

PlayBoard Northern Ireland

Northern Ireland · Charity number 104724

Details

Known as	PlayBoard NI
Status	Received
Company number	30225
Registered	2016-03-14
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Playboard 7 Crescent Gardens Belfast BT7 1ns BT7 1NS
Phone	028 9080 3380
Email	info@playboard.co.uk
Website	www.playboard.org

Activities

Purposes: The objects of PlayBoard are to promote any charitable purposes to advocate the provision of play facilities, services and training for recreation, leisure and play for the benefit of children and young people within the United Kingdom and Republic of Ireland, being play facilities and services of which such persons have need, by reason of their youth, poverty, disablement or social and economic circumstances, and which will improve the conditions of their life for such persons by promoting their physical, social and emotional wellbeing.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The advancement of citizenship or community development

How the charity works: Advice/advocacy/information, Education/training, General charitable purposes, Human rights/equality, Medical/health/sickness, Playgroup/after schools, Research/evaluation, Sport/recreation, Youth development

Who the charity helps: Adult training, Carers, Children (5-13 year olds), Community safety/crime prevention, Ethnic minorities, General public, Interface communities, Parents, Physical disabilities, Specific areas of deprivation, Unemployed/low income, Voluntary and community sector, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£573,982	£583,445	£-115,792	16

Trustees

Name	Role	Appointed
Fey		
Judith		
Kierna		
Miss Sinead Kelly		
Mr Roger Winter		
Mr Stuart Buchanan		

Accounts

REGISTERED COMPANY NUMBER: NI030225 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC 104724

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2025
for
Playboard Northern Ireland
(A Company Limited by Guarantee)

Lynn Drake & Co Ltd
Statutory Auditors
1st Floor
34 B-D Main Street
Moirá
Co. Armagh
BT67 0LE

Playboard Northern Ireland

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Grants Receivable		-	557,577	557,577	459,337
Other trading activities	2	12,550	-	12,550	126,975
Investment income	3	3,855	-	3,855	3,385
Total		<u>16,405</u>	<u>557,577</u>	<u>573,982</u>	<u>589,697</u>
EXPENDITURE ON					
Charitable activities	5				
Direct Charitable Expenditure		29,468	547,439	576,907	689,543
Governance		-	6,538	6,538	5,974
Total		<u>29,468</u>	<u>553,977</u>	<u>583,445</u>	<u>695,517</u>
NET INCOME/(EXPENDITURE)		(13,063)	3,600	(9,463)	(105,820)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,454,533	-	1,454,533	1,560,353
TOTAL FUNDS CARRIED FORWARD		<u><u>1,441,470</u></u>	<u><u>3,600</u></u>	<u><u>1,445,070</u></u>	<u><u>1,454,533</u></u>

The notes form part of these financial statements

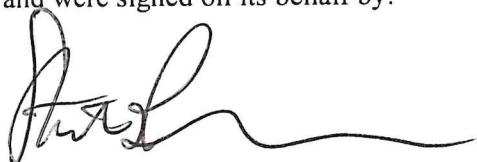
Playboard Northern Ireland

Statement of Financial Position
31 March 2025

	Notes	31.3.25 £	31.3.24 £
FIXED ASSETS			
Tangible assets	11	853,906	875,908
CURRENT ASSETS			
Debtors	12	77,714	114,709
Cash at bank		629,242	474,010
		<u>706,956</u>	<u>588,719</u>
CREDITORS			
Amounts falling due within one year	13	(115,792)	(10,094)
NET CURRENT ASSETS		<u>591,164</u>	<u>578,625</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,445,070	1,454,533
NET ASSETS		<u>1,445,070</u>	<u>1,454,533</u>
FUNDS	15		
Unrestricted funds		1,441,470	1,454,533
Restricted funds		3,600	-
TOTAL FUNDS		<u>1,445,070</u>	<u>1,454,533</u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 June 2025 and were signed on its behalf by:



Mr S Buchanan - Trustee

The notes form part of these financial statements

Playboard Northern Ireland**Statement of Cash Flows**
for the Year Ended 31 March 2025

	Notes	31.3.25 £	31.3.24 £
Cash flows from operating activities			
Cash generated from operations	1	160,032	63,104
Net cash provided by operating activities		160,032	63,104
Cash flows from investing activities			
Purchase of tangible fixed assets		(4,800)	-
Net cash (used in)/provided by investing activities		(4,800)	-
Change in cash and cash equivalents in the reporting period		155,232	63,104
Cash and cash equivalents at the beginning of the reporting period		474,010	410,906
Cash and cash equivalents at the end of the reporting period		629,242	474,010

The notes form part of these financial statements

Playboard Northern Ireland

Notes to the Statement of Cash Flows
for the Year Ended 31 March 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.25 £	31.3.24 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(9,463)	(105,820)
Adjustments for:		
Depreciation charges	26,802	28,484
Decrease in debtors	36,995	146,755
Increase/(decrease) in creditors	105,698	(6,315)
Net cash provided by operations	<u>160,032</u>	<u>63,104</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/24 £	Cash flow £	At 31/3/25 £
Net cash			
Cash at bank	474,010	155,232	629,242
	<u>474,010</u>	<u>155,232</u>	<u>629,242</u>
Total	<u>474,010</u>	<u>155,232</u>	<u>629,242</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

(a) General information and basis of preparation

Playboard Northern Ireland is constituted as a company limited by guarantee incorporated in Northern Ireland (NI030225). In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

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), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity..

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled. Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities (SoFA) when receivable. Income received from collections is recognised when received.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives government grants which are detailed within the notes to these financial statements. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis, inclusive of VAT which cannot be recovered and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Costs of raising funds includes the costs associated with attracting voluntary incomes;
Expenditure on charitable activities includes 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; and
Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on an insert detail basis and other overheads have been allocated on a basis consistent with the use of resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Buildings	- 2% Straight Line
Fixtures & Fittings	- 25% Straight Line

(g) Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provision of the instrument.

Basic financial instruments are initially recognised at the amounts receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or relived and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designed hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain is recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

(h) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(i) Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(j) Leases

Assets acquired under finance leases are capitalised and depreciated over the shorter of the lease term and the expected useful life of the asset. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability using the effective interest method. The related obligations, net of future finance charges, are included in creditors.

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

(k) Tax

No provision is required for taxation as the company is defined as a charity for taxation purposes.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES - continued

Basis of preparing the financial statements

The charity is a registered charity and so such is entitled to certain tax exemptions on income and profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

(l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

(m) Judgements estimates

The following judgements including those involving estimates that have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

(i) depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Playboard Northern Ireland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

2. OTHER TRADING ACTIVITIES

	31.3.25	31.3.24
	£	£
Play Delivery	11,406	121,199
Sales	738	1,223
Positive Playgrounds	-	4,553
Misc Income	406	-
	<u>12,550</u>	<u>126,975</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Bank Interest	<u>3,855</u>	<u>3,385</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.25	31.3.24
		£	£
Grants	Grants Receivable	<u>557,577</u>	<u>459,337</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
Department of Education	260,000	131,000
DE Consult	-	4,931
RCCP	60,000	67,532
HSCB Bright Start	120,000	120,000
Peace IV - Our Generation	-	135,874
Big Lottery Fund	35,915	-
PeacePlus	76,862	-
PeacePlus Capital	4,800	-
	<u>557,577</u>	<u>459,337</u>

Playboard Northern Ireland

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Direct Charitable Expenditure	570,237	6,670	576,907
Governance	-	6,538	6,538
	<u>570,237</u>	<u>13,208</u>	<u>583,445</u>

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Direct Charitable Expenditure	6,670	-	6,670
Governance	-	6,538	6,538
	<u>6,670</u>	<u>6,538</u>	<u>13,208</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25 £	31.3.24 £
Auditors' remuneration	2,500	2,500
Accountancy Fees	3,120	3,421
Depreciation - owned assets	<u>26,802</u>	<u>28,484</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Playboard Northern Ireland

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

9. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	389,293	470,070
Social security costs	39,800	47,940
Other pension costs	16,060	20,319
	<u>445,153</u>	<u>538,329</u>

The key management personnel of the charity comprise of the Chief Executive Officer, the Director of Corporate Services & Finance and the Director of Service Delivery & Development. The salaries paid to key management personnel during the year totalled £165,820. (2024: £171,875)

