b>			
At 31st March 2024	0	68,146	68,146
Depreciation charge for the year 31st March 2025	0	35,102	35,102
At 31st March 2024	0	103,248	103,248
<b>Net Book Values</b>			
At March 2025	<u>0</u>	<u>105,307</u>	<u>105,307</u>
At March 2024	0	45,516	45,516

**(11) Creditors**

	2025 £	2024 £
Falling due within 12 months		
Trade Creditors	-	-
Taxes & Social Security	443	1,666
Other Creditors	-	9,997
Accruals and deferred income	1,300	1,200
	<u>1,743</u>	<u>12,863</u>

**GWEALAN TOPS ADVENTURE PLAYGROUND  
NOTES TO THE ACCOUNTS**

**(12) Movement in Funds**

	Balance at 1st April 2024 £	Income 2025 £	Expenditure 2025 £	Transfers 2025 £	Balance at 31st March 2025 £
<b>Restricted Funds</b>					
HAF - Time2Move	-	30,295	-26,920	-	3,375
The National Lottery (Community Fund)	16,625	66,250	-66,250	-	16,625
Garfield Weston	1,400	10,000	-10,200	-	1,200
New Liberal Hall Ltd	1,000	0	-1,000	-	0
Community Levelling Up - Cornwall Council	-18,816	18,816			0
Cornwall Community Foundation - HIF	9,000		-9,000	-	0
Feeding Britain	-	5,950	-3,750		2,200
CCF Cornwall Council		1,500	-1,500		
CCF National Grid		4,985	-4,985		0
Claire Milne		10,000	-250		9,750
CIL Capital (Cornwall Council)		93,705		-94,893	-1,188
Asda		2,677			2,677
Bernard Sunley Foundation		5,000	-5,000		0
Redruth Charity Trust		500	-500		0
The National Lottery - Awards for All	-	19,468	-1,500	-	17,968
<b>Total</b>	<b>9,209</b>	<b>269,146</b>	<b>-130,855</b>	<b>-94,893</b>	<b>52,607</b>
<b>Unrestricted Funds</b>					
General Funds	43,283	40,245	-54,202	-	29,326
<b>Designated Funds</b>					
Long term reserves	39,000	-	-	-	39,000
Capital	45,516		-35,102	94,893	105,307
	-	-	-	-	0
	<b>127,799</b>	<b>40,245</b>	<b>-89,304</b>	<b>94,893</b>	<b>173,633</b>
<b>Total Funds</b>	<b>137,008</b>	<b>309,391</b>	<b>-220,159</b>	<b>-</b>	<b>226,240</b>

Purpose and restrictions in relation to the funds:

Restricted Funds:

Cornwall Community Foundation - HIF  
HAF - Time2Move  
The National Lottery (Community Fund)  
Community Chest - B Ellenbroek  
The National Lottery - Awards for All  
Garfield Weston  
New Liberal Hall Ltd  
Community Levelling Up Cornwall Council  
Feeding Britain  
Asda  
Bernard Sunley Foundation  
Claire Milne  
CCF (Community Capacity Fund) Cornwall Council  
CCF (Cornwall Community Fund) National Grid  
CIL (Community Infrastructure Levy) Cornwall Council

Health Improvement Fund to provide health & wellbeing services  
Holiday Activities Fund from Time2Move  
Core organisational funding from The National Lottery  
To support youth provision in Redruth  
To run a young volunteers programme  
To support core running costs  
To provide food for the local community  
New Industrial Standard kitchen  
To provide childrens meals to low income families  
To provide gardening spaces and opportunities  
To help improve community buildings  
To support inclusive opportunities for children with disabilities  
To develop plans for sustainability  
To provide meals and warmth  
To develop an inclusive play and garden area

**GWEALAN TOPS ADVENTURE PLAYGROUND  
NOTES TO THE ACCOUNTS**

Designated Funds:  
Long Term Reserves

A reserve considered prudent by the Trustees to be kept separately to usual working capital.

Capital

Fund to comply with the Charity SORP relating to funds used to purchase capital. This matched to depreciation annually.

**(13) Analysis of Net Assets between Funds**

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Fixed Assets	105,307	0	105,307
Net current assets	68,325	53,607	120,933
	<u>173,632</u>	<u>53,607</u>	<u>226,240</u>

**(14) Trustees Information**

	£	£
Trustees remuneration and expenses	<u>-</u>	<u>-</u>

The Trustees received no remunerations and were not involved in any related party transaction.

**(15) Related Party Disclosures**

***Controlling Party***

The organisation is controlled by the Trustees (shown on page 1) and no single party controls the Charity

**GWEALAN TOPS ADVENTURE PLAYGROUND**

England & Wales - Charity number 1177542

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# Accounts

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**Gwealan Tops Adventure Playground**

A Charitable Incorporated Organisation

**Charity No. 1177542**

**Company No. CE013529**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

Synergy Accounting  
6 Deer Park Close  
Teignmouth  
Devon  
TQ14 9HQ

# Gwealan Tops Adventure Playground

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# Gwealan Tops Adventure Playground

## REFERENCE AND ADMINISTRATIVE DETAILS

**Company No. CE013529**

**Charity No. 1177542**

### **Registered Office**

Gwealan Top s AP  
School Lane  
Redruth  
Cornwall  
TR15 2ER

### **Trustees**

The following Trustees served during the year:

Elizabethe Williams  
Catriona Venner De Cortez  
Joanna Howard  
Karl Gaunt  
Elizabeth Barrett  
Margaret Tremayne

### **Key Management Personnel**

Play Project Administrator	Kerry Raymond
Playground Manager	Bridget Handscomb
Playground Manager	John Fitzpatrick

### **Accountants**

Synergy Accounting  
6 Deer Park Close  
Teignmouth  
Devon  
TQ14 9HQ

### **Bankers**

Co-operative Bank  
7/8 St Nicholas Street  
Truro  
Cornwall  
TR1 2RL

## **Gwealan Tops Adventure Playground**

The Trustees present their report with the independently examined unaudited financial statements of the charity for the year ended 31 March 2024.

### **OBJECTIVES AND ACTIVITIES**

The objects of the charity are to promote the education, physical and emotional development, in particular but not exclusively of children and young people through the provision of free, inclusive adventure play opportunities and community facilities.

Ensuring our work delivers our Aims:

Gwealan Tops Adventure Playground reviews its aims, objectives and activity throughout the year to ensure that they are developed in accordance within our stated charitable purposes.

How our activities deliver public benefit:

Our charitable activities focus on providing access to high quality and inclusive play and development opportunities. We do this through our own delivery, work with partners and by managing the community building which provides a venue for a wide range of charities working with children, families and local residents including those from vulnerable groups. Play is a vital part of any childhood and has proven developmental, educational, physical, social and emotional benefits. We serve some of the most disadvantaged communities in Cornwall where these benefits can have the potential to have the greatest impact.

We have referred to the Charity Commission's general guidance when reviewing our aims and objectives and in planning our future activities.

Safeguarding:

Gwealan Tops AP has a Safeguarding Policy and Procedure in place that is regularly reviewed and updated. There is a Designated Safeguarding Lead Officer and a named trustee officer for this role who are trained to Level 4 in Safeguarding .

All employees, volunteers, playworkers and freelance staff must undertake enhanced DBS checks and receive a minimum of Level 1 Safeguarding training as they undertake regulated activities. Any staff working directly with children must complete a minimum of Level 2. Any supervisory level of staff must have undertaken Level 3 Safeguarding training.

### **ACHIEVEMENTS AND PERFORMANCE**

The focus of our work:

Our main purpose continues to be delivering children's and young people's services and facilitating high quality play opportunities. The prime focus of our playground is the co-creation of a space where all children can play in their own way. The approach is based on the

## **Gwealan Tops Adventure Playground**

principle that play is a fundamental right, vital for life and a process that children naturally engage in and is central to their well-being and enjoyment of their childhood.

Gwealan Tops Adventure Playground (GTAP) is a nationally respected, award-winning, professionally staffed, adventure playground for young people aged 7-18 years of age. Registration remains high each year and is relaunched annually. We have grown from having fewer than 300 children in our first year of regular opening in 2017 to having over 1,400 registered with us in March 2024. We provide a free service, which is open 50 weeks of the year after school, weekends and during the school holidays. The site is filled with a variety of wooden structures, wild areas and lots of space to roam, explore and create. We also have a large tarmac area with handmade ramps, donated bikes and a variety of loose parts allowing children to run, bike, skate, scooter and play sports. There are also opportunities for children to take part in arts and crafts, sports games, performing arts as well as enjoying a campfire area, a mud kitchen, a hut filled with art materials, bikes and a vegetable garden.

At GTAP we work with many children and young people who experience challenges that impact on their mental health for multiple reasons including the death of someone close to them, parents who separate or divorce or who have a long-term illness, bullying, abuse, poverty, starting a new school, low self-esteem, anxiety and difficulties at school. Teenagers often experience emotional turmoil as their minds and bodies change and develop. An important part of growing up is working out and accepting who you are. Some young people find it hard to make this transition to adulthood or may have traumatic or stressful experiences that add to the pressures on them. They may catastrophise, self-harm, develop eating disorders, become withdrawn or angry and use alcohol, drugs or other substances that can affect their mental health.

Part of our role as playworkers is to identify changes or sometimes long-term patterns in young people's behaviours and to offer support, advice and signposting. The nature of our setting and the approach we use as a non-formal environment can enable relationships and understandings to develop in a non-threatening or judgemental way. We also have known our young people and many of their families over periods of years, all year round both term time and in school holidays, through transitions and changing contexts. This can give us wide-ranging insights based on observation and contact in a mixture of situations and groups. It provides young people with a very approachable, accessible, flexible and caring service that offers evening, weekends and holiday contact and access to trusted professionals.

Our Playwork Team is diverse and well-skilled. They have a substantial number of years' and variety of experiences of working with children and young people in a range of settings. All staff are vetted, enhanced DBS checked and undertake safeguarding, child development and playwork training.

This year we have had 8594 attendances across all sessions that we offer. This represents approximately 65% 7-10 year olds and 35% 11-16 or over. Over 20% of our users have additional needs covering a wide spectrum of challenges and support requirements. Our gender and ethnicity demographic reflect the area and are slightly more highly represented in favour of disadvantaged groups.

In addition to the core play provision, we offer a range of what can be termed added value provision which results from the ability of the playground to act as focus for contact not only

## **Gwealan Tops Adventure Playground**

with younger children, but also older, teenage users and their parents and carers. We continued to offer our 'Cubs in the Wild' sessions, our outdoor playgroup for parents and toddlers with over 200 attendances. We have close contact with the Home Education community and as well as promoting the use of the playground as a place where children can meet, we provide term-time weekly Science Club sessions and during this year we had 663 attendances this year.

We continue to run our Youth Group on Friday evenings for young people aged over 13-19 years of age and had 287 attendances over 39 sessions. Our young volunteer programme has been really successful and has supported Duke of Edinburgh achievements and work experience placements as well as fulfilling personal aspirations by giving the volunteers responsibility, respect and enabling them to develop their skills, knowledge and abilities. Their activities include working with younger children, helping in the kitchen and dining room, gardening, sports, games, crafts and general support on the playground.

The organisation has served over 3000 free meals this year during the school holidays, after school and teatime community sessions. This is only possible with the support of our funders, local donations and the work of volunteers. Alongside our free play service the food offer is an integral part of our approach and commitment to combatting poverty.