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Management and Administration	<u>11</u>	<u>20</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	31.3.25	31.3.24
£60,001 - £70,000	-	1
£70,001 - £80,000	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Grants Receivable	12,463	446,874	459,337
Other trading activities	126,975	-	126,975
Investment income	<u>3,385</u>	<u>-</u>	<u>3,385</u>
Total	<u>142,823</u>	<u>446,874</u>	<u>589,697</u>
EXPENDITURE ON			
Charitable activities			
Direct Charitable Expenditure	242,669	446,874	689,543
Governance	<u>5,974</u>	<u>-</u>	<u>5,974</u>
Total	<u>248,643</u>	<u>446,874</u>	<u>695,517</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
NET INCOME/(EXPENDITURE)	(105,820)	-	(105,820)
 RECONCILIATION OF FUNDS			
Total funds brought forward	1,560,353	-	1,560,353
TOTAL FUNDS CARRIED FORWARD	<u>1,454,533</u>	<u>-</u>	<u>1,454,533</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024	1,215,249	132,825	1,348,074
Additions	-	4,800	4,800
Disposals	-	(65,943)	(65,943)
At 31 March 2025	1,215,249	71,682	1,286,931
DEPRECIATION			
At 1 April 2024	340,727	131,439	472,166
Charge for year	24,404	2,398	26,802
Eliminated on disposal	-	(65,943)	(65,943)
At 31 March 2025	365,131	67,894	433,025
NET BOOK VALUE			
At 31 March 2025	<u>850,118</u>	<u>3,788</u>	<u>853,906</u>
At 31 March 2024	<u>874,522</u>	<u>1,386</u>	<u>875,908</u>

Playboard Northern Ireland

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	2,714	34,806
SEUPB Peace IV	-	4,832
HSCB	60,000	60,000
Childcare Partnership	15,000	15,000
Prepayments	-	71
	<u>77,714</u>	<u>114,709</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	965	3,894
Accruals and deferred income	114,827	6,200
	<u>115,792</u>	<u>10,094</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.25 Total funds	31.3.24 Total funds
	£	£	£	£
Fixed assets	850,306	3,600	853,906	875,908
Current assets	600,198	106,758	706,956	588,719
Current liabilities	(9,034)	(106,758)	(115,792)	(10,094)
	<u>1,441,470</u>	<u>3,600</u>	<u>1,445,070</u>	<u>1,454,533</u>

15. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	347,151	11,341	358,492
Designated Funds	1,107,382	(24,404)	1,082,978
	<u>1,454,533</u>	<u>(13,063)</u>	<u>1,441,470</u>
Restricted funds			
PeacePlus Capital	-	3,600	3,600
	<u>1,454,533</u>	<u>(9,463)</u>	<u>1,445,070</u>
TOTAL FUNDS	<u>1,454,533</u>	<u>(9,463)</u>	<u>1,445,070</u>

Playboard Northern Ireland

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,405	(5,064)	11,341
Designated Funds	-	(24,404)	(24,404)
	<u>16,405</u>	<u>(29,468)</u>	<u>(13,063)</u>
Restricted funds			
Bright Start	120,000	(120,000)	-
Regional Child Care Partnership	60,000	(60,000)	-
Department of Education	260,000	(260,000)	-
Big Lottery	35,915	(35,915)	-
PeacePlus	76,862	(76,862)	-
PeacePlus Capital	4,800	(1,200)	3,600
	<u>557,577</u>	<u>(553,977)</u>	<u>3,600</u>
TOTAL FUNDS	<u><u>573,982</u></u>	<u><u>(583,445)</u></u>	<u><u>(9,463)</u></u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/24 £
Unrestricted funds				
General fund	428,566	(81,416)	1	347,151
Designated Funds	1,131,787	(24,404)	(1)	1,107,382
	<u>1,560,353</u>	<u>(105,820)</u>	<u>-</u>	<u>1,454,533</u>
TOTAL FUNDS	<u><u>1,560,353</u></u>	<u><u>(105,820)</u></u>	<u><u>-</u></u>	<u><u>1,454,533</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,823	(224,239)	(81,416)
Designated Funds	-	(24,404)	(24,404)
	<u>142,823</u>	<u>(248,643)</u>	<u>(105,820)</u>
Restricted funds			
Peace IV - Our Generation	135,874	(135,874)	-
Bright Start	120,000	(120,000)	-
Regional Child Care Partnership	60,000	(60,000)	-
Department of Education	131,000	(131,000)	-
	<u>446,874</u>	<u>(446,874)</u>	<u>-</u>
TOTAL FUNDS	<u>589,697</u>	<u>(695,517)</u>	<u>(105,820)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	428,566	(70,075)	1	358,492
Designated Funds	1,131,787	(48,808)	(1)	1,082,978
	<u>1,560,353</u>	<u>(118,883)</u>	<u>-</u>	<u>1,441,470</u>
Restricted funds				
PeacePlus Capital	-	3,600	-	3,600
	<u>-</u>	<u>3,600</u>	<u>-</u>	<u>3,600</u>
TOTAL FUNDS	<u>1,560,353</u>	<u>(115,283)</u>	<u>-</u>	<u>1,445,070</u>

Playboard Northern Ireland

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,228	(229,303)	(70,075)
Designated Funds	-	(48,808)	(48,808)
	159,228	(278,111)	(118,883)
Restricted funds			
Peace IV - Our Generation	135,874	(135,874)	-
Bright Start	240,000	(240,000)	-
Regional Child Care Partnership	120,000	(120,000)	-
Department of Education	391,000	(391,000)	-
Big Lottery	35,915	(35,915)	-
PeacePlus	76,862	(76,862)	-
PeacePlus Capital	4,800	(1,200)	3,600
	1,004,451	(1,000,851)	3,600
TOTAL FUNDS			
	1,163,679	(1,278,962)	(115,283)

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

Playboard Northern Ireland**Detailed Statement of Financial Activities**
for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Other trading activities		
Play Delivery	11,406	121,199
Sales	738	1,223
Positive Playgrounds	-	4,553
Misc Income	406	-
	12,550	126,975
Investment income		
Bank Interest	3,855	3,385
Charitable activities		
Grants	557,577	459,337
Total incoming resources	573,982	589,697
 EXPENDITURE		
Charitable activities		
Wages	389,293	470,070
Social security	39,800	47,940
Pensions	16,060	20,319
Rates and water	1,062	1,069
Insurance	5,003	6,515
Light and heat	10,516	11,014
Telephone	6,697	7,060
Postage and stationery	3,438	1,886
Sundries	356	882
Cleaning	4,479	4,237
Repairs and Renewals	10,644	11,616
IT Support	9,737	9,418
Printing and Publicity	3,549	790
Affiliation Fees	326	490
Staff Travel	1,675	196
Redundancy Payment	-	25,074
Van Rental	-	807
Consultancy and Facilitation	14,065	16,349
Meeting and Conference Costs	2,024	2,187
Staff Training	830	-
Monitoring and Evaluation	1,123	-
Carried forward	520,677	637,919

This page does not form part of the statutory financial statements

Playboard Northern Ireland

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	31.3.25 £	31.3.24 £
Charitable activities		
Brought forward	520,677	637,919
Project Travel	6,548	6,497
Project Materials	14,910	2,779
Play Day	-	992
Play Delivery Programmes	-	462
Peace IV Project Costs	-	12,096
PeacePlus Project Costs	1,300	-
Depn of freehold property	24,404	24,404
Depn of fixtures and fittings	2,398	4,080
	570,237	689,229
Support costs		
Finance		
Bank charges	194	228
Foreign Exchange Losses	6,476	86
	6,670	314
Governance costs		
Auditors' remuneration	2,500	2,500
Accountancy Fees	3,120	3,421
Legal & Professional Fees	918	53
	6,538	5,974
Total resources expended	583,445	695,517
Net expenditure	(9,463)	(105,820)

This page does not form part of the statutory financial statements

Accounts

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024

Company No: NI030225
Charity No: NIC104724

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
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Year Ended 31 March 2024

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PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Company Information

Trustees	Mr S Buchanan	(Chairperson)
	Mr R Winter	(Vice-Chairperson)
	Mrs F Cole	(Treasurer)
	Miss S Kelly	
	Mrs P Lowry	
	Mr N Galway	
	Mr I Hontavilla	(Resigned 8 May 2024)
	Miss J Hadden	(Resigned 29 May 2024)
	Mrs A Crawford	(Resigned 22 November 2023)

Secretary Mr J Gillen

Address for correspondence 7 Crescent Gardens
Belfast
BT7 1NS

Registered Office 7 Crescent Gardens
Belfast
BT7 1NS

Auditor FPM Accountants Ltd
Chartered Accountants
1-3 Arthur Street
Belfast
BT1 4GA

Bankers Bank of Ireland
4-8 High Street
Belfast
BT1 2BA

Solicitors Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

Registered Charity No. NIC104724
HMRC Charity No. XR86639
Registered Company No. NI030225

Key Management Personnel:

Mr A Herron	Chief Executive Officer
Mr J Gillen	Director of Corporate Service & Finance
Mrs A Stallard	Director of Service Delivery & Development (Acting)

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2024

The Executive Committee are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2008, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairs Report

As PlayBoard approaches a significant milestone in its history – with our upcoming 40th anniversary - it gives me great pleasure to write my second forward as Chair for the organisation's Annual Impact report, covering the year 2023/24. As a long-time supporter of PlayBoard, I am honoured to fulfil the role of Chair, and am immensely proud of the organisation's many significant achievements over the years.