The cost-of-living crisis continues to have a major impact on families in Redruth and its surrounding villages and we continue to provide free teatime community meals on Wednesday. We were successful in gaining Community Levelling Up Funding to support the refurbishment of our old domestic kitchen in order to upgrade it to a commercial industrial standard facility. This work was completed by March 2024 and has enabled a much better quality of service and a larger scale of delivery to the local community and the school holiday food offer. The food is totally free without the need for a referral or a voucher. It is a warm and safe space run by staff and volunteers, and everyone is welcomed from babies up to pensioners.

Many of our founder members are still actively involved as trustees and they work successfully with the newer members who joined over the last two years. They are all either parents, local residents or experienced community workers with a wide range of skills, knowledge and experience. They all have a strong commitment to our aims and objectives and bring new ideas, skills and perspectives to the board. We receive regular and on-going support from Redruth Town Council who also nominate members to hold non-voting seats on our Trustees Board.

This year office and learning space has been hired out to CEDA (Cornwall English & Dramatic Arts) working with the Home Ed community; handmade craft makers running personalised workshops and services; and hall hire to a wide range of other partners who have delivered services for children and vulnerable people or for professional development. These include Lowender Cornish Dancing and Theatre, Carefree Cornwall, CDSSG (Cornwall Downs Syndrome Support Group), Time2Move, Cornwall Council, Ignite U, Cambourne and Redruth District Lions, and Redruth Town Council.

## **Gwealan Tops Adventure Playground**

### FINANCIAL REVIEW

The charity secured a total income of £222,239, in the financial year 2023-4. Of this £39,905 was unrestricted. Unrestricted income supports the sustainability of the organisation and goes towards the costs of running the building and maintaining our reserves.

Reserves Policy: As a small charity reliant on grants and donations we are committed to maintain a level of reserves that covers a quarter of the organisation's annual costs and any anticipated liabilities if future funding is not forthcoming. This currently stands at £39,000 and is reviewed regularly by the Board of Trustees.

### PLANS FOR THE FUTURE

The organisation aims to dedicate increased time and resources in 2024-5 in order to update and improve our full policy portfolio, enhance marketing, develop evaluation techniques and focus on future budgeting and fundraising initiatives.

We will be developing a new inclusive play area with funds from the Community Infrastructure Levy to improve accessibility for all and provide a space that supports neurodivergent children and their families. This will also support partnership working and income generation.

With Redruth Secondary School we have started a new project offering support for work experience and life skills on our site for young people who may be anxious, overwhelmed or at risk of exclusion.

Following our successful pilot with Bodriggy Academy we wish to offer similar opportunities other schools who want to review and improve their play-friendliness.

Our commitment to meeting the food needs of children and families locally will continue to be a top priority especially in the school holiday periods. We will ensure that the opportunities offered are effective, high quality and non-judgemental and develop further outreach work. We will continue to build on our good reputation and partnership working to support the local community. Support for children with additional needs is an integral part of this work.

We have introduced a more robust inspection and maintenance regime to monitor the play site and structures. Ensuring we continue to meet high standards of Health and Safety is vital and the need for skills and resources to maintain, repair and develop the site is of high importance. Staff and trustee training plus investment are integral to this.

Our trustees are committed to continuous improvement and will undertake new skills audits as part of reviewing and strengthening the organisation's capacity. The staff and trustee team will and continue to build on their already strong links locally, regionally and nationally.

## Gwealan Tops Adventure Playground

### STRUCTURE GOVERNANCE AND MANAGEMENT

Gwealan Tops Adventure Playground is a charitable incorporated organisation (CIO) registered on 14/03/2018 (Charity number 1177542) and took over the work of the unincorporated charity called Gwealan Tops (Charity number 11444060) that was set up in 2010 from 1st April 2018. It is governed by a CIO constitution.

#### Recruitment of Trustees:

The organisation has in place a policy for the recruitment of Trustees that outlines the procedures for identifying potential trustees; vetting; support, induction and training; code of conduct including conflict of interests; and disciplinary and grievance. Trustees are required to sign a declaration to confirm they are legally allowed to act as a trustee and are screened through DBS and references.

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 financial statements comply 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) and the Charities Act 2011.

The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees of the charity present their report with the independently examined unaudited financial statements of the charity for the year ended 31 March 2024.

Signed on behalf of the board

Date - 3/12/24

Signature -

Elizabeth Williams (Chair of Trustees)

# Gwealan Tops Adventure Playground

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GWEALAN TOPS ADVENTURE PLAYGROUND

Charity number 1157843

Company number 08978334

I report to the trustees on my examination of the financial statements of Safer Stronger Communities (the charity) for the year ended 30 April 2024.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 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 386 of the 2006 Act;

or

2 the financial statements do not accord with those records;

or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination;

or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed



Date 29<sup>th</sup> November 2024

Koreen James – Fellow of the Association of Accounting Technicians (FMAAT)  
Synergy Accounting 6 Deer Park Close Teignmouth Devon TQ14

## Gwealan Tops Adventure Playground

### Statement of Financial Activities for the year ended 31st March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	2023 £
<b>Income and endowments from:</b>					
Donations and Legacies	4	2,624	-	2,624	1,629
Charitable Activities	5	36,472	182,334	218,806	193,990
Investments	6	809	-	809	270
<b>Total Income</b>		<u>39,905</u>	<u>182,334</u>	<u>222,239</u>	<u>195,889</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>39,750</u>	<u>169,164</u>	<u>208,914</u>	<u>156,615</u>
<b>Total expenditure</b>		<u>39,750</u>	<u>169,164</u>	<u>208,914</u>	<u>156,615</u>
<b>Net income</b>	8	155	13,170	13,325	39,274
<b>Transfers between Funds</b>		55,064	(55,064)	-	-
<b>Net income before other gains/(losses)</b>		55,219	(41,894)	13,325	39,274
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>72,580</u>	<u>51,104</u>	<u>123,684</u>	<u>84,410</u>
<b>Total funds carried forward</b>		<u>127,799</u>	<u>9,210</u>	<u>137,009</u>	<u>123,684</u>

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

## Gwealan Tops Adventure Playground

### Balance sheet as at 31st March 2024

	Notes	2024 £	2023 £
<b>Tangible assets</b>	10	45,516	8,850
<b>Current assets</b>			
Debtors and prepayments		-	-
Cash at bank and in hand		<u>104,356</u>	<u>116,103</u>
		104,356	116,103
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	11	<u>12,863</u>	<u>1,269</u>
<b>Net Current assets</b>		<u>91,493</u>	<u>114,834</u>
<b>Total assets less current liabilities</b>		<u><u>137,009</u></u>	<u><u>123,684</u></u>
<b>Restricted funds</b>	12		
Restricted Income funds		9,210	51,104
<b>Unrestricted funds</b>	12		
General funds		127,799	72,580
Designated funds		<u>-</u>	<u>-</u>
		127,799	72,580
<b>Total funds</b>		<u><u>137,009</u></u>	<u><u>123,684</u></u>

For the year ended 31st March 2024


The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (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 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) 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.

These financial statements were approved by the Trustees on 3rd December 2024

On behalf of the Trustees .....

Name

  
E. Williams

# Gwealan Tops Adventure Playground

## NOTES TO THE ACCOUNTS

### **(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

#### **(a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance 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 (FRS 102) and the Charities Act 2011.

#### **(b) Fund accounting**

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **(c) Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity is accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

# Gwealan Tops Adventure Playground

## NOTES TO THE ACCOUNTS

### (e) Fixed assets

Tangible fixed assets costing £250 are recorded at cost , then are written off over the expected useful life of the asset -

Office Equipment 25% straight line basis

Plant & Equipment 25% straight line basis

### (f) Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount. Prepayments are valued at the amount prepaid net of any trade discounts.

### (g) Trade and other creditors

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

### (h) Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is one under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown as accruals in the balance sheet.

### (i) Statement of cash flows

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

## (2) Status

Gwealan Tops Adventure Playground is a registered charity [No.1177542]

and is also a Charitable Incorporated organisation [CE013529]

## (3) Statement of Financial Activities - prior year

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Income</b>			
Income and endowments from:			
Donations and legacies	1,629	-	1,629
Charitable activities	22,324	171,666	193,990
Investments	270	-	270
	<u>24,223</u>	<u>171,666</u>	<u>195,889</u>
<b>Total Income</b>			
<b>Expenditure</b>			
Charitable activities	<u>11,344</u>	<u>145,271</u>	<u>156,615</u>
<b>Total expenditure</b>	<u>11,344</u>	<u>145,271</u>	<u>156,615</u>
<b>Net income</b>	12,879	26,395	39,274
<b>Transfer between funds</b>	4,218	(4,218)	-
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>55,483</u>	<u>28,927</u>	<u>84,410</u>
<b>Total funds carried forward</b>	<u>72,580</u>	<u>51,104</u>	<u>123,684</u>

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

(4) Income from donations and legacies	Total 2024 £ <u>2623</u> <u>2623</u>	Total 2023 £ <u>1629</u> <u>1629</u>
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(5) Income from charitable activities	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Grant Income:</b>				
The National Lottery (Community Fund)		63,148	63,148	108,755
Cornwall Community Foundation (HIF)		9,200	9,200	9,930
Community Levelling Up - (Cornwall Council)		61,636	61,636	8,969
Community Chest - B Ellenbroek		350	350	1,000
New Liberal Hall Ltd		5,000	5,000	-
HAF - Time2Move		24,500	24,500	29,315
Linnet Trust		7,000	7,000	1,000
Garfield Weston		10,000	10,000	2,700
CCF Mining Fund (Cornwall Council)		1,500	1,500	9,997
<b>Primary Purpose Trading :</b>				
Rental Income	14,704		14,704	10,711
Other charitable income	<u>24,392</u>	<u>-</u>	<u>24,392</u>	<u>13,242</u>
	<u>39,096</u>	<u>182,334</u>	<u>221,430</u>	<u>195,619</u>

(6) Income from investments	Total 2024 £ <u>809</u> <u>809</u>	Total 2023 £ <u>270</u> <u>270</u>
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## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

#### (7) Expenditure

	Charitable activities	Total 2023
	£	£
<b>Charitable activities</b>		
Waste disposal	2,104	2,066
Health & Safety	3,359	685
Play resources	1,970	1,933
Food	5,285	3,083
<b>Support costs</b>		
Wages	124,702	120,873
Casual	10,137	-
Staff NIC (Employers)	1,625	519
Pensions	3,236	2,769
Staff training	2,677	2,754
Travel and subsistence	921	224
Rent and rates	458	134
Light,heat and power	6,884	392
Insurance	2,657	2,794
Repairs and renewals	5,944	3,040
Telephone and fax	668	694
Printing,postage and Stationery	798	1,117
Subscriptions	145	-
Sundry expenses	41	-
Cleaning	4,164	5,079
Marketing and promotion	699	-
Consultancy fees	8,890	1,700
Legal and professional fees	181	166
Depreciation	18,398	4,632
<b>Governance costs</b>		
Accountancy fees	2,121	1,111
Independent Examination of the charity's accounts	850	850
	<b>208,914</b>	<b>156,615</b>