As with previous Annual Impact reports, this document provides only a snapshot of PlayBoard's considerable activity and impact over the past year. I would actively encourage you to visit our website regularly, follow us on social media and sign up to our regular E-Play. These various platforms allow you to keep up to date on all that PlayBoard does in Leading the Play Agenda in Northern Ireland. As in previous years, our annual report provides you with a snapshot of Playboard's activity and impact. I would encourage you to look at our website, follow us on Facebook or Twitter, and sign up to our E-Play, which will keep you a breast of all that we do in Leading the Play Agenda in Northern Ireland.

Alongside our many colleagues across the wider community, voluntary and charitable sector, it has once again been a significantly challenging year for PlayBoard. Ongoing political instability has embedded an unfavourable external funding environment, impacting at core, strategic & operational funding levels. Whilst the resumption of the NI Assembly is welcome & offers some signs of positivity and hope, the legacy of political instability continues to cause significant concern, with a continued deficit in decision making & a lack of budgetary sign-off.

Beyond the political arena, the continued economic downturn, coupled with rising utility and material costs, has added significant further financial pressure to the organisation whilst creating a hesitant and undefined environment. These wider economic pressures, alongside the imposition of funding cuts of around 20%, acted to increase operating costs significantly whilst reducing income raising and fundraising opportunities. Such external factors have led to PlayBoard reporting an end of year deficit. Throughout the year, the Board and Senior Management Team have worked diligently to circumnavigate the many challenges we have faced. We are, however, confident that the resumption of the political institutions will allow us to move swiftly back towards stability and growth over the coming years.

At societal level, the need for quality play has never been more apparent. Continued physical and mental health concerns regarding our children and young people, alongside recognition of the critical role of play in supporting educational, skills and social development, make the work of PlayBoard as necessary as it ever has been. Indeed, during the past year, the need for further action at government level to embed the right to play in Northern Ireland was emphasised by the United Nation Committee on the Rights of the Child during its most recent reporting review. At the core of the Committee recommendations was the establishment of a clear Play Strategy for Northern Ireland - a key target for PlayBoard as we move forward.

Despite the many challenges presented throughout the year, PlayBoard has continued to develop and deliver key services in support of achieving its overarching strategic plan. Advocacy, campaigning and lobbying at all

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

levels remain a cornerstone of PlayBoard's work, with a focus on making the right to play a reality for all children through a combination of research, communications and public campaigning.

During the year membership rose by 5%, whilst social media reach across all platforms resulted in over 500,000 impressions. Active representation on key strategic fora ensured PlayBoard continued to shape the policy framework for children and young people, whilst participation in conferences and seminars helped to expand the organisation's reach.

From a campaigning perspective, following initial budget cuts, PlayBoard successfully secured the resumption of funding for at-risk 'Bright Start' School Age Childcare providers, and delivered a celebration campaign highlighting the benefits of play-based School Age Childcare.

PlayBoard's increased membership and growing reach lends ever increasing support to our lobbying work, providing us with a clear mandate for continued political engagement aimed at securing a Play Strategy for Northern Ireland. The delivery and enhancement of play opportunities has been at the core of PlayBoard's work since its establishment in 1985. Over the year, we have continued to work at a local level supporting the delivery of community play sessions within local council areas, delivered training and support to the primary school sector, and delivered a pilot prison-based programme. The SEUPB-funded Our Generation programme came to an end, having delivered to over 1,000 children, 500 practitioners and 270 parents over its 3 years of delivery.

Acknowledging the need to work towards enhanced access to inclusive play opportunities, PlayBoard, in partnership with the Mae Murray Foundation, developed and launched the ADAPT Framework, aimed at supporting the design and development of inclusive play spaces. Demand for PlayBoard's support, training and resources again stretched beyond Northern Ireland, with an increasing demand from the Republic of Ireland (RoI). In line with growing levels of interest, we will continue to explore play and playwork development opportunities across the island of Ireland over the coming years. As an organisation, PlayBoard prides itself in being able to establish, strengthen and maintain good partnership relations with a wide range of stakeholders. Our abilities within this area have helped us to remain responsive to changing needs whilst growing strong alliances to deliver improved outcomes for play.

On behalf of the Board and wider staff team, I would like to thank our members for your continued support over the past year, and for your continued belief in our vision of a playful future for our children and young people. On your behalf, we will continue to strive to achieve the vision as laid out in our strategic plan.

I would also like to acknowledge the support of all our funding agencies who contribute to making PlayBoard the organisation that it is. PlayBoard's commitment to professionalism, coupled with robust internal management, planning and governance systems, will ensure that we continue to successfully navigate the many challenges faced by the voluntary and community sector.

Finally, a massive thank you to our fantastic staff team who, despite repeated challenges and uncertainty, showed skill, determination and enthusiasm to deliver the right to play for so many children and young people across Northern Ireland and beyond.

Stuart Buchanan
Chairperson

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

PURPOSES AND ACTIVITIES

As the lead NGO for play in Northern Ireland, PlayBoard works strategically to influence policy development that is supportive of play whilst providing support for grass roots organisations involved in play delivery. Representing a strategic network of individuals and organisations both within, and related to, the play sector, PlayBoard exists to promote and to advocate play on behalf of its membership, and the children and young people it represents.

PlayBoard supports and develops the interests and aspirations of its membership with the aim of providing an independent voice for the play sector. Working with its membership, the wider play sector and key cross-sectoral stakeholders, PlayBoard works to promote, create and develop quality play opportunities aimed at improving children's play experiences, holistic development and overall quality of life across Northern Ireland. In addition to its work in Northern Ireland, PlayBoard provides focused support and delivers play programmes within the Republic of Ireland in response to demand, whilst contributing at UK level through its representative role on the UK Play Policy Forum and UK Play Safety Forum.

PlayBoard provides support to any child or young person, individual or organisation whose ethos is based around supporting the child's right to play - to express their views and participate in the decision-making process as it relates to play and wider community planning issues. PlayBoard supports the play sector through the provision of play-based information, training and advice on a range of areas including play qualifications, committee governance, charity law, fundraising, best practice development, human resources, advocacy and school age childcare development.

In line with our mission statement, the principal activity of PlayBoard during the year was: Leading the Play Agenda. This took many forms, including promoting the benefits of children's play to ensure the holistic development of the child; ensuring there was adequate investment in children and young people through training and quality play projects, advising and assisting in the administration of funding to play services and engaging in political lobbying in a local, national and international context.

PlayBoard has delivered advice, support and training to the sector through one of its thematic support programmes, that is the School Age Childcare Bright Start programme. Further, a number of Workforce and Play Development programmes were delivered including Positive PlayGrounds, Youth@Play and Play Training for childcare settings including SureStart's and daycare settings.

With the end of funding for PlayBoard's highly successful 'Spaces to Be' project, part of the SEUPB funded OUR Generation programme, PlayBoard has strived to secure further funding to expand the project through PEACE Plus. If successful, further funding will enable PlayBoard to develop its suite of play based approaches to tackling underlying health and wellbeing issues outside of the Urban Villages.

As part of the planned programme, children and young people will support programme design and delivery, developing skills and confidence through play to improve well-being within their communities and to act as agents of change, building peace for future generations. Using play, PlayBoard will build resilience in children and young people by recognising and celebrating difference, in turn supporting their positive mental health and well-being.

PlayBoard continues to administer the Bright Start programme on behalf of The Department of Health, Social Services and Public Safety through the Regional Childcare Partnership as work continues on the development of the Early Learning and Childcare Strategy. Locally PlayBoard is represented on multiple networks and forums including the Childcare Partnerships, CINI Early Years Alliance, NICCY Participation Forum, All Party Children and Young People's group, Childhood, Transition and Social Justice Initiative.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

On a wider level, PlayBoard continues to represent the interests of the play sector in Northern Ireland on a number of National and International Forums including:

- UK Four Nation Children's Play Policy Forum
- UK Play Safety Forum
- The British Standards Institute
- The International Play Association via the Northern Ireland branch (IPA NI), and
- The European Network for School Age Childcare

PUBLIC BENEFIT STATEMENT

PlayBoard's direct beneficiaries are children, young people, parents, carers, child-minders, playworkers and play-based organisations. Further the children and young people who are supported by those organisations can be viewed as indirect beneficiaries.