#### (8) Net income before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of fixed assets	18,398	4,632

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

<b>(9) Employee information</b>	2024	2023	
Number of employees	11	14	
No employee received emoluments of more than £60,000.			
The average monthly number of employees during the year were calculated on average head count.			
	£	£	
Salaries and wages	124,702	120,873	
Employers NI	1,625	519	
Pension costs	3,236	2,769	
	129,563	124,161	
Key management personnel	£	£	
The total employee benefits of key management personnel	38,738	42,597	
<b>(10) Tangible fixed assets</b>			
	Office Equipment £	Plant and Equipment £	Total £
<b>Cost or revaluation</b>			
As at 1st April 2023	2,883	58,598	61,481
Additions	-	55,064	55,064
As at 31st March 2024	2,883	113,662	116,545
<b>Depreciation and impairment</b>			
At 31st March 2023	2,696	49,935	52,631
Depreciation charge for the year 31st March 2024	187	18,211	18,398
At 31st March 2024	2,883	68,146	71,029
<b>Net book values</b>			
At March 2024	-	45,516	45,516
At March 2023	187	8,663	8,850
	2024	2023	
<b>(11) Creditors</b>	£	£	
Falling due within 12 months			
Trade creditors	-	-	
Taxes and social security	1,666	15	
Other creditors	9,997	404	
Accruals and deferred income	1,200	850	
	12,863	1,269	

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

#### (12) Movements in funds

	Balance at 1st April 2023 £	Income 2024 £	Expenditure 2024 £	Transfers 2024 £	Balance at 31st March 2024 £
<b>Restricted funds</b>					
HAF - Time2Move	4,250	24,500	(28,750)	-	-
IWill	8,500	-	(8,500)	-	-
The National Lottery (Community Fund)	32,354	63,148	(78,877)	-	16,625
Community Chest - B Ellenbroek	-	350	(350)	-	-
Garfield Weston	-	10,000	(8,600)	-	1,400
New Liberal Hall Ltd	-	5,000	(4,000)	-	1,000
Linnet Trust	-	7,000	(7,000)	-	-
Community Levelling Up - Cornwall Council		61,636	(25,388)	(55,064)	(18,816)
CCF Mining Fund - Cornwall Council	-	1,500	(1,500)	-	-
Cornwall Community Foundation - HIF	-	9,200	(200)	-	9,000
The National Lottery - Awards for All	6,000	-	(6,000)	-	-
<b>Total</b>	<u>51,104</u>	<u>182,334</u>	<u>(169,165)</u>	<u>(55,064)</u>	<u>9,209</u>
<b>Unrestricted funds</b>					
General funds	24,730	39,905	(21,352)	-	43,283
<b>Designated funds</b>					
Long term reserves	39,000	-	-	-	39,000
Capital	8,850	-	(18,398)	55,064	45,516
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>72,580</u>	<u>-</u>	<u>(18,398)</u>	<u>55,064</u>	<u>127,799</u>
<b>Total funds</b>	<u>123,684</u>	<u>222,239</u>	<u>(208,915)</u>	<u>-</u>	<u>137,008</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Cornwall Community Foundation - HIF	Health Improvement Fund to provide health and well being services
IWill	Young Person Volunteer Training
HAF - Time2Move	Holiday Activities Fund from Time2Move
The National Lottery (Community Fund)	Core organisational funding from The National Lottery
Community Chest - B Ellenbroek	To support youth provision in Redruth
CCF Mining Fund - Cornwall Council	To provide meals and warm space
The National Lottery - Awards for All	To support young volunteers programme
Garfield Weston	To support core running costs
New Liberal Hall Ltd	To provide food for the local community
Linnet Trust	To support core running costs
Community Levelling Up Cornwall Council	New Industrial Standard kitchen

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

Designated funds:	
Long Term Reserves	A reserve considered prudent by the trustees to be kept separately to usual working capital
Capital	Fund to comply with the charity SORP relating to funds used to purchase capital. This matched to depreciation annually.

#### (13) Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	45,516	0	45,516
Net current assets	<u>82,283</u>	<u>9,210</u>	<u>91,493</u>
	<u>127,799</u>	<u>9,210</u>	<u>137,009</u>

#### (14) Trustees information

	£	£
Trustees remuneration and expenses	<u>-</u>	<u>-</u>

The trustees received no remunerations and were not involved in any related party transaction.

#### (15) Related party disclosures

##### **Controlling party**

The organisation is controlled by the trustees (shown on page 1) and no single party controls the charity.

**GWEALAN TOPS ADVENTURE PLAYGROUND**

England & Wales - Charity number 1177542

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# Accounts

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**Gwealan Tops Adventure Playground**

A Charitable Incorporated Organisation

**Charity No. 1177542**

**Company No. CE013529**

**Trustees' Report and Unaudited Accounts**

**31 March 2023**

Synergy Accounting  
6 Deer Park Close  
Teignmouth  
Devon  
TQ14 9HQ

# Gwealan Tops Adventure Playground

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# **Gwealan Tops Adventure Playground**

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE013529**

**Charity No. 1177542**

### **Registered Office**

Gweal an Top  
School Lane  
Redruth  
Cornwall  
TR15 2ER

### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Elizabethe Williams  
Catriona Venner De Cortez  
Joanna Howard  
Karl Gaunt  
Elizabeth Barrett  
Margaret Tremayne

### **Key Management Personnel**

Play Project Administrator	Kerry Raymond
Playground Manager	Bridget Handscomb
Playground Manager	John Fitzpatrick

### **Accountants**

Synergy Accounting  
6 Deer Park Close  
Teignmouth  
Devon  
TQ14 9HQ

### **Bankers**

Co-operative Bank  
7/8 St Nicholas Street  
Truro  
Cornwall  
TR1 2RL

## **Gwealan Tops Adventure Playground**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the independently examined unaudited financial statements of the charity for the year ended 31 March 2023.

### **OBJECTIVES AND ACTIVITIES**

The objects of the charity are to promote the education, physical and emotional development, in particular but not exclusively of children and young people through the provision of free, inclusive adventure play opportunities and community facilities.

Ensuring our work delivers our Aims:

Gwealan Tops Adventure Playground reviews its aims, objectives and activity throughout the year to ensure that they are developed in accordance within our stated charitable purposes.

How our activities deliver public benefit:

Our charitable activities focus on providing access to high quality and inclusive play and development opportunities. We do this through our own delivery, work with partners and by managing the community building which provides a venue for a wide range of charities working with children, families and local residents including those from vulnerable groups.

Play is a vital part of any childhood and has proven developmental, educational, physical, social and emotional benefits. We serve some of the most disadvantaged communities in Cornwall where these benefits can have the potential to have the greatest impact.

We have referred to the guidance contained in the Charity Commission's general guidance on public when reviewing our aims and objectives and in planning our future activities.

Safeguarding:

Gwealan Tops AP has a Safeguarding Policy and Procedures in place. There is a Designated Safeguarding Officer and a named trustee officer for this role who are trained to Level 4 in Safeguarding .

All freelance playworkers and staff must undertake enhanced DBS checks and receive a minimum of Level 1 Safeguarding training. Any staff working with children must complete a minimum of Level 2. Any volunteers engaged in regulated activity will also carry out an enhanced DBS check and receive a minimum of Level 1 Safeguarding training.

### **ACHIEVEMENTS AND PERFORMANCE**

The focus of our work:

Our main purpose continues to be delivering children's and young people's services and facilitating high quality play opportunities. The prime focus of our playground is the co-creation of a space where all children can play in their own way. The approach is based on the principle that play is a fundamental right, vital for life and a process that children naturally engage in and is central to their well-being and enjoyment of their childhood.

## **Gwealan Tops Adventure Playground**

Gwealan Tops Adventure Playground (GTAP) is now an award-winning nationally recognised, professionally staffed, adventure playground for young people aged 7-18 years of age. Registration has risen steadily and is relaunched each year. We have grown from having fewer than 300 children in our first year of regular opening in 2017 to having over 1,500 registered with us in March 2023. We provide a free service, which is open 50 weeks of the year after school, weekends and during the school holidays. The site is filled with a variety of wooden structures, wild areas and lots of space to roam, explore and create. We also have a large tarmac area with handmade ramps, donated bikes and a variety of loose parts allowing children to run, bike, skate, scooter and play sports. There are also opportunities for children to take part in arts and crafts, sports games, performing arts as well as enjoying a campfire area, a mud kitchen, a hut filled with art materials and a vegetable garden.

At GTAP we work with many children and young people who experience challenges that impact on their mental health for multiple reasons including the death of someone close to them, parents who separate or divorce or who have a long-term illness, bullying, abuse, poverty, starting a new school, low self-esteem, anxiety and difficulties at school. Teenagers often experience emotional turmoil as their minds and bodies change and develop. An important part of growing up is working out and accepting who you are. Some young people find it hard to make this transition to adulthood or may have traumatic or stressful experiences that add to the pressures on them. They may catastrophise, self-harm, develop eating disorders, become withdrawn or angry and use alcohol, drugs or other substances that can affect their mental health.

Part of our role as playworkers is to identify changes or sometimes long-term patterns in young people's behaviours and to offer support, advice and signposting. The nature of our setting and the approach we use as a non-formal environment can enable relationships and understandings to develop in a non-threatening or judgemental way. We also know our young people and many of their families over periods of years, all year round both term time and in school holidays, through transitions and changing contexts. This can give us wide-ranging insights based on observation and contact in a mixture of situations and groups. It provides young people with a very approachable, accessible, flexible and caring service that offers evening, weekends and holiday contact times.

Our Playwork Team have a substantial number of years' experience of working with children and young people in a variety of settings and all staff who work for us are enhanced DBS checked and undertake safeguarding, child development and playwork training.

We continue to run an Outdoor Youth Club on Friday evenings for young people aged 13-19 years of age had 255 attendances over 27 sessions. We offer a young volunteer programme giving the volunteers responsibility and enabling them to develop their skills. This is done by gaining work experience whether that is by working with younger children, helping in the kitchen or on the playground. Last year in 2022 through fundraising, grant giving, and donations our volunteers served over 2000 free meals during the school holidays, supporting our general approach to poverty proofing.

This year we have had 8792 attendances across all sessions that we offer. During term time 60% of attendances are 11 and over and during school holidays 60% of attendances are from children aged between 7 and 10 years of age. In addition to the core play provision, we offer a range of what can be termed added value provision which results from the ability of the

## **Gwealan Tops Adventure Playground**

playground to act as focus for contact not only with younger children, but also older, teenage users and their parents and carers. We continued to offer our 'Cubs in the Wild' sessions, our outdoor playgroup for parents and toddlers attracting 50 families to 33 sessions. We have close contact with the Home Education community and as well as promoting the use of the playground as a place where children can meet, we provide term-time weekly Science Club sessions and during this year we had 775 attendances over 29 sessions.

The cost-of-living crisis has had a major impact on families in Redruth and its surrounding villages and one of our responses has been to provide free teatime community meals on Wednesday evenings starting from November 22 and since then we have served over 250 fresh home cooked meals. The food is totally free without the need for a referral or a voucher. It is a warm and safe space run by staff and volunteers, and everyone is welcomed from babies up to pensioners.

Many of our founder members are still actively involved as trustees and have been joined by new members who are parents and local residents with a wide range of skills, knowledge and experience. They all have a strong commitment to our aims and objectives and bring new ideas, skills and perspectives to the board. We receive regular and on-going support from Redruth Town Council who also nominate a member to hold a non-voting seat on our Trustees Board.

This year office and learning space has been leased to CEDA (Cornwall English & Dramatic Arts) and RIO (Real Ideas Organisation), handmade craft makers Elmaray, a local silversmith, and hall hire to a wide range of other partners who have used our venue to deliver services for children and vulnerable people or for professional development. These include Carefree Cornwall, CN4C (Cornwall Neighbourhoods for Change), CDSSG (Cornwall Downs Syndrome Support Group), Time2Move, Ignite U, Cambourne and Redruth District Lions, and Redruth Town Council.

### **FINANCIAL REVIEW**

The charity secured a total income of £195,889 in the financial year 2022/23 (£150,739 in 2021/22). Of this £24,223 was unrestricted (£38,079 in 2021/22). Unrestricted income supports the sustainability of the organisation and goes towards the costs of running the building and maintaining our reserves.

#### **Reserves Policy:**

As a small charity reliant on grants and donations we are committed to maintain a level of reserves that covers a quarter of the organisation's annual costs and any anticipated liabilities if future funding is not forthcoming. This currently stands at £50,000 and is reviewed regularly by the Board of Trustees.

## **Gwealan Tops Adventure Playground**

### **PLANS FOR THE FUTURE**

The policies and procedures of the organisation have been updated and created more effective practices. In particular the new finances, risk management, safety and administrative systems introduced are showing improvements and the existing good practice will be further enhanced and embedded in the coming year.

Reviewing and improving staff and volunteer procedures to support recruitment, retention and best practice is continuous. Changes to meet new legislation, best value and quality standards have been identified and will be introduced.

A new approach to fundraising with more activities to attract future funding will be a key priority this year. We will be seeking additional expertise and hoping to gain support from a range of funders to help secure some long term income to build on our major successes in the last few years and to meet the ever increasing demand for the services we offer.

Our commitment to meeting the food needs of children and families locally will also be a top priority especially in the school holiday periods. We will increase the opportunities offered and build on our good reputation and partnership working to support the local community. Support for children with additional needs is an integral part of this work.

We have introduced a more robust inspection and maintenance regime to monitor the play site and structures. Ensuring we continue to meet high standards of Health and Safety is vital and the need for skills and resources to maintain, repair and develop the site is of high importance. Staff and trustee training plus investment are integral to this.

Our trustees are committed to continuous improvement and will undertake new skills audits as part of reviewing and strengthening the organisation's capacity. The staff and trustee team will and continue to build on their already strong links locally, regionally and nationally.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

Gwealan Tops Adventure Playground is a charitable incorporated organisation (CIO) registered on 14/03/2018 (Charity number 1177542) and took over the work of the unincorporated charity called Gwealan Tops (Charity number 11444060) that was set up in 2010 from 1<sup>st</sup> April 2018. It is governed by a CIO constitution.

#### **Recruitment of Trustees:**

The organisation has in place a policy for the recruitment of Trustees that outlines the procedures for identifying potential trustees; vetting; support, induction and training; code of conduct including conflict of interests; and disciplinary and grievance. Trustees are required to sign a declaration to confirm they are legally allowed to act as a trustee and are screened through DBS and references.

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 financial statements comply with Companies Act 2006. The Trustees are

## Gwealan Tops Adventure Playground

responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the independently examined unaudited financial statements of the charity for the year ended 31 March 2023.

Signed on behalf of the board



Elizabeth Williams (Chair of Trustees)

Date 17/10/23

# Gwealan Tops Adventure Playground

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GWEALAN TOPS ADVENTURE PLAYGROUND

Charity number 1157843

Company number 08978334

I report to the trustees on my examination of the financial statements of Safer Stronger Communities (the charity) for the year ended 30 April 2023.

### Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 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 386 of the 2006 Act;

or

2 the financial statements do not accord with those records;

or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination;

or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed



Date 24<sup>th</sup> October 2023

Koreen James – Fellow of the Association of Accounting Technicians (FMAAT)  
Synergy Accounting 6 Deer Park Close Teignmouth Devon TQ14 9HQ

## Gwealan Tops Adventure Playground

### Statement of Financial Activities for the year ended 31st March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	2022 £
<b>Income and endowments from:</b>					
Donations and Legacies	4	1,629	-	1,629	5,386
Charitable Activities	5	22,324	171,666	193,990	145,344
Investments	6	<u>270</u>	<u>-</u>	<u>270</u>	<u>9</u>
<b>Total Income</b>		<u>24,223</u>	<u>171,666</u>	<u>195,889</u>	<u>150,739</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>11,344</u>	<u>145,271</u>	<u>156,615</u>	<u>169,776</u>
<b>Total expenditure</b>		<u>11,344</u>	<u>145,271</u>	<u>156,615</u>	<u>169,776</u>
<b>Net income</b>	8	12,879	26,395	39,274	(19,037)
<b>Transfers between Funds</b>		4,218	(4,218)	-	-
<b>Net income before other gains/(losses)</b>		17,097	22,177	39,274	(19,037)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>55,483</u>	<u>28,927</u>	<u>84,410</u>	<u>103,447</u>
<b>Total funds carried forward</b>		<u><u>72,580</u></u>	<u><u>51,104</u></u>	<u><u>123,684</u></u>	<u><u>84,410</u></u>

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

## Gwealan Tops Adventure Playground

### Gwealan Tops Adventure Playground

#### Balance sheet as at 31st March 2023

	Notes	2023 £	2022 £
<b>Tangible assets</b>	10	8,850	9,264
<b>Current assets</b>			
Debtors and prepayments		-	-
Cash at bank and in hand		<u>116,103</u>	<u>75,996</u>
		116,103	75,996
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	11	<u>1,269</u>	<u>850</u>
<b>Net Current assets</b>		<u>114,834</u>	<u>75,146</u>
<b>Total assets less current liabilities</b>		<u><u>123,684</u></u>	<u><u>84,410</u></u>
<b>Restricted funds</b>			
Restricted Income funds	12	51,104	28,927
<b>Unrestricted funds</b>			
General funds	12	72,580	38,079
Designated funds		<u>-</u>	<u>17,404</u>
			55,483
<b>Total funds</b>		<u><u>123,684</u></u>	<u><u>84,410</u></u>

For the year ended 31st March 2023

The company was entitled to the exemption from audit under section 477[2] of the Companies Act 2006

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

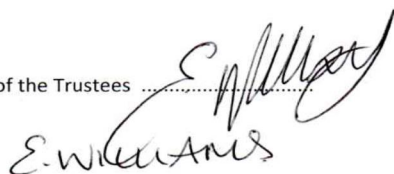
The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company regime.

These financial statements were approved by the Trustees on 17th October 2023

On behalf of the Trustees .....

Name

  
E. Williams

# Gwealan Tops Adventure Playground

## NOTES TO THE ACCOUNTS

### (1) Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

#### (a) Basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance 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 (FRS 102) 2nd edition the Charities Act 2011 and the Companies Act 2006.

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

#### (b) Fund accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### (c) Income

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity is accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### (d) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

# Gwealan Tops Adventure Playground

## NOTES TO THE ACCOUNTS

### (e) Fixed assets

Tangible fixed assets costing £250 are recorded at cost, then are written off over the expected useful life of the asset -

Office Equipment 25% straight line basis

Plant & Equipment 25% straight line basis

### (f) Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount. Prepayments are valued at the amount prepaid net of any trade discounts.

### (g) Trade and other creditors

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

### (h) Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is one under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown as accruals in the balance sheet.

### (i) Statement of cash flows

The company is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

## (2) Status

Gwealan Tops Adventure Playground is a registered charity [No.1177542] and is also a company limited by guarantee [CE013529] as such there are no shareholders

## (3) Statement of Financial Activities - prior year

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Income</b>			
Income and endowments from:			
Donations and legacies	5,386	-	5,386
Charitable activities	33,346	111,998	145,344
Investments	9	-	9
<b>Total Income</b>	<b>38,741</b>	<b>111,998</b>	<b>150,739</b>
<b>Expenditure</b>			
Charitable activities	52,724	117,052	169,776
<b>Total expenditure</b>	<b>52,724</b>	<b>117,052</b>	<b>169,776</b>
<b>Net income</b>	<b>(13,983)</b>	<b>(5,054)</b>	<b>(19,037)</b>

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

<b>Transfer between funds</b>	8,377	(8,377)	-
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>61,089</u>	<u>42,358</u>	<u>103,447</u>
Total funds carried forward	<u><u>55,483</u></u>	<u><u>28,927</u></u>	<u><u>84,410</u></u>

<b>(4) Income from donations and legacies</b>			Total	Total
			2023	2022
			£	£
			<u>1629</u>	<u>5386</u>
			<u>1629</u>	<u>5386</u>

<b>(5) Income from charitable activities</b>	Unrestricted	Restricted	Total	Total
	£	£	2023	2022
			£	£
<b>Grant Income:</b>				
Big Lottery		108,755	108,755	78,870
TNL Awards for All : Young Volunteers		9,930	9,930	-
Cornwall Community - Iwill		8,969	8,969	-
Community Chest		1,000	1,000	-
Arts Council		-	-	824
HAF		29,315	29,315	25,784
Arnold Clark		1,000	1,000	-
Cornwall Council		2,700	2,700	2,945
NGED SW Community Matters		9,997	9,997	-
LPCD		-	-	790
HMRC Furlough		-	-	2,785
<b>Primary Purpose Trading :</b>				
Rental Income	10,711		10,711	11,672
	-	-	-	-
Other charitable income	<u>13,242</u>	<u>-</u>	<u>13,242</u>	<u>27,060</u>
	<u><u>23,953</u></u>	<u><u>171,666</u></u>	<u><u>195,619</u></u>	<u><u>150,730</u></u>

<b>(6) Income from investments</b>			Total	Total
			2023	2022
			£	£
			<u>270</u>	<u>9</u>
			<u>270</u>	<u>9</u>

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

#### (7) Expenditure

	Charitable activities	Total 2022
	£	£
<b>Charitable activities</b>		
Waste disposal	2,066	1,067
Health & Safety	685	678
Play resources	5,016	4,119
<b>Support costs</b>		
Wages	120,873	117,595
Staff NIC (Employers)	519	9,779
Pensions	2,769	4,905
Staff training	2,754	1,586
Travel and subsistence	224	24
Rent and rates	134	-
Light,heat and power	392	715
Insurance	2,794	2,794
Repairs and renewals	3,040	6,498
Telephone and fax	694	651
Printing,postage and Stationery	1,117	1,008
Subscriptions	-	341
Sundry expenses	-	110
Cleaning	5,079	-
Marketing and promotion	-	6,110
Consultancy fees	1,700	670
Legal and professional fees	166	132
Depreciation	4,632	8,988
<b>Governance costs</b>		
Accountancy fees	1,111	1,156
Independent Examination of the charity's accounts	850	850
	156,615	169,776

#### (8) Net income before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of fixed assets	4,632	8,988

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

<b>(9) Employee information</b>	2023	2022
Number of employees	14	17
No employee received emoluments of more than £60,000.		
The average monthly number of employees during the year were calculated on average head count.		
	£	£
Salaries and wages	120,873	117,595
Employers NI	519	9,779
Pension costs	2,769	4,905
	<u>124,161</u>	<u>132,279</u>

Key management personnel	£	£
The total employee benefits of key management personnel	39,950	42,597

#### **(10) Tangible fixed assets**

	Office Equipment £	Plant and Equipment £	Total £
<b>Cost or revaluation</b>			
As at 1st April 2022	2,883	54,380	57,263
Additions	-	4,218	4,218
As at 31st March 2023	<u>2,883</u>	<u>58,598</u>	<u>61,481</u>
<b>Depreciation and impairment</b>			
At 1 April 2022	2,509	45,490	47,999
Depreciation charge for the year 31st March 2022	-	4,632	4,632
At 31st March 2023	2,509	50,122	52,631
<b>Net book values</b>			
At March 2023	<u>187</u>	<u>8,663</u>	<u>8,850</u>
At March 2022	374	8,890	9,264