BENEFITS

The following benefits will be achieved from PlayBoard's purposes:

- Increased effectiveness and efficiency of community and voluntary sector organisations concerned with the provision of play-based activities in Northern Ireland, resulting in enhanced outcomes and service delivery and, consequently an improved quality of life for those children and young people;
- Increased self-awareness, resilience, competence, and confidence among children and young people. The development of children and young people's social skills and abilities and an enhanced sense of purpose and fulfilment through play;
- Enhanced knowledge and capacity of children, young people parents, carers, child-minders, playworkers and play based organisations to make healthier lifestyle choices through play;
- Increased knowledge, understanding and awareness of the importance of play opportunities in supporting child development among beneficiaries involved in delivering play-based activities;
- Enhanced ability of the play sector to provide advice & information to statutory sector bodies and agencies, funders and others to exert a positive influence on the development of policy and practice for play;
- Provide statutory authorities and others with opportunities to connect with young people in a positive manner. The immediate beneficiaries are those community and voluntary sector organisations and statutory bodies and agencies and others concerned with play provision activities; Raised awareness about the child's right to play and the cultivation of a society that favours equality and diversity and challenges prejudice related to the right to play in Northern Ireland;
- Improved governance within Management Committees; resulting in improved sustainability of their community Play Groups or Childcare centres;
- Connecting children & young people to their communities through play, resulting in positive citizenship and behavioural change;
- Increased opportunities for children & young people to engage in play activities that bring both communities and people together, leading to greater social cohesion, improvements in health and fitness, well-being and personal fulfilment;
- Enhanced mental health and well-being of children and young people which builds self-esteem, independence, resilience and respect for self and others;
- Through advice, support, training and play based activities beneficiaries are supported to develop new skills and coping mechanisms.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

Benefits will be evidenced in the following ways:

PlayBoard operates an outcomes-based accountability framework, which is used to measure the impact of all areas of work. The following mechanisms are used to measure impact.

Feedback and evaluations of the work and impact from children and young people who participate in PlayBoard programmes and who participate within the play organisations PlayBoard provide support, advice, and training. This enables PlayBoard to conduct internal reports of the play-based organisations concerned and carryout both internal and external evaluations of both their work and that of PlayBoard.

Evidence is derived from engagement and feedback from children and young people, community and voluntary sector representatives, reports produced by statutory sector bodies and agencies as well as funders and other likeminded organisations.

Evidence of impact is gleaned through analysis of social policy wherein play is now included.

Regular satisfaction and impact surveys are conducted with PlayBoard members, school age childcare providers, parents, carers and interested stakeholders.

Private Benefits

PlayBoard can confirm that there will be no private benefits and our purposes are not harmful to any of the identified beneficiaries.

ACHIEVEMENTS AND PERFORMANCE

The year 2023/24 has been one of challenge for many across the community and voluntary sector. Over the last financial year, the organisation like many of its counterparts in the NGO Charitable sector has found itself in uncharted waters due primarily to an unfavourable external funding environment resulting from political instability which has impacted at both core funding and strategic levels.

Whilst the resumption of the NI Assembly offers signs of positivity for the upcoming financial year, it is noted that the legacy of political instability remains with no concrete decision making or budgets signed off for Departments. The continuing economic downturn has also impacted, creating a hesitant and undefined environment.

The impact of external funding cuts reduced opportunities for play delivery, however during the period PlayBoard has continued to review its delivery methods in order to maintain the active promotion of the benefits of play for children and young people.

Despite the many environmental challenges, PlayBoard has continued to deliver a broad range of key services against the core themes within its overarching strategic plan as we sought to advocate for, deliver and develop play across twelve strategic objective areas:

1. Advocating for play.
2. Building our evidence based on practice and experience.
3. Strengthening our voice.
4. Developing and delivering a quality framework suitable for several sectoral contexts.
5. Promoting and developing the playwork workforce.
6. Delivering playwork.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

-
7. Working with councils, schools, and childcare settings to enhance understanding and knowledge of play and playwork.
 8. Developing strategic alliances, collaborations and new partners to promote the health and inclusion benefits of play e.g. PHA, disability sector.
 9. Enhancing our cross-border profile to share learning and develop new relationships and partnerships.
 10. Advancing PlayBoard's economic growth.
 11. Developing PlayBoard's competence, capability and capacity.
 12. Enhancing organisational leadership, culture and growth.

The Trustees Report provides an overview of the broad range of activities delivered in support of the key aims which underpin the Strategic Plan, namely:

Aim 1: Being the authoritative voice for play.

Aim 2: Promoting quality in play and playwork practice.

Aim 3: Increasing and improving opportunities and conditions for play.

Aim 4: PlayBoard's organisational growth and development.

Some highlights under each key strategic aim includes (not definitive):

Aim 1: Being the authoritative voice for play.

- Strategic representation on 30+ networks, forums, partnerships including UK Play Safety Forum, UK Play Policy Forum, DoE Sectoral Partnerships, Network Youth NI, All Party Groupings, Childcare Partnerships, NICCY Participation Forum etc.
- Active representation of the school age childcare and wider play sector on the Department of Education's Early Learning and Childcare Strategy Reference Group and Stakeholder Forum.
- Undertook consultation with younger children on behalf of TEO to support and guide the development of a new Good Relations policy and for DE in support of the Early Learning and Childcare Strategy development.
- Ongoing engagement with senior government officials across a range of departments aimed at enhancing the commitment to delivering quality play opportunities.
- Facilitated quarterly NI Play Development Forum meetings and play park site visits with council and the Department of Education.
- Convention and at IPA World online events.
- Increased social media presence on Facebook, with a reach of 279.4k across 8,221 followers
- Increased social media presence on X (formerly Twitter) with 231.7k impressions across 4,899 followers.
- Development of PlayBoard Instagram and LinkedIn social media platforms with 478 and 316 followers respectively.
- 12 E-Plays issued in year and 4 E-Play updates providing details of strategic/policy matters and operational delivery to PlayBoard membership.
- Delivered targeted social media campaigns and information resources aimed at supporting parents, schools, childcare settings and youth organisations to enhance play-based activities.
- Delivered series of webinars to audiences in NI and RoI focused on improving knowledge and understanding of play and its role in supporting children and young people's development.
- Presented on PlayBoard's works at the 'Children's Research Network' conference in Dublin.
- Undertook focused political engagement with all major parties aimed at progressing the development of a Play Strategy for NI.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

Aim 2: Promoting quality in play and playwork practice.

- During the past year PlayBoard has worked hard to support the delivery and provision of CPD opportunities. In seeking to do this we have worked strategically with a range of partners including government departments, Childcare Partnerships, local authorities, training providers, colleges and employers to promote greater access to training and qualifications, greater choice of courses and greater access to variety of approaches to learning.
- PlayBoard delivered direct training across a range of settings including sessions for Childcare Partnership members, SureStart's, Daycare settings, Getting Ready to Learn and other practitioner groups from across NI.
- Through PlayBoard's work, the profile and professionalism of playwork has been enhanced, and training and practice has stimulated collaboration and cross-sectoral mobility within the children's workforce
- Delivered training in the Rol to Dublin YMCA, National Libraries and Healthy Ireland co-ordinator group.
- Membership of UK School Age Childcare forum, connecting to regional representative bodies across UK to promote quality within play-based School Age Childcare settings.
- Development and submission of evidence focused on the benefits of play within School Age and wider childcare settings to the Early Learning and Childcare Strategy team aimed at influencing policy direction.
- PlayBoard led a successful campaign, securing ongoing funding for Bright Start funded groups following initial indications of funding withdrawal due to financial crisis at Stormont.
- Successfully delivered a celebration campaign for Bright Start groups, focused on the benefits for families, children and wider society, including input from Bright Start practitioners, parents, children, political representatives and senior officials.
- In partnership with the Mae Murray Foundation, completed development of the ADAPT Framework for designing and developing Inclusive Play Spaces with launch at Stormont in March 2024.
- Developmental input to the National Occupational Standards Review (4 Nations group, representing PETCs across the 4 Nations) and participation on PETCUK and PETCNI.
- Bright Start – ongoing quality, governance and monitoring support for 48 SAC projects in receipt of Bright Start funding.
- Published focused children's book entitled 'Archie's Adventures in Emotions' alongside activity resources and animation based on the work of PlayBoard's 'Spaces to Be' project, part of the wider SEUPOB funded 'Our Generation' programme. Resource aims to support emotional intelligence and develop resilience in childhood.

Aim 3: Increasing and improving opportunities and conditions for play.