	2023	2022
	£	£
<b>(11) Creditors</b>		
Falling due within 12 months		
Trade creditors	-	-
Taxes and social security	15	-
Other creditors	404	-
Accruals and deferred income	850	850
	<u>1,269</u>	<u>850</u>

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

#### (12) Movements in funds

	Balance at 1st April 2022 £	Income 2023 £	Expenditure 2023 £	Transfers 2023 £	Balance at 31st March 2023 £
<b>Restricted funds</b>					
HAF	10,582	32,015	(34,129)	(4,218)	4,250
IWill	-	8,969	(469)	-	8,500
Big Lottery	18,345	108,755	(94,746)	-	32,354
Steve Barnes - Community Chest	-	1,000	(1,000)	-	-
Arnold Clarke	-	1,000	(1,000)	-	-
National Grid	-	9,997	(9,997)	-	-
National Lottery - Awards for All	-	9,930	(3,930)	-	6,000
<b>Total</b>	<u>28,927</u>	<u>171,666</u>	<u>(145,271)</u>	<u>(4,218)</u>	<u>51,104</u>
<b>Unrestricted funds</b>					
General funds	38,079	24,223	(6,772)	(41,800)	13,730
<b>Designated funds</b>					
Long term reserves	8,200	-	-	41,800	50,000
Capital	9,204	-	(4,572)	4,218	8,850
	-	-	-	-	-
	<u>17,404</u>	<u>-</u>	<u>(4,572)</u>	<u>46,018</u>	<u>58,850</u>
<b>Total funds</b>	<u>84,410</u>	<u>195,889</u>	<u>(156,615)</u>	<u>-</u>	<u>123,684</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Cornwall community Foundation

Iwill

HAF

Big Lottery

Steve Barnes - Community Chest

Arnold Clarke

National Grid

National Lottery - Awards for All

Young Person Volunteer Training

Holiday Activities Fund

Core funding from National Lottery

To support youth provision in Redruth

Grants to build stronger communities

Grants to provide warm hubs, food and community support

To support young volunteers programme

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

Designated funds:	
Long Term Reserves	A reserve considered prudent by the trustees to be kept separately to usual working capital
Capital	Fund to comply with the charity SORP relating to funds used to purchase capital. This matched to depreciation annually.

#### (13) Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	8850	-	8,850
Net current assets	<u>63730</u>	<u>51104</u>	<u>114834</u>
	<u>72580</u>	<u>51104</u>	<u>123684</u>

#### (14) Trustees information

	£	£
Trustees remuneration and expenses	<u>-</u>	<u>-</u>

The trustees received no remunerations and were not involved in any related party transaction.

#### (15) Related party disclosures

##### **Controlling party**

The organisation is controlled by the trustees (shown on page 2) and no single party controls the company.

**GWEALAN TOPS ADVENTURE PLAYGROUND**

England & Wales - Charity number 1177542

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# Accounts

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**Gwealan Tops Adventure Playground**

A Charitable Incorporated Organisation

**Charity No. 1177542**

**Company No. CE013529**

**Trustees' Report and Unaudited Accounts**

**31 March 2022**

Synergy Accounting  
6 Deer Park Close  
Teignmouth  
Devon  
TQ14 9HQ

# Gwealan Tops Adventure Playground

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# Gwealan Tops Adventure Playground

## REFERENCE AND ADMINISTRATIVE DETAILS

**Company No. CE013529**

**Charity No. 1177542**

### **Registered Office**

Gweal an Top  
School Lane  
Redruth  
Cornwall  
TR15 2ER

### **Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

Elizabethe Williams  
Catriona Venner De Cortez  
Joanna Howard  
Karl Gaunt  
Elizabeth Barrett  
Margaret Tremayne

### **Key Management Personnel**

Play Project Administrator	Kerry Raymond
Playground Manager	Bridget Handscomb
Playground Manager	John Fitzpatrick

### **Accountants**

Synergy Accounting  
6 Deer Park Close  
Teignmouth  
Devon  
TQ14 9HQ

### **Bankers**

Co-operative Bank  
7/8 St Nicholas Street  
Truro  
Cornwall  
TR1 2RL

## **Gwealan Tops Adventure Playground**

### **OBJECTIVES AND ACTIVITIES**

The objects of the charity are to promote the education, physical and emotional development, in particular but not exclusively of children and young people through the provision of free, inclusive adventure play opportunities and community facilities.

Ensuring our work delivers our Aims:

Gwealan Tops Adventure Playground reviews its aims, objectives and activity throughout the year to ensure that they are developed in accordance within our stated charitable purposes.

How our activities deliver public benefit:

Our charitable activities focus on providing access to high quality and inclusive play and development opportunities. We do this through our own delivery, work with partners and by managing the community building which provides a venue for a wide range of charities working with children, families and local residents including those from vulnerable groups. Play is a vital part of any childhood and has proven developmental, educational, physical, social and emotional benefits. We serve some of the most disadvantaged communities in Cornwall where these benefits can have the potential to have the greatest impact.

We have referred to the guidance contained in the Charity Commission's general guidance on public when reviewing our aims and objectives and in planning our future activities.

Safeguarding:

Gwealan Tops AP has a Safeguarding Policy and Procedures in place. There is a Designated Safeguarding Officer and a named trustee officer for this role who are trained to Level 4 in Safeguarding .

All freelance playworkers and staff must undertake enhanced DBS checks and receive a minimum of Level 1 Safeguarding training. Any staff working with children must complete a minimum of Level 2. Any volunteers engaged in regulated activity will also carry out an enhanced DBS check and receive a minimum of Level 1 Safeguarding training.

### **ACHIEVEMENTS AND PERFORMANCE**

The focus of our work:

Our main purpose continues to be delivering children's and young people's services and facilitating high quality play opportunities. The prime focus of our playground is the co-creation of a space where all children can play in their own way. The approach is based on the principle that play is a fundamental right, vital for life and a process that children naturally engage in and is central to their well-being and enjoyment of their childhood.

During term-time we are open for unaccompanied children aged 7 to 16 after-school on Tuesday, Wednesday, Thursday and Friday and Saturday afternoons, once a registration form has been completed, and on weekdays Monday to Friday during school holidays. All play sessions are free to ensure inclusion and we operate 5 days a week and 50 weeks a year. We also run a Youth Club for young people aged 13 to 18 years of age.

## **Gwealan Tops Adventure Playground**

We have 1370 registered children, with 2700 attendances during the 2021 summer and nearly 10,000 total attendances throughout the year. In 21/22 through fundraising, grant giving, and donations our volunteers served over 2000 free meals during the school holidays, supporting our commitment to poverty proofing. Throughout the year we provide food for any child attending the playground and provided over 1400kgs of fruit and 400kgs of bread during our after-school club sessions. We are situated in a community that is in the top 10% of deprived areas. Just under half of our users are girls. Over 17% have a diagnosed disability or Education, Health & Care Plan in place or pending. Wheelchair users can access most of the area and the stage, toilets (with hoist) and adapted trikes.

The impact of the adventure playground is many and varied. Children who attend regularly are more physically active and skilled practically; more able to work collaboratively with their peers and adults; more attentive and able to focus; exhibit improved social interaction skills; report improved relationships with their families and at school; and overwhelmingly report feeling happier, more optimistic and that they have more friends. Our playground is a safe space where they can talk, or not talk if they prefer, and know that they are always welcome and always valued. They can also prove their prowess in things that may not be valued elsewhere – here they can jump the highest, hide the best, make the most exciting thing from a box or grow the biggest carrots. The playground not only benefits children but also has a much wider impact – it benefits their siblings, their parents, and their peers at school and the local community. It also promotes a shared understanding across the community of the importance of time to play and to enjoy being a child.

Our staff are a regular source of support for children and families beyond school. We engage in a unique way based on their choice with children and have links to a wide range of agencies if needed. We have a core group of very regular attenders of whom many are children with identified additional support needs, including behavioural and educational. Our regular all year round opening times and accessibility week in week out, means that we can offer stable long-term engagement with children and families with staff who are qualified to provide targeted support. This is a child's space above all and we integrate children's rights into all aspects of our work, we form relationships that break down many barriers and means we can work differently with vulnerable children.

We are deeply embedded in our local community. Our trustees and staff live there. The children and families that use the playground are from the locality, particularly Redruth but also neighbouring villages, other nearby towns and rural areas. The children who come to the playground attend the local schools and the schools use our playground. We have many wonderful volunteers, including young people, who help with play sessions; people who donate resources; who cook food; who help with gardening or do our plumbing. The volunteers are often family members of children who come but also members of the wider community including the nearby primary schools, local businesses and the town council.

In addition to the core play provision, we offer a range of what can be termed added value provision which results from the ability of the playground to act as focus for contact not only with younger children, but also older, teenage users and their parents and carers. This year we ran 37 'Cubs in the Wild' sessions, our outdoor playgroup for parents and toddlers. We have close contact with the Home Education community and as well as promoting the use of

## **Gwealan Tops Adventure Playground**

the playground as a place where children can meet, we provided 71 Science Club sessions. Continuing to reach out to fathers, grandfathers and male carers who may have spent more time than ever at home looking after their children during the Covid-19 lockdown we decided to carry on with our Dads and Kids Breakfast Club and ran 10 monthly sessions attracting 45 male carers and over 70 children.

We have close contact with schools, health centres, local authority colleagues, youth and community organisations locally and further afield.

The majority of our founder members are still actively involved as trustees in the new incorporated charity. They have been joined by new members who are parents and local residents with a wide range of skills, knowledge and experience. They have an equally strong commitment and bring new ideas, skills and perspectives to the board. We receive regular and on-going support from Redruth Town Council and the former Mayor has both volunteered and holds a non-voting seat on the board as does another Redruth Councillor who is also a Cornwall Councillor.

This year office rooms have been leased to Home Start Kernow, CEDA (Cornwall English & Dramatic Arts) and RIO (Real Ideas Organisation), as well as to a wide range of other partners who have used our venue to deliver services for children and vulnerable people or for professional development. These include Carefree Cornwall, CN4C (Cornwall Neighbourhoods for Change), CDSSG (Cornwall Downs Syndrome Support Group), Ignite U, Cambourne and Redruth District Lions, and Redruth Town Council.

### **FINANCIAL REVIEW**

The charity secured a total income of £150,739, in the financial year 2021/22 (£153,390 in 2020/21). Of this £38,079 was unrestricted (£41,091 in 2020/21). Unrestricted income supports the sustainability of the organisation and goes towards the costs of running the building and maintaining our reserves.

Reserves Policy: As a small charity reliant on grants and donations we are committed to maintain a level of reserves that covers a quarter of the organisation's annual costs and any anticipated liabilities if future funding is not forthcoming. This currently stands at £37,000 and is reviewed regularly by the Board of Trustees.

### **PLANS FOR THE FUTURE**

The policies and procedures of the organisation have been updated and created more effective practices. In particular the new finances, risk management, safety and administrative systems introduced are showing improvements and the existing good practice will be further enhanced and embedded in the coming year.

Reviewing and improving staff and volunteer procedures to support recruitment, retention and best practice is continuous. Changes to meet new legislation, value for money, effectiveness and quality standards have been identified and will be updated.

A new approach to fundraising with more activities to attract future grants will be a key priority this year. We will be seeking additional expertise and hoping to gain support from a

## **Gwealan Tops Adventure Playground**

range of funders to help secure some long term income to build on our major successes in the last few years and to meet the ever increasing demand for the services we offer.

Our commitment to meeting the food needs of children and families locally will also be a top priority especially in the school holiday periods. We will increase the opportunities offered and build on our good reputation and partnership working to support the local community. Support for children with additional needs is an integral part of this work.