- PlayBoard held its first large-scale Play Day event since the pandemic with over 200 children and families attending a play event in Ormeau Park, Belfast with a focus on loose parts and inclusive play.
- PlayBoard supported and promoted local Play Day events held by councils and other providers, with a focus on encouraging people to celebrate play within their communities.
- Spaces 2 Be, OUR Generation project successfully delivered by end of funding with 500 practitioners, 270 parents and over 1,000 children and young people participating over its 3-year duration.
- Pop-up play session delivered in Ard and North Down Council area with 70 children in attendance.
- Delivered 8 Positive PlayGrounds sessions within Primary Schools.
- Delivered a play programme within Magilligan Prison. Sessions were held with Prison Officer and prisoners within the prison to highlight the importance of play and how play can reconnect families.
- Building on the theme 'Play in times of Hardship' PlayBoard continued to promote low-cost play ideas aimed at supporting families facing budgetary hardship due to the cost-of-living crisis.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

Aim 4: PlayBoard's organisational growth and development.

- Given the volatility of the funding environment, PlayBoard's fundraising committee has continued to meet with the aim of broadening the funding base for the organisation. This has included engaging with a range of potential funding bodies to grow capacity to meet underlying play need. This has included collaborative funding bids to PEACE Plus, the success of which will not be known until 2024/25 year.
- All Board meetings and Finance and Personnel sub-group meetings have been undertaken as required alongside PlayBoard's AGM which took place in November 2023.
- During the year an internal subgroup has continued to work to develop a research and evidence base to underpin advocacy aimed at securing a Play Strategy for Northern Ireland.

During the year PlayBoard continued to develop its work in the Republic of Ireland in partnership with the National Childhood Network (NCN). This included direct delivery of play sessions, targeted play training and advocacy work aimed at pro-actively advocating for play by developing relationships with key stakeholders including political representatives, government officials, colleagues, and practitioners from across the children's sector.

PLANS FOR FUTURE PERIODS

PlayBoard's vision is of 'A society where the right to play is both valued and realised'. In seeking to achieve our vision, PlayBoard will continue to represent the voice of children, young people and the play sector, advocating and lobbying on their behalf with local and regional government officials, departments, Councillors and MLAs. PlayBoard will continue to build the capacity of the sector to fully engage with children and young people, providing play experiences that support the holistic development and overall health and well-being of children and young people through the provision of training and quality play projects. Playboard will:

- Design, develop and deliver play training programmes aimed at both the playwork sector as well as wider sectors that have an interest in, or an influence on play.
- Lead on the completion of research aimed at highlighting the impact of play on individuals & communities.
- Proactively engage with government Departments and Councils with a view to influencing policy & practice.
- Advocate and lobby for children and young people's right to play.
- Provide support, advice and guidance to all who has an interest on play.
- Deliver focused area-based community development projects centred on enhancing play experience within communities.

The three-year Strategic Plan for 2021-2024 has successfully finished its second year of activities. An annual operational plan was agreed for April 2024 - March 2025.

Some of the key challenges and changes for the next year include:

- Completion of the operational plan so that PlayBoard meets its strategic aims and objectives.
- Ongoing support to the play sector in recovering from the impact of Covid.
- Secure additional funding so that PlayBoard deliver on its current strategic plan.
- Completion of contractual service level agreements in the delivery of face-to-face services.
- Continued focus on supporting the play sector regarding the impact of the Children & Young People's strategy.

PlayBoard has been awarded grant funding from the Department of Education to deliver, develop and further children and young people's play throughout Northern Ireland. PlayBoard is recognised as the Department's strategic partner for play in NI, a major achievement for PlayBoard, which no other organisation has achieved, and will play a vital role in PlayBoard's strategic plan moving forward.

PlayBoard will look to develop both its strategic & operational plan to ensure that it is fit for purpose during the economic downturn, appraising different work methods and areas of delivery that will support the organisation in achieving its strategic aims.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

Financial Review

The results for the year are set out in the attached financial statements.

The total funds held at the end of the year are shown in the notes to the financial statements.

Over the last financial year, the organisation like many of its counterparts in the NGO Charitable sector has found itself in uncharted waters due primarily to an unfavourable external funding environment resulting from political instability which has impacted at both core funding and strategic levels. Whilst the resumption of the NI Assembly offers some signs of positivity for the upcoming financial year, it is noted that the legacy of political instability remains with no concrete decision making or budgets signed off for Departments. The continuing economic downturn has also impacted, creating a hesitant and undefined environment.

Within this context the Executive Committee will examine and consider the form and function of the organisation and the strategic and operational remit of the organisation as it is mandated to undertake on behalf of its membership body.

Initial review of the results for the year suggests an overall deficit of £105,820. The results need to be considered in light of the £28,484 depreciation charged in the year, £24,405 of which has been set against the designated fund for the purchase and work on the building. Therefore, PlayBoard made a trading deficit in the year of £77,336. The deficit in year has resulted from the loss of what was classed as secured income of £84,857 from both government grants and the economic downturn, resulting on funding withdrawn, this with additional unforeseen expenditure of £39,135 covering essential roof repairs and redundancy payments facilitated the deficit. If PlayBoard had received its full grant income and did not have the additional expenditure, the year-end would have shown a surplus, but unfortunately neither happened.

In order to deliver on PlayBoard's strategic aims and objectives the Executive Committee require both capacity and competency to deliver on existing funding obligations and be proactively able to promote and develop new initiatives and relationships. Building upon our strong foundations the Executive Committee will present a responsible and manageable budget that is focused on good governance, better outcomes and improves the ability of PlayBoard to deliver on its current strategic plan.

DESIGNATED FUNDS

The Executive Committee recognise that purchasing, renovating and furnishing the building at Crescent Gardens has a financial impact on the organisation.

RESERVES POLICY

PlayBoard's reserves policy explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves. A good reserves policy gives confidence to stakeholders that the charity's finances are being managed and can also provide an indicator of future funding needs.

The aim is to provide sufficient funds to cover any unforeseen costs which may arise, recognising the volatile grant environment as well as allowing for the payment of any liabilities which would arise should the company cease to operate. In the Executive Committee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

GOING CONCERN

The activities of the charity were impacted slightly by the effects of Covid in the financial year ended 31 March 2024. However, the trustees are of the view that they have responded pro-actively throughout and the measures taken during the year to reduce costs and continue to secure future funding has meant that the charity has been well placed to manage the uncertainty going forward. The trustees

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

continue as a going concern, even with the uncertainty of a functioning Executive and local Assembly impacting significantly on both service funding and policy development, PlayBoard have ensured that there are appropriate levels of reserves to enable it to deal with an expected reduction of income or

PlayBoard's reserves policy will be used to assist in strategic planning by considering how new projects or activities will be funded. It will inform the budget process by considering whether reserves need to be used during the financial year or built up for future projects and it will inform the budget and risk management process by identifying any uncertainty in future income streams.

The Executive Committee have established a policy whereby the unrestricted funds not committed should equate to six months' total resources expended. Any call upon the use of reserves will be at the approval of the Executive Committee which will examine the rationale for doing so and agree an amount where appropriate. At 31 March 2024, PlayBoard's reserves policy exceed this policy. At 31 March 2024, the level of "free reserves", excluding fixed assets and designated funds were £352,833.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: NI030225

Inland Revenue Charity Number: XR86639

Registered with The Charity Commission for Northern Ireland: NIC104724

Registered Office: 7 Crescent Gardens, Belfast, BT7 1NS

STRUCTURE

PlayBoard NI is incorporated under the Companies (Northern Ireland) Order 1986, being a company limited by guarantee not having a share capital. The company is governed by its Articles of Association since its incorporation on 6 December 1985. PlayBoard is also a charity and has been formally admitted by the HM Revenue & Customs, as such, for income tax purposes and is registered as a charity with the Charity Commission for Northern Ireland and abides by the legal requirements to submit an annual monitoring return form providing information on the charity's activities, governance and finances.

GOVERNING DOCUMENT

PlayBoard is governed by its Articles of Association. The Executive Committee confirm that they have complied with their duty within the Charities Act NI 2008 and have amended the Articles of Association in line with the Charity Commission's general guidance on public benefit, which were agreed on the 8th October 2013. PlayBoard will carry out a governance health check and make any recommendations arising from this on its Articles of Association at its next AGM in November 2024.

MANAGEMENT STRUCTURE

PlayBoard is a membership body for the play/playwork sector. The Directors of the company are also Charity Trustees for the purposes of Charity Law and under the company's Articles are known as members of the Executive Committee. In addition, three Honorary Office Bearers are elected to serve on the Committee: these being a Chairperson, Vice Chairperson and Honorary Treasurer. All the Executive Committee members have been registered as Company Directors.

APPOINTMENT OF BOARD MEMBERS

Up to 10 Executive Committee members which include PlayBoard Honorary Officers are nominated and duly elected by PlayBoard at its Annual General Meeting. Committee members are appointed for a period of three years. Executive Committee members elected to an Honorary Officers post may extend their tenure to a maximum of six years. The Executive Committee can also co-opt up to four additional members to fill a skills gap in the Committee make up as they see fit.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

COMMITTEE INDUCTION AND TRAINING

New Executive Committee members undergo induction training to brief them on good governance, their roles and responsibilities, their legal obligations under charity and company law, the committee and the decision-making processes, the strategic and operational planning processes, the organisational structure and key organisational activities.

As part of their induction Executive Committee members are provided with the following:

- PlayBoard's Articles of Association
- PlayBoard's Vision Mission & Values
- PlayBoard's Strategic Plan
- PlayBoard's Operational Plan
- PlayBoard's Trustee/Directors' Roles and Responsibilities
- PlayBoard's Finance & Personnel Committee Terms of Reference
- PlayBoard's Code of Conduct / Conflict of Interest policy
- PlayBoard's Skills Audit
- PlayBoard's organisational chart
- PlayBoard's Audited Accounts
- PlayBoard's Principles of Good Governance
- The Code of Good Governance Northern Ireland
- PlayBoard Risk Register

GOVERNANCE

The Executive Committee ensures the good governance of the organisation by setting its strategic objectives and policy direction through PlayBoard's three-year strategic plan and monitoring progress on this through the annual operational planning process.

The Committee meets every six weeks and the Finance & Personnel Sub-Committee which specifically deals with the human and financial resources of the organisation meets on a quarterly basis. The Chief Executive, appointed by the Committee, manages the day to day operations of the organisation. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Committee, for operational matters which include the application and monitoring of the agreed strategic and operational objectives as listed in the Strategic and Operational Plans.

In the course of the year PlayBoard Executive Committee met every six weeks to considered the potential impact of the recession over the next year on the organisation, including the threats to PlayBoard's income streams, how and when they might materialise and what PlayBoard would have to do to confront any constraints to the organisation's income. The Executive Committee assessed the possible strategic and operational risks in determining the costs for the coming year and has agreed a budget that enables PlayBoard to continue to be fit for purpose both financially and operationally.

CONFLICTS OF INTEREST

Executive Committee members and staff have an obligation to act in the best interests of PlayBoard and its beneficiaries, present and future. Executive Committee members need therefore to be sensitive to the possibility that their activities outside the organisation (including holding office or being otherwise involved in organisations, companies, political parties or) could be perceived as having a bearing on – or coming into conflict with – the objects and integrity of the organisation. Executive Committee members have a duty in law to avoid conflicts of interest and must not take part in any discussion or decision in which there is such a conflict.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

Each year both Executive Committee members and staff will be asked to complete a declaration of interests form to declare any affiliated connections through the following: Spouse, domestic partner, child, mother, father, brother or sister or close associates; any corporation, business or non-profit organisation of which you are serve as staff , officer, board member, partner, participate in management or are employed by; any trust or other estate in which you have a substantial interest or as to which you serve as a trustee or in a similar capacity. Disclosure forms are monitored as part of the risk register controls.

At the start of each Executive Committee meeting, members will be asked to declare whether any agenda items raise a potential conflict of interest. This will be recorded and reflected in minutes. Where a conflict of interest occurs, the Trustee concerned will withdraw from the meeting for that item on the agenda. It is the potential, rather than the actual, benefit from which the conflict of interest arises which requires authority, in order to avoid a breach of trust and to ensure transparency.

RISK MANAGEMENT

PlayBoard have designed and implemented a robust and comprehensive risk management toolkit that lets the Executive Committee identify the risks involved, assess how likely is it to happen and what would the impact be to the organisation. These then let the Trustees plan and implement controls that will mitigate the risk while monitoring and reviewing the identified risks within the register.

Through the Finance & Personnel Sub-Committee on a quarterly and annual basis wherein both the strategic and operational risks are assessed to which the charity is exposed, in particular those related to Strategic risks, which are those risks arising from major events that could impact across the whole of PlayBoard e.g. major overspend or serious damage to the reputation of PlayBoard and Operational risks, which are those arising from the day-to-day management of activities within teams and less likely to impact upon other teams or PlayBoard as a whole.

The health and well-being of our staff, members and most importantly children and young people remains paramount, so PlayBoard continues to access and monitor risks associated with Covid mitigating were possible. Where a safe space is not permissible, PlayBoard continues to take appropriate measures to protect staff and our members with activities via online and other multimedia platforms.

The Executive Committee are continually assessing the impact of Covid-19 and implementing measures to ensure PlayBoard remains fit for purpose, this is being done in the following ways;

The Board meet on a six weekly basis to examine the following;

- Ensure PlayBoard have an effective risk management procedure in place taking account of Covid-19 related risks, for example cyber security and data protection, as well as a return-to-work risk assessment and policy.
- Ensure PlayBoard communicates with funders to confirm that funding will still be provided.
- Review the financial status of PlayBoard questioning management's rationale and underlying assumptions in their financial assessments, keeping up to date of the current financial position, taking any action if needed, being realistic with projections and focusing on essential spending only, reducing overheads where possible.
- Ensure that PlayBoard continue to look for new funding opportunities, while confirming that current activities and commitments are met, reviewing if any projects can be delayed or cancelled.
- Consider cash reserves, which can be used to help cope with unexpected events if needed.

PlayBoard continues to monitor all procedures associated with risk management and ensure that continuous risk assessment feeds into any decision making and business processes that will mitigate its exposure to the major risks identified.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

PlayBoard continues to monitor all procedures associated with risk management and ensure that continuous risk assessment feeds into any decision making and business processes that will mitigate its exposure to the major risks identified.

PAY POLICY FOR SENIOR STAFF

The Trustees (Executive Committee) all give of their time freely and no Trustee received remuneration in the year. The organisation has adapted the National Joint Council (NJC) pay scales for its use for many years, were the Finance & Personnel through an evaluation made a recommendation of pay points for each grade within the organisation including the Senior Management Team. These pay scales at the time were set based on an external benchmarking exercise against roles with similar job roles and levels of responsibility. Cost of living increases are assessed by the Finance & Personnel Committee before going to the Executive Committee for agreement.

STATEMENT OF TRUSTEES RESPONSIBILITIES

The Executive Committee (who are also the Directors of PlayBoard for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Executive Committee to prepare financial statements for each financial year. Under that law the Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The Executive Committee are continually assessing the impact of Covid-19 and implementing measures to ensure PlayBoard remains fit for purpose, while protecting both its staff and members by moving activities.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2024

to an online model where a safe space is not available. As a result of the actions above, these accounts are considered to be prepared on a going concern basis.

Statement as to disclosure to our auditors

In so far as the Executive Committee are aware at the time of approving our trustees' annual report:

- there is no other relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the Board of Trustees



Stuart Buchanan
Chairperson

Date:

26/6/24

PlayBoard Northern Ireland

Northern Ireland - Charity number 104724

Annual report

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024

Company No: NI030225
Charity No: NIC104724

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Company Limited by Guarantee
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PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND
Year Ended 31 March 2024

Opinion

We have audited the financial statements of Playboard Northern Ireland (the 'charitable company') for the year ended 31 March 2024 which comprises the Statement of Financial Activities, the Balance Sheet, the statement of cashflow and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND
Year Ended 31 March 2024

there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND
Year Ended 31 March 2024

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. 'This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Teresa Campbell

Teresa Campbell (Senior Statutory Auditor)
for and on behalf of
FPM ACCOUNTANTS LTD
Chartered Accountants &
Statutory Auditor
1-3 Arthur Street
Belfast
Co Antrim
BT1 4GA

26/6/24

Date

PlayBoard Northern Ireland

Northern Ireland - Charity number 104724

Annual return

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2024

Company No: NI030225
Charity No: NIC104724

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
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PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Statement of Financial Activities
(incorporating an income and expenditure account)
Year Ended 31 March 2024

	Notes	Unrestricted £	Restricted £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Charitable Activities	2	139,438	446,874	586,312	932,656
Investments	3	3,385	-	3,385	636
Total Income and endowments		142,823	446,874	589,697	933,292
Expenditure on:					
Charitable Activities	5	(220,568)	(474,949)	(695,517)	(965,335)
Total Expenditure		(220,568)	(474,949)	(695,517)	(965,335)
Net expenditure for the year before transfers		(77,745)	(28,075)	(105,820)	(32,043)
Transfers between funds		(28,075)	28,075	-	-
Net movement in funds		(105,820)	-	(105,820)	(32,043)
Reconciliation of funds:					
Total funds brought forward		1,560,353	-	1,560,353	1,592,396
Total Funds Carried Forward	14/15	1,454,533	-	1,454,533	1,560,353

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 23 to 29 form part of these financial statements.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Balance Sheet
as at 31 March 2023