We have introduced a more robust inspection and maintenance regime to monitor the play site and structures. Ensuring we continue to meet high standards of Health and Safety is vital and the need for skills and resources to maintain, repair and develop the site is of high importance. Staff and trustee training plus investment are integral to this.

Our trustees are committed to continuous improvement and will undertake new skills audits as part of reviewing and strengthening the organisation's capacity. The staff and trustee team will and continue to build on their already strong links locally, regionally and nationally.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

Gwealan Tops Adventure Playground is a charitable incorporated organisation (CIO) registered on 14/03/2018 (Charity number 1177542) and took over the work of the unincorporated charity called Gwealan Tops (Charity number 11444060) that was set up in 2010 from 1<sup>st</sup> April 2018. It is governed by a CIO constitution.

#### **Recruitment of Trustees:**

The organisation has in place a policy for the recruitment of Trustees that outlines the procedures for identifying potential trustees; vetting; support, induction and training; code of conduct including conflict of interests; and disciplinary and grievance. Trustees are required to sign a declaration to confirm they are legally allowed to act as a trustee and are screened through DBS and references.

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 financial statements comply with Companies Act 2006. The Trustees are responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the independently examined unaudited financial statements of the charity for the year ended 31 March 2022.

Signed on behalf of the board



Elizabeth Williams (Chair of Trustees)

23 December 2022

# Gwealan Tops Adventure Playground

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GWEALAN TOPS ADVENTURE PLAYGROUND

**Charity number 1157843**

**Company number 08978334**

I report to the trustees on my examination of the financial statements of Safer Stronger Communities (the charity) for the year ended 30 April 2022.

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

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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 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 386 of the 2006 Act;

or

2 the financial statements do not accord with those records;

or

3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination;

or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed



Date 23/12/22

Koreen James – Fellow of the Association of Accounting Technicians (FMAAT)  
Synergy Accounting 6 Deer Park Close Teignmouth Devon TQ14 9HQ

## Gwealan Tops Adventure Playground

### Statement of Financial Activities for the year ended 31st March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	2021 £
<b>Income and endowments from:</b>					
Donations and Legacies	4	5,386	-	5,386	1,564
Charitable Activities	5	33,346	111,998	145,344	151,772
Investments	6	9	-	9	54
<b>Total Income</b>		<u>38,741</u>	<u>111,998</u>	<u>150,739</u>	<u>153,390</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>52,724</u>	<u>117,052</u>	<u>169,776</u>	<u>142,462</u>
<b>Total expenditure</b>		<u>52,724</u>	<u>117,052</u>	<u>169,776</u>	<u>142,462</u>
<b>Net income</b>	8	(13,983)	(5,054)	(19,037)	10,928
<b>Transfers between Funds</b>		8,377	(8,377)	-	-
<b>Net income before other gains/(losses)</b>		(5,606)	(13,431)	(19,037)	10,928
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>61,089</u>	<u>42,358</u>	<u>103,447</u>	<u>92,519</u>
<b>Total funds carried forward</b>		<u><u>55,483</u></u>	<u><u>28,927</u></u>	<u><u>84,410</u></u>	<u><u>103,447</u></u>

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

## Gwealan Tops Adventure Playground

### Balance sheet as at 31st March 2022

	Notes	2022 £	2021 £
<b>Tangible assets</b>	10	9,264	9,815
<b>Current assets</b>			
Debtors and prepayments		-	-
Cash at bank and in hand		<u>75,996</u>	<u>97,603</u>
		75,996	97,603
<b>Current liabilities</b>			
Creditors: amounts falling due within 12 months	11	<u>850</u>	<u>(3,971)</u>
<b>Net Current assets</b>		<u>75,146</u>	<u>93,632</u>
<b>Total assets less current liabilities</b>		<u><u>84,410</u></u>	<u><u>103,447</u></u>
<b>Restricted funds</b>	12		
Restricted Income funds		28,927	42,358
<b>Unrestricted funds</b>	12		
General funds		38,079	41,091
Designated funds		<u>17,404</u>	<u>19,998</u>
			61,089
<b>Total funds</b>		<u><u>84,410</u></u>	<u><u>103,447</u></u>

For the year ended 31st March 2022

The company was entitled to the exemption from audit under section 477[2] of the Companies Act 2006

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

The directors acknowledge their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of the accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small company regime.

Approved by the board on 23 December 2022 and signed on its behalf by



Elizabeth Williams (Chair of Trustees) on 23 December 2022

# Gwealan Tops Adventure Playground

## NOTES TO THE ACCOUNTS

### **(1) Principal Accounting Policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year.

#### **(a) Basis of preparation**

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance 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 (FRS 102) 2nd edition the Charities Act 2011 and the Companies Act 2006.

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

#### **(b) Fund accounting**

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds earmarked by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

#### **(c) Income**

Income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

[i] Income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

[ii] Donated services and facilities are included at the value to the charity where this can be quantified.

[iii] The value of services provided by volunteers has not been included in these accounts.

[iv] Investment income is included when receivable.

[v] Income from charitable trading activity is accounted for when earned.

[vi] Income from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

#### **(d) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered

[i] Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them

[iii] All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

# Gwealan Tops Adventure Playground

## NOTES TO THE ACCOUNTS

### (e) Fixed assets

Tangible fixed assets costing £250 are recorded at cost , then are written off over the expected useful life of the asset -

Office Equipment 25% straight line basis

Plant & Equipment 25% straight line basis

### (f) Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount. Prepayments are valued at the amount prepaid net of any trade discounts.

### (g) Trade and other creditors

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

### (h) Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is one under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown as accruals in the balance sheet.

### (i) Statement of cash flows

The company is exempt from preparing a statement of cash flows on the grounds that it is a small charity.

## (2) Status

Gwealan Tops Adventure Playground is a registered charity [No.1177542]

and is also a company limited by guarantee [CE013529] as such there are no shareholders

## (3) Statement of Financial Activities - prior year

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<b>Income</b>			
Income and endowments from:			
Donations and legacies	1,564	-	1,564
Charitable activities	35,100	116,672	151,772
Investments	54	-	54
Total Income	<u>36,718</u>	<u>116,672</u>	<u>153,390</u>
<b>Expenditure</b>			
Charitable activities	<u>31,905</u>	<u>110,557</u>	<u>142,462</u>
Total expenditure	<u>31,905</u>	<u>110,557</u>	<u>142,462</u>
<b>Net income</b>	4,813	6,115	10,928

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

<b>Transfer between funds</b>	4,586	(4,586)	-
<b>Reconciliation of funds</b>			
Total funds brought forward	<u>51,690</u>	<u>40,829</u>	<u>92,519</u>
Total funds carried forward	<u>61,089</u>	<u>42,358</u>	<u>103,447</u>

<b>(4) Income from donations and legacies</b>		Total	Total
		2022	2021
		£	£
		<u>5386</u>	<u>1564</u>
		<u>5386</u>	<u>1564</u>

<b>(5) Income from charitable activities</b>	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
<b>Grant Income:</b>				
Big Lottery		78,870	78,870	73,476
Arts Council		824	824	7,416
HAF		25,784	25,784	-
Tesco		-	-	500
Cornwall Council		2,945	2,945	20,871
LPCD		790	790	0
HMRC Furlough		2,785	2,785	33,840
<b>Primary Purpose Trading :</b>				
Rental Income	11,672		11,672	13,378
Solar Panels	-		-	177
Other charitable income	<u>27,060</u>	-	<u>27,060</u>	<u>2,114</u>
	<u>38,732</u>	<u>111,998</u>	<u>150,730</u>	<u>151,772</u>

<b>(6) Income from investments</b>		Total	Total
		2022	2021
		£	£
		<u>9</u>	<u>54</u>
		<u>9</u>	<u>54</u>

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

#### (7) Expenditure

	Charitable activities	Total 2021
	£	£
<b>Charitable activities</b>		
Waste disposal	1,067	1,315
Health & Safety	678	633
Play resources	4,119	5,631
<b>Support costs</b>		
Wages	117,595	98,630
Staff NIC (Employers)	9,779	-
Pensions	4,905	3,178
Staff training	1,586	3,377
Travel and subsistence	24	119
Rent and rates	-	-
Light,heat and power	715	840
Insurance	2,794	2,794
Repairs and renewals	6,498	4,721
Telephone and fax	651	740
Printing,postage and Stationery	1,008	485
Subscriptions	341	372
Sundry expenses	110	159
Cleaning	-	4,342
Marketing and promotion	6,110	2,671
Consultancy fees	670	-
Legal and professional fees	132	39
Depreciation	8,988	10,314
<b>Governance costs</b>		
Accountancy fees	1,156	1,227
Independent Examination of the charity's accounts	850	875
	169,776	142,462

#### (8) Net income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of fixed assets	8,988	10,314

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

<b>(9) Employee information</b>	2022	2021
Number of employees	17	14
No employee received emoluments of more than £60,000.		
The average monthly number of employees during the year were calculated on average head count.		
	£	£
Salaries and wages	117,595	98,630
Employers NI	9,779	-
Pension costs	4,905	3,178
	<u>132,279</u>	<u>101,808</u>

Key management personnel	£	£
The total employee benefits of key management personnel	45,713	42,597

#### **(10) Tangible fixed assets**

	Office Equipment £	Plant and Equipment £	Total £
<b>Cost or revaluation</b>			
As at 1st April 2021	2,883	45,943	48,826
Additions	-	8,437	8,437
As at 31st March 2022	<u>2,883</u>	<u>54,380</u>	<u>57,263</u>
<b>Depreciation and impairment</b>			
At 1 April 2021	2,135	36,876	39,011
Depreciation charge for the year 31st March 2022	374	8,614	8,988
At 31st March 2022	2,509	45,490	47,999
<b>Net book values</b>			
At March 2022	<u>374</u>	<u>8,890</u>	<u>9,264</u>
At March 2021	748	9,067	9,815

	2022 £	2021 £
<b>(11) Creditors</b>		
Falling due within 12 months		
Trade creditors	-	219
Taxes and social security	-	-
Other creditors	-	-
Accruals and deferred income	850	3,752
	<u>850</u>	<u>3,971</u>

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

#### (12) Movements in funds

	Balance at 1st April 2021 £	Income 2022 £	Expenditure 2022 £	Transfers 2022 £	Balance at 31st March 2022 £
<b>Restricted funds</b>					
HAF	-	25,784	(10,609)	(4,593)	10,582
IWill	4,960	-	(4,960)	-	-
Big Lottery	28,612	78,870	(88,437)	(700)	18,345
Postcode Lottery	2,254	-	(1,068)	(1,186)	-
Arts Council	6,532	824	(5,458)	(1,898)	-
HMRC Furlough	-	2,785	(2,785)	-	-
Cornwall Council	-	2,945	(2,945)	-	-
Learning Partnership	-	790	(790)	-	-
<b>Total</b>	<u>42,358</u>	<u>111,998</u>	<u>(117,052)</u>	<u>(8,377)</u>	<u>28,927</u>
<b>Unrestricted funds</b>					
General funds	41,091	38,741	(41,753)	-	38,079
<b>Designated funds</b>					
Long term reserves	8,200	-	-	-	8,200
Capital	9,815	-	(8,988)	8,377	9,204
Stuarts fund	<u>1,983</u>	<u>-</u>	<u>(1,983)</u>	<u>-</u>	<u>-</u>
	<u>19,998</u>	<u>-</u>	<u>(10,971)</u>	<u>8,377</u>	<u>17,404</u>
<b>Total funds</b>	<u>103,447</u>	<u>150,739</u>	<u>(169,776)</u>	<u>-</u>	<u>84,410</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Cornwall community Foundation

Iwill

HAF

Big Lottery

Postcode Lottery

Arts Council

HMRC furlough

Cornwall Council Youth Grant

Learning Partnership

Sisterhood Project

Holiday Activities Fund

Core fundng from National Lottery

Funds to provide additional resources for young people

BigRead Fest project

Government grant for staff salaries

Choice n challenge award

Covid funding

## Gwealan Tops Adventure Playground

### NOTES TO THE ACCOUNTS

Designated funds:	
Long Term Reserves	A reserve considered prudent by the trustees to be kept separately to usual working capital
Capital	Fund to comply with the charity SORP relating to funds used to purchase capital. This matched to depreciation annually.
Stuarts fund	In memory of Stuart Lester for a new publication supporting learning through play.