	Note	2024 £	2023 £
Fixed Assets			
Tangible assets	10	875,908	904,392
Current Assets			
Debtors	11	114,709	261,464
Cash at bank and in hand		474,010	410,906
		<u>588,719</u>	<u>672,370</u>
Creditors: amounts falling due within one year	12	10,094	16,409
NET CURRENT ASSETS		578,625	655,961
NET ASSETS		<u><u>1,454,533</u></u>	<u><u>1,560,353</u></u>
Represented by:			
Unrestricted Funds	14	1,454,533	1,560,353
Restricted Funds	15	-	-
		<u><u>1,454,533</u></u>	<u><u>1,560,353</u></u>

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

These financial statements were approved by the members of the committee and authorised for issue on the 26.6.24 and are signed on their behalf by:



Stuart Buchanan
Trustee

Company Registration Number NI030225

The notes on pages 23 to 29 form part of these financial statements.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Statement of Cashflow
as at 31 March 2024

	Note	2024 £	2023 £
<i>Cash generated from/ (used in) operating activities</i>	17	63,103	(112,979)
<i>Cash flows from investing activities</i>			
Payments to acquire fixed assets		-	(749)
<i>Net cash flow from investing activities</i>		-	(749)
Increase/ (decrease) in cash and cash equivalents in the year		<u>63,103</u>	<u>(113,728)</u>
Cash and cash equivalents at beginning of period		410,907	524,634
<i>Cash and cash equivalents at end of period</i>		<u>474,010</u>	<u>410,907</u>

The notes on pages 23 to 29 form part of these financial statements.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act (Northern Ireland) 2008 and the Companies Act 2006. Playboard Northern Ireland meets the definition of a public benefit entity under FRS 102.

The Charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the FRS 102 "The Financial Reporting Standard applicable in the UK & ROI:

- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 11 Financial Instruments paragraphs 11.42, 11.44 to 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);

b) Preparation of the accounts on a going concern basis

The activities of the charity were impacted slightly by the effects of Covid in the financial year ended 31 March 2024. However, the trustees are of the view that they have responded pro-actively throughout and the measures taken during the year to reduce costs and continue to secure future funding has meant that the charity has been well placed to manage the uncertainty going forward. The trustees believe that sufficient resources and future funding will be available to support the charity's ability to continue as a going concern, even with the uncertainty of a functioning Executive and local Assembly impacting significantly on both service funding and policy development, PlayBoard have ensured that there are appropriate levels of reserves to enable it to deal with an expected reduction of income or unforeseen circumstances.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

1 ACCOUNTING POLICIES (continued)

e) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

f) Expenditure and irrecoverable VAT

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

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

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

g) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

h) Cash at bank and in hand

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

i) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Freehold Property	2%
Fixtures, fittings and equipment	25%

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

j) Debtors

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

k) Creditors and Provisions

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

l) Financial instruments

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

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

1 ACCOUNTING POLICIES (continued)

m) Financial instruments (continued)

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

n) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

o) Taxation

extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

p) Critical accounting estimates and judgements

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

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

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

2 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Education Authority - Youth @ Play and PYP	-	-	-	107,548
Positive Playgrounds	4,553	-	4,553	2,250
Sales	1,223	-	1,223	1,491
Play Delivery	121,199	-	121,199	125,541
Childcare Partnership	7,532	60,000	67,532	62,461
HSCB Bright Start Grant	-	120,000	120,000	120,000
Peace IV - Our Generation	-	135,874	135,874	245,756
Department of Education	-	131,000	131,000	267,609
DE Consult	4,931	-	4,931	-
	<u>139,438</u>	<u>446,874</u>	<u>586,312</u>	<u>932,656</u>

The 2023 balance of £932,656 was split between restricted funds of £800,913 and unrestricted funds of £131,743.

3 Investment Income

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Bank Interest Receivable	3,385	-	3,385	636
	<u>3,385</u>	<u>-</u>	<u>3,385</u>	<u>636</u>

The 2023 balance of £636 was all unrestricted funds.

4 Results for the year

The results for the year has been arrived at after charging the following:

	2024	2023
	£	£
Staff Pension Contributions	39,817	53,299
Depreciation	28,484	33,427
Auditors Remuneration	5,760	5,580
	<u>74,061</u>	<u>92,306</u>

5 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2024	Total Funds 2023
	£	£	£	£
Thematic Support	28,484	-	28,484	35,920
HSCB Bright Start Grant	-	115,502	115,502	-
School Aged Children	-	-	-	207,306
Workforce and Play Development	135,629	5,000	140,629	104,605
Youth @ Play	-	-	-	101,155
Our Generation	-	111,863	111,863	226,964
Childcare Partnership	-	55,955	55,955	-
ROI	26,006	-	26,006	-
Department of Education	-	131,335	131,335	192,127
Support Costs (see Note 6)	27,266	50,303	77,569	88,334
Governance Costs (see Note 6)	3,184	4,991	8,175	8,924
	<u>220,568</u>	<u>474,949</u>	<u>695,517</u>	<u>965,335</u>

The 2023 balance of £965,335 was split between restricted funds of £814,744 and unrestricted funds of £150,961.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

6 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2024	2023
	£	£	£	£	£	£
Thematic Support	-	-	-	-	-	16,702
HSCB Bright Start Grant	-	16,668	-	1,459	18,127	-
School Aged Children	-	-	-	-	-	15,605
Workforce and Play Development	27,266	-	3,184	-	30,450	22,454
Childcare Partnership	-	4,477	-	470	4,947	-
Youth Play	-	-	-	-	-	16,332
Department of Education	-	8,790	-	969	9,759	4,112
Our Generation	-	20,368	-	2,093	22,461	22,054
	<u>27,266</u>	<u>50,303</u>	<u>3,184</u>	<u>4,991</u>	<u>85,744</u>	<u>97,258</u>

7 Analysis of staff costs:

	2024	2023
	£	£
Salaries and Wages	470,070	660,586
Employers National Insurance	47,940	64,858
Other Pension Costs	20,319	27,032
	<u>538,329</u>	<u>752,476</u>

No employees had emoluments (including employers contributions) between £70,000-£80,000. (2023: None)

One employee had emoluments (including employers contributions) between £60,000-£70,000. (2023: One)

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the director of Corporate Services & Finance and the Director of Service Delivery & Development.

8 Staff Numbers

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Number of Project Staff	14	16
Number of Administrative Staff	1	2
Number of senior management staff	4	4
Number of finance staff	1	1
	<u>20</u>	<u>23</u>

TRUSTEES' EMOLUMENTS

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

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

9 Related Party Transactions

The charity was under the control of the board of trustees through out the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period PlayBoard Northern Ireland did not enter into any transactions with related parties.

10 Tangible Fixed Assets

	Freehold Property £	Fixtures & Fittings £	Total £
Cost:			
As at 1 April 2023	1,215,249	132,825	1,348,074
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2024	<u>1,215,249</u>	<u>132,825</u>	<u>1,348,074</u>
Depreciation:			
As at 1 April 2023	316,323	127,359	443,682
Charge for the year	24,404	4,080	28,484
Depn on disposal	-	-	-
As at 31 March 2024	<u>340,727</u>	<u>131,439</u>	<u>472,166</u>
Net Book Value			
As at 31 March 2023	898,926	5,466	904,392
As at 31 March 2024	<u>874,522</u>	<u>1,386</u>	<u>875,908</u>

11 Debtors

	2024 £	2023 £
Trade Debtors	34,806	589
Grants Receivable	79,831	260,875
Prepayments and accrued income	71	-
	<u>114,709</u>	<u>261,464</u>

12 Creditors; amounts falling due within one year

	2024 £	2023 £
Trade Creditors	3,894	3,266
Accruals and Deferred Income	6,200	13,143
	<u>10,094</u>	<u>16,409</u>

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2024

13 Creditors: amounts falling due within one year

<u>Movement in deferred income</u>	£
As at 1 April 2023	7,563
Resources deferred during the year	-
Amounts released from previous years	(7,563)
As at 31 March 2024	-

14 Analysis of Movements in Unrestricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Unrestricted funds					
General funds - all funds	428,566	142,824	(196,164)	(28,075)	347,151
Designated Funds	1,131,787	-	(24,405)	-	1,107,382
Total	1,560,353	142,824	(220,569)	(28,075)	1,454,533

15 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2024
	£	£	£	£	£
Childcare Partnership	-	60,000	(60,902)	902	-
Department of Education	-	131,000	(141,094)	10,094	-
HSCB Bright Start Grant	-	120,000	(133,629)	13,629	-
Peace IV - Our Generation	-	135,874	(139,324)	3,450	-
Total	-	446,874	(474,949)	28,075	-