#### (13) Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	9264	-	9,264
Net current assets	<u>46219</u>	<u>28927</u>	<u>75146</u>
	<u>55483</u>	<u>28927</u>	<u>84410</u>

#### (14) Trustees information

	£	£
Trustees remuneration and expenses	<u>-</u>	<u>-</u>

The trustees received no remunerations and were not involved in any related party transaction.

#### (15) Related party disclosures

##### **Controlling party**

The organisation is controlled by the trustees (shown on page 2) and no single party controls the company.

**GWEALAN TOPS ADVENTURE PLAYGROUND**

England & Wales - Charity number 1177542

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# Accounts

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**Gwealan Tops Adventure Playground**

A Charitable Incorporated Organisation

**Charity No. 1177542**

**Company No. CE013529**

**Trustees' Report and Unaudited Accounts**

**31 March 2021**

Cornwall Community Accountancy Service  
The Elms,  
61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Gwealan Tops Adventure  
Playground  
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**Gwealan Tops Adventure  
Playground  
TRUSTEES ANNUAL  
REPORT**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Company No. CE013529**

**Charity No. 1177542**

**Registered Office**

Gweal an Top  
School Lane  
Redruth  
Corwnall  
TR15 2ER

**Directors and Trustees**

The Directors of the charitable company are its Trustees for the purposes of charity law.  
The following Directors and Trustees served during the year:

Catriona Venner De Cortez

Elizabethe Williams

Joanna Howard

Karen Bode (Resigned 15 September 2020)

Stephanie Bado (Resigned 15 September 2020)

Victoria Strugnell (Resigned 18 May 2021)

**Key Management Personnel**

Play project administrator Kerry Raymond

Playground manager Bridget Handscomb

Playground manager John Fitzpatrick

**Accountants**

Cornwall Community Accountancy  
Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall  
TR15 1LS

**Bankers**

Co-operative Bank  
7/8 St Nicholas Street  
Truro  
Cornwall  
TR1 2RL

**Gwealan Tops Adventure  
Playground  
TRUSTEES ANNUAL  
REPORT**

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 March 2021.

**OBJECTIVES AND ACTIVITIES**

The objects of the charity are to promote the education, physical and emotional development, in particular but not exclusively of children and young people through the provision of free, inclusive adventure play opportunities and community facilities.

Ensuring our work delivers our Aims:

Gwealan Tops AP reviews its aims, objectives and activity throughout the year to ensure that they are developed in accordance within our stated charitable purposes.

How our activities deliver public benefit:

Our charitable activities focus on providing access to high quality and inclusive play and development opportunities. We do this through our own delivery, work with partners and by managing the community building which provides a venue for a wide range of charities working with children, families and local residents including those from vulnerable groups.

Play is a vital part of any childhood and has proven developmental, educational, physical, social and emotional benefits. We serve some of the most disadvantaged communities in Cornwall where these benefits can have the potential to have the greatest impact.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims & objectives and in planning our future activities.

Safeguarding:

Gwealan Tops AP has a Safeguarding Policy and Procedures in place. There is a Designated Safeguarding Officer and a named trustee officer for this role who are trained to Level 4 in Safeguarding .

All playworkers (freelance, workers or employed) and staff must undertake enhanced DBS checks and receive a minimum of Level 1 Safeguarding training. Any staff working with children must complete a minimum of Level 2. Any volunteers engaged in regulated activity will also carry out an enhanced DBS check and receive a minimum of Level 1 Safeguarding training.

**Gwealan Tops Adventure  
Playground  
TRUSTEES ANNUAL  
REPORT**

**ACHIEVEMENTS AND PERFORMANCE**

The focus of our work:

Our main purpose continues to be delivering children's and young people's services and facilitating high quality play opportunities. In January 2020 we received a further three-year grant from The National Lottery and had plans to continue to provide our full opening of our 5 day a week, 50 weeks a year service. We offered additional activities to under 5s and their parents/carers, set up the Dads and Kids breakfast club, negotiated gardening opportunities to be opened out for local community and education groups, provided Science Clubs for home educated children and ran cooking sessions for 6-16 year olds. And then the pandemic hit. Our response to the lockdown situation involved major revisions of Health and Safety to incorporate a Coronavirus Strategy. We set up Zoom meetings with staff and trustees and participated in local, regional and national networks. Most of our staff were on furlough during this period but with limited hours we were able to support our local community, schools and vulnerable families by redistributing food, offering family support to help children and ensuring appropriate information was shared. We posted 50 daily play challenges on our social media platforms, offered online Science Club sessions for home educated children and ran a virtual Readfest reaching over 800 people.

In July we were able to prepare for re-opening under the 'new normal'. We visited schools and liaised with similar providers to learn from each other. We had our own outdoor team meeting, and our venue was used by other organisations to meet outside and at social distance. There was a lot of preparation to establish new hygiene and social distancing protocols and introduce new cleaning regimes. We also attending virtual team meetings with social care teams to offer sessions for specific households or children who were under stress or vulnerable.

We delivered a full summer programme running sessions for six bubbles of fifteen children on five days a week over the school holiday period from the end of July to the beginning of September. The children and young people warmly embraced the opportunities this gave them – re-establishing friendships, making new relationships, experiencing the freedom and space to play which had been so sorely missed. Children need to play and this was demonstrated now more than ever. It helps them make sense of the world around them, explore possibilities and develop their resilience. We have published a small, illustrated book called 'Strange Times' capturing the experiences of Summer 2020 on the playground.

From September we ran five day a week services which also helped with the settling in period for children returning to their old schools or transitioning from primary to secondary school. The playground is a safe place to talk, play, express emotions, have respite and recovery from other stresses – the children and their families told us how important their time spent at GTAP has been to coping with the challenges they are facing. At a time when most services were closed including schools, we were open and able to operate outdoors under government guidelines.

Throughout August, September, and October we delivered numerous sessions and had success with our new Dads and Kids Breakfast Club, Cubs in the Wild, Science Club, Mural Project and Outdoor Youth Club. Unfortunately, November saw another lockdown and again we redistributed food and maintained contact with individuals and groups through online communication. On return in December the sessions, and especially the Outdoor Youth Club, proved popular and vital to children and young people's well-being. On New Year's Eve nearly 50 children and young people came to a special play session to say goodbye to 2020 and joined in with a campfire where messages and artefacts were burned in acknowledgement of the events of the past year.

**Gwealan Tops Adventure  
Playground  
TRUSTEES ANNUAL  
REPORT**

Unfortunately, we then entered another national lockdown. The core Playwork Team worked under Covid-safe protocols, updated and carried out risk assessments and fully checked the site, buildings, equipment, resources and structures. During this period staff and trustees undertook continuous professional development including distant learning qualifications, reflective practice networks, team sessions on Zoom and online short courses. The data systems were redeveloped and a new online registration system launched at the end of March. This ensured that the playground was ready for both the annual safety inspection and the anticipated re-opening of play services starting with the school Easter holidays in April 2021.

Throughout lockdown and during opening periods the charity continued to work with partners who benefit from use of the community building and our outside space. This year office rooms have been leased to Home Start Kernow, CEDA (Cornwall English & Dramatic Arts) and RIO (Real Ideas Organisation), as well as to a wide range of other partners who have used our venue to deliver services for children and vulnerable people or for professional development. These include Carefree Cornwall, CN4C (Cornwall Neighbourhoods for Change), Bingo, Cornwall Amateur Radio Club, CDSSG (Cornwall Downs Syndrome Support Group), IgniteYou, Camborne and Redruth District Lions, and Redruth Town Council.

### **FINANCIAL REVIEW**

The charity secured a total income of £153,390, in the financial year 2020/21 (£161,709 2019/20). Of this £36,718 was unrestricted (£25,850 2019/20). This unrestricted income includes Cornwall Council business support grants as well as leases and rental of rooms which constitutes the main regular part of our income and which was substantially reduced during this year. Unrestricted income is used to cover the costs of running the building with a small amount going into reserves to help prepare for the future when we do not have lottery funding. Any additional income is invested in play delivery and resources.

#### **Reserves Policy:**

The Committee has established a policy whereby the free unrestricted funds not designated or invested in tangible fixed assets held by the charity should be 3 months of the annual operating costs. This is currently calculated as £35,615 whilst the actual reserve is £41,091 (2020: 25,326.)

It has also been agreed that £2,000 was to be reserved to cover the expected cost of utilities yet to be recharged by Cornwall Council due to outstanding difficulties the Council is having in calculating the costs accurately. Cornwall Council have resolved billing for electricity but have yet to resolve gas and water. Due to the uncertainty surrounding this cost no value is shown in the accounts to date.

### **PLANS FOR FUTURE PERIODS**

#### **Organisational Development:**

Building on last year's change of status to become a Charitable Incorporated Organisation (CIO) we have continued to improve the policies and procedures of the organisation and create more effective practices. The finances, risk management, safety & administrative processes have been improved and the existing good practice enhanced & further embedded. The assets and employees of Gwealan Tops were all transferred to the new CIO, new bank accounts established and book-keeping methods upgraded.

**Gwealan Tops Adventure  
Playground  
TRUSTEES ANNUAL  
REPORT**

**Current Climate:**

With ongoing funding for delivery secured for a further three years; secure tenants and a core team in place we have maintained our stability at a time of great uncertainty for many. We recognise that we cannot be complacent and will continue to seek additional opportunities for efficiency, funding and partnerships but believe that we have a sustainable model that can resist many of the fluctuations of the times.

A priority for the coming year is greater partnership working, closer professional contact with the local authority and public sector alongside linking up more with local groups and businesses.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Gwealan Tops Adventure Playground is a charitable incorporated organisation registered on 14th March 2018 that on 1st April 2018 took over the work of the unincorporated charity Gwealan Tops, registration number 1144060, that was set up in 2010. It is governed by a CIO foundation model constitution.

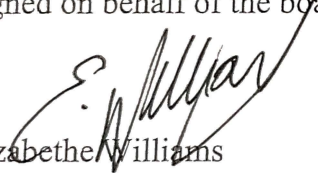
**Recruitment of trustees:**

Gwealan Tops has in place a policy for the recruitment of Trustees that outlines the procedures for identifying potential trustees; vetting; code of conduct and a disciplinary and grievance policy. Trustees are also required to sign a declaration to confirm that they are legally allowed to act as a trustee.

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. The Trustees 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.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

  
Elizabeth Williams  
Trustee

16 November 2021

**Gwealan Tops Adventure  
Playground  
INDEPENDENT EXAMINERS  
REPORT**

**Independent Examiner's Report to the trustees of Gwealan Tops Adventure Playground**

I report to the charity trustees on my examination of the accounts of Gwealan Tops Adventure Playground for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

**Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the accounts of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Debbie Risborough  
Association of Chartered Certified Accountants  
Cornwall Community Accountancy Service  
The Elms, 61 Green Lane  
Redruth  
Cornwall  
TR15 1LS  
16 November 2021

**Gwealan Tops Adventure  
Playground  
STATEMENT OF  
FINANCIAL ACTIVITIES**

**for the year ended 31 March 2021**

	Notes	Unrestrict ed funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	4	1,564	-	1,564	3,069
Charitable activities	5	35,100	116,672	151,772	158,577
Investments	6	54	-	54	63
<b>Total</b>		<b>36,718</b>	<b>116,672</b>	<b>153,390</b>	<b>161,709</b>
<b>Expenditure on:</b>					
Charitable activities	7	31,905	110,557	142,462	131,810
<b>Total</b>		<b>31,905</b>	<b>110,557</b>	<b>142,462</b>	<b>131,810</b>
Net gains on investments		-	-	-	-
<b>Net income</b>	8	<b>4,813</b>	<b>6,115</b>	<b>10,928</b>	<b>29,899</b>
Transfers between funds		4,586	(4,586)	-	-
<b>Net income before other gains/(losses)</b>		<b>9,399</b>	<b>1,529</b>	<b>10,928</b>	<b>29,899</b>
<b>Other gains and losses:</b>					
<b>Net movement in funds</b>		<b>9,399</b>	<b>1,529</b>	<b>10,928</b>	<b>29,899</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		51,690	40,829	92,519	62,620
<b>Total funds carried forward</b>		<b>61,089</b>	<b>42,358</b>	<b>103,447</b>	<b>92,519</b>

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

**Gwealan Tops Adventure  
Playground  
BALANCE SHEET**

at **31 March 2021**

Company No. CE013529	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	10	9,815	14,697
		9,815	14,697
<b>Current assets</b>			
Cash at bank and in hand		97,603	80,608
		97,603	80,608
<b>Creditors:</b> Amount falling due within one year	11	(3,971)	(2,786)
<b>Net current assets</b>		93,632	77,822
<b>Total assets less current liabilities</b>		103,447	92,519
<b>Net assets excluding pension asset or liability</b>		103,447	92,519
<b>Total net assets</b>		103,447	92,519
<b>The funds of the charity</b>			
<b>Restricted funds</b>			
Restricted income funds	12	42,358	40,829
		42,358	40,829
<b>Unrestricted funds</b>			
General funds	12	41,091	25,326
Designated funds		19,998	26,364
		61,089	51,690
<b>Total funds</b>		103,447	92,519

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

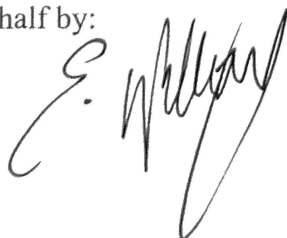
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

Approved by the board on 16 November 2021

And signed on its behalf by:

Elizabethe Williams  
Trustee  
16 November 2021



**Gwealan Tops Adventure  
Playground  
NOTES TO THE ACCOUNTS**

**for the year ended 31 March 2021**

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance 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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 charity constitutes a public benefit entity as defined by FRS102.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds      These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds      These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds      These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds      These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Gwealan Tops Adventure  
Playground  
NOTES TO THE ACCOUNTS**

**Income**

Recognition of income      Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure      Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies      Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts      Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities      These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help      The value of any volunteer help received is not included in the accounts.

Investment income      This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets      This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets      This includes any gain or loss on the sale of investments.

**Expenditure**

Recognition of expenditure      Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds      These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities      These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable      All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs      These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure      These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Gwealan Tops Adventure  
Playground**

**NOTES TO THE ACCOUNTS**

**Tangible fixed assets and depreciation**

Individual fixed assets costing £250 or more are initially recorded at cost. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Office Equipment        25% straight line basis

Plant & Equipment      25% straight line basis

**Stocks**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

**Trade and other debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

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

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Gwealan Tops Adventure  
Playground  
NOTES TO THE ACCOUNTS**

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

**Statement of cash flows**

The charity is exempt from preparing a statement of cash flows on the grounds that it is a small charity

**2 Company status**

The organisation is a charitable incorporated organisation and consequently does not have share capital.

**3 Statement of Financial Activities - prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>
<b>Income and endowments from:</b>			
Donations and legacies	3,069	-	3,069
Charitable activities	22,718	135,859	158,577
Investments	63	-	63
<b>Total</b>	25,850	135,859	161,709
<b>Expenditure on:</b>			
Charitable activities	32,092	99,718	131,810
<b>Total</b>	32,092	99,718	131,810
<b>Net income</b>	(6,242)	36,141	29,899
Transfers between funds	440	(440)	
<b>Net income before other gains/(losses)</b>	(5,802)	35,701	29,899
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	(5,802)	35,701	29,899
<b>Reconciliation of funds:</b>			
Total funds brought forward	57,492	5,128	62,620
<b>Total funds carried forward</b>	51,690	40,829	92,519

**Gwealan Tops Adventure  
Playground  
NOTES TO THE ACCOUNTS**

**4 Income from donations and legacies**

	<b>Unrestricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£
Donations and Legacies	1,564	1,564	3,069
	1,564	1,564	3,069

**5 Income from charitable activities**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£	£
<b>Grant Income:</b>				
Big Lottery	-	73,476	73,476	98,429
Arts Council	-	7,416	7,416	-
Tesco	-	500	500	1,000
Cornwall Council	19,431	1,440	20,871	-
HMRC Furlough	-	33,840	33,840	-
UK Youth Fund	-	-	-	7,970
Postcode Lottery	-	-	-	20,000
Cornwall Community Foundation	-	-	-	4,960
Other grants	-	-	-	3,500
<b>Primary Purpose Trading:</b>				
Rental Income	13,378	-	13,378	10,700
Lease Income	-	-	-	10,750
Solar panels	177	-	177	1,268
Other charitable income	2,114	-	2,114	-
	35,100	116,672	151,772	158,577

**6 Income from investments**

	<b>Unrestricted</b>	<b>Total 2021</b>	<b>Total 2020</b>
	£	£	£
Interest on cash deposits	54	54	63
	54	54	63

**Gwealan Tops Adventure  
Playground  
NOTES TO THE ACCOUNTS**

**7 Expenditure on charitable activities**

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
<i>Direct expenditure on charitable activities</i>				
Waste disposal	869	446	1,315	1,027
Health & safety	299	334	633	1,186
Play resources	136	5,495	5,631	11,311
<i>Support Costs</i>				
Wages	9,091	89,539	98,630	90,083
Staff NIC (Employers)	-	-	-	114
Pensions	-	3,178	3,178	2,332
Staff training	169	3,208	3,377	808
Travel and subsistence	119	-	119	523
Rent & rates	-	-	-	911
Light, heat and power	711	129	840	1,642
Insurance	-	2,794	2,794	2,540
Repairs & renewals	2,716	2,005	4,721	1,877
Telephone and fax	529	211	740	579
Printing, postage and stationery	254	231	485	1,005
Subscriptions	22	350	372	119
sundry expenses	-	159	159	-
Cleaning	4,292	50	4,342	3,788
Marketing and promotion	1,963	708	2,671	452
Consultancy fees	-	-	-	300
Legal and professional fees	39	-	39	636
Depreciation	10,314	-	10,314	8,610
<i>Governance costs</i>				
Accountancy fees	-	1,227	1,227	1,092
Independent examination of the charity's accounts	382	493	875	875
	31,905	110,557	142,462	131,810

**8 Net income before transfers**

	<b>2021</b>	<b>2020</b>
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	10,314	8,610

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**9 Staff costs**

Salaries and wages	98,630	90,083
Social security costs	-	114
Pension costs	3,178	2,332
	<u>101,808</u>	<u>92,529</u>

No employee received emoluments in excess of £60,000.

Trustees received no remuneration, expenses or benefits in kind during the current or prior year.

Total employee benefits received by key management personnel	42,597	44,761
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The average monthly number of full time equivalent employees during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Charitable activities	14	14
	<u>14</u>	<u>14</u>

**10 Tangible fixed assets**

	<b>Office Equipment</b>	<b>Plant &amp; Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost or revaluation</b>			
At 1 April 2020	2,135	41,258	43,393
Additions	748	4,685	5,433
At 31 March 2021	<u>2,883</u>	<u>45,943</u>	<u>48,826</u>
<b>Depreciation and impairment</b>			
At 1 April 2020	2,135	26,561	28,696
Depreciation charge for the year	-	10,315	10,315
At 31 March 2021	<u>2,135</u>	<u>36,876</u>	<u>39,011</u>
<b>Net book values</b>			
At 31 March 2021	<u>748</u>	<u>9,067</u>	<u>9,815</u>
At 31 March 2020	<u>-</u>	<u>14,697</u>	<u>14,697</u>

**11 Creditors:**

amounts falling due within one year

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	219	-
Other taxes and social security	-	1,847
Other creditors	-	64
Accruals and deferred income	3,752	875
	<u>3,971</u>	<u>2,786</u>

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**12 Movement in funds**

	At 1 April 2020	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2021 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Cornwall Community Foundation - IWill	4,960	-	-	-	4,960
Big Lottery	17,905	73,476	(62,769)	-	28,612
UK Youth Fund	7,530	-	(5,692)	(1,838)	-
Postcode Lottery	10,434	-	(5,334)	(2,846)	2,254
Arts Council	-	7,416	(884)	-	6,532
HMRC furlough Cornwall Council	-	33,840	(33,840)	-	-
Youth Grant	-	1,440	(1,538)	98	-
Small Funds	-	500	(500)	-	-
<i>Total</i>	<u>40,829</u>	<u>116,672</u>	<u>(110,557)</u>	<u>(4,586)</u>	<u>42,358</u>
<b>Unrestricted funds:</b>					
<b>General funds</b>					
	25,326	36,549	(19,722)	(1,062)	41,091
<b>Designated funds:</b>					
Long Term Reserves	8,200	-	-	-	8,200
Capital	14,697	-	(10,314)	5,432	9,815
Stuarts fund	3,467	169	(1,869)	216	1,983
<i>Total</i>	<u>26,364</u>	<u>169</u>	<u>(12,183)</u>	<u>5,648</u>	<u>19,998</u>
<b>Revaluation Reserves:</b>					
<b>Total funds</b>	<u>92,519</u>	<u>153,390</u>	<u>(142,462)</u>	<u>-</u>	<u>103,447</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Cornwall Community Foundation - IWill	Sisterhood project
Big Lottery	Core funding from the National Lottery
UK Youth Fund	Funds to provide additional resources for young people.
Postcode Lottery	Funds to provide additional resources for young people.
Arts Council	
HMRC furlough Cornwall Council	Government grant for staff salaries
Youth Grant	Choice n challenge award
Small Funds	Various small restricted funds

Designated funds:

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**NOTES TO THE ACCOUNTS**

Long Term Reserves	A reserve considered prudent by trustees to be kept away from usual working capital.
Capital	Fund to comply with the charity SORP relating to funds used to purchase capital. This is matched to depreciation annually.
Stuarts fund	In memory of Stuart Lester for a new publication supporting learning through play.

**Analysis of net assets between**

**13 funds**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed assets	9,815	-	9,815
Net current assets	51,274	42,358	93,632
	<u>61,089</u>	<u>42,358</u>	<u>103,447</u>

**14 Related party disclosures**

***Controlling party***

The organisation is controlled by the trustees shown on page 2 thus no single party controls the company.