16 Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	2024	2023
	£	£	£	£
Unrestricted Funds:				
General Funds	1,386	345,765	347,151	428,566
Designated Funds	874,522	232,861	1,107,383	1,131,787
Total Unrestricted Funds	875,908	578,626	1,454,533	1,560,353
Total Restricted Funds	-	-	-	-
Total	875,908	578,626	1,454,533	1,560,353

17 Reconciliation of net cash movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net movement in funds	(105,820)	(30,166)
Depreciation charge	28,484	34,103
Decrease / (increase) in debtors	146,754	3,095
(Decrease) / Increase in creditors	(6,314)	(87,805)
Net Cash generated from/ (used in) operating activities	63,103	(80,773)

Accounts



AN AAB GROUP COMPANY

Belfast:
1-3 Arthur Street,
Belfast,
Co Antrim,
BT1 4GA
Tel: 028 9024 3131

Dublin:
Unit 5B, Pipers Bay,
Business Park,
Ballynaguan,
Co Dublin, K32 NY57
Tel: 01 6913500

Dungannon:
Howard House,
30 Northside Row,
Dungannon,
Co Tyrone,
BT71 6AP
Tel: 028 8775 0400

Mallick:
Unit 1, Building 10,
Central Park,
Mallick Rd,
Newtownabbey,
Co Antrim, BT36 4PS
Tel: 028 9083 0801

Newry:
Dromedary Mill,
The Quays,
Newry,
Co Down,
BT35 8QS
Tel: 028 3026 1010

Registered Office Address

www.fpmaab.com | info@fpmaab.com

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023

Company No: NI30225
Charity No: NIC104724

Award Winning Advice...



FPM ACCOUNTANTS LIMITED, AN AAB GROUP COMPANY
Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

Teresa Campbell FCA, Paddy Harty FCA,
Seamus Keating FCA FABRP, Feargal McCormick FCA,
Gary Dineen FCA FR, Michael Farrell FCA, Lowry Grant FCA,
Michelle Hawkins FCA, Maelsie McIlmoran FCA CTA

FPM Accountants Limited and FPM Accountants (Ireland) Limited are part of the FPM Group and branded as FPM, an AAB Group company.
FPM is the trading name of FPM Accountants Limited and FPM Accountants (Ireland) Limited, which is regulated by Chartered Accountants Ireland
for a range of Investment Business Activities in the United Kingdom.
AAB Group is an independent member of Accredited and TIAA with associated firms throughout the UK and worldwide.
FPM Accountants Limited is registered in Northern Ireland.

Seamus Keating is authorised to act as an Insolvency Practitioner
in UK and Ireland by Chartered Accountants Ireland.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
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PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Statement of Financial Activities
(incorporating an income and expenditure account)
Year Ended 31 March 2023

	Notes	Unrestricted £	Restricted £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Charitable Activities	2	131,743	800,913	932,656	918,573
Investments	3	636	-	636	164
Total Income and endowments		132,379	800,913	933,292	918,737
Expenditure on:					
Charitable Activities	5	(150,591)	(814,744)	(965,335)	(948,903)
Total Expenditure		(150,591)	(814,744)	(965,335)	(948,903)
Net expenditure for the year before transfers		(18,212)	(13,831)	(32,043)	(30,166)
Transfers between funds		(13,831)	13,831	-	-
Net movement in funds		(32,043)	-	(32,043)	(30,166)
Reconciliation of funds:					
Total funds brought forward		1,592,396	-	1,592,396	1,622,562
Total Funds Carried Forward	14/15	1,560,353	-	1,560,353	1,592,396

All income derives from continuing activities, therefore no statement of recognised gains or losses is given.

The notes on pages 23 to 29 form part of these financial statements.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Balance Sheet
as at 31 March 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible assets	10	904,392	937,070
Current Assets			
Debtors	11	261,464	178,543
Cash at bank and in hand		<u>410,906</u>	<u>524,634</u>
		672,370	703,177
Creditors: amounts falling due within one year	12	16,409	47,851
NET CURRENT ASSETS		655,961	655,326
NET ASSETS		<u><u>1,560,353</u></u>	<u><u>1,592,396</u></u>
Represented by:			
Unrestricted Funds	14	1,560,353	1,592,396
Restricted Funds	15	-	-
		<u><u>1,560,353</u></u>	<u><u>1,592,396</u></u>

These financial statements were approved by the members of the committee and authorised for issue on the _____ and are signed on their behalf by:



Stuart Buchanan
Trustee

Company Registration Number NI030225

The notes on pages 23 to 29 form part of these financial statements.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Statement of Cashflow
as at 31 March 2023

	Note	2023 £	2022 £
<i>Cash (used) received in operating activities</i>	17	(112,979)	(80,773)
<i>Cash flows from investing activities</i>			
Payments to acquire fixed assets		<u>(749)</u>	<u>(8,553)</u>
<i>Net cash flow from investing activities</i>		(749)	(8,553)
Increase (decrease) in cash and cash equivalents in the year		<u>(113,728)</u>	<u>(89,326)</u>
Cash and cash equivalents at beginning of period		524,634	613,960
<i>Cash and cash equivalents at end of period</i>		<u>410,906</u>	<u>524,634</u>

The notes on pages 23 to 29 form part of these financial statements.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) 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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Playboard Northern Ireland meets the definition of a public benefit entity under FRS 102.

b) Preparation of the accounts on a going concern basis

The activities of the charity were impacted slightly by the effects of Covid in the financial year ended 31 March 2023. However, the trustees are of the view that they have responded pro-actively throughout and the measures taken during the year to reduce costs and continue to secure future funding has meant that the charity has been well placed to manage the uncertainty going forward. The trustees believe that sufficient resources and future funding will be available to support the charity's ability to continue as a going concern, even with the uncertainty of a functioning Executive and local Assembly impacting significantly on both service funding and policy development, PlayBoard have ensured that there are appropriate levels of reserves to enable it to deal with an expected reduction of income or unforeseen circumstances.

c) Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other

General funds may be transferred to designated funds where Trustees wish to use these funds for a specific purpose. Such funds may be transferred back to general funds once the criteria for the designation have been met or are no longer applicable.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of restricted funds is set out in the notes to the financial statements. Restricted funds may only be transferred to general or designated funds once the criteria for restriction have been discharged or no longer apply.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the item of income has been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

e) Donated services and facilities

In accordance with the Charities SORP (FRS 102), the general volunteer time of supporters is not recognised.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

1 ACCOUNTING POLICIES (continued)

f) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably.

h) Expenditure and irrecoverable VAT

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

- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs

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

i) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

j) Cash at bank and in hand

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

k) Tangible Fixed Assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Asset Category:	Annual Rate
Freehold Property	2%
Fixtures, fittings and equipment	25%

The carrying values of tangible fixed assets are reviewed for impairment when events or circumstances indicate the carrying value may not be recoverable

l) Debtors

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

m) Creditors and Provisions

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

n) Financial instruments

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

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

1 ACCOUNTING POLICIES (continued)

n) Financial instruments (continued)

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

o) Pensions

The company operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

p) Taxation

The company is a registered charity and the charitable tax exemptions are therefore being claimed to the extent that income and/or gains are applicable and applied to charitable purposes only. These exemptions will remain in place as long as income and expenditure is applied to charitable purposes only.

q) Critical accounting estimates and judgements

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

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

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

2 Income from Charitable Activities

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Education Authority	-	-	-	91,527
Education Authority - Youth @ Play and PYP	-	107,548	107,548	191,852
Positive Playgrounds	2,250	-	2,250	6,445
Sales	1,491	-	1,491	1,182
Play Delivery	125,541	-	125,541	89,607
Childcare Partnership	2,461	60,000	62,461	96,409
HSCB: Bright Start Grant	-	120,000	120,000	180,948
Peace IV - Our Generation	-	245,756	245,756	192,211
Department of Education	-	267,609	267,609	68,392
	<u>131,743</u>	<u>800,913</u>	<u>932,656</u>	<u>918,573</u>

The 2022 balance of £918,573 was split between restricted funds of £784,930 and unrestricted funds of £133,643.

3 Investment Income

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Bank Interest Receivable	636	-	636	164
	<u>636</u>	<u>-</u>	<u>636</u>	<u>164</u>

The 2022 balance of £164 was all unrestricted funds.

4 Results for the year

The results for the year has been arrived at after charging the following:

	2023 £	2022 £
Staff Pension Contributions	53,299	51,098
Depreciation	33,427	34,103
Auditors Remuneration	5,580	5,040
	<u>92,306</u>	<u>90,241</u>

5 Analysis of expenditure on charitable activities:

	Unrestricted	Restricted	Total Funds 2023	Total Funds 2022
	£	£	£	£
Thematic Support	35,920	-	35,920	91,593
School Aged Children	27,306	180,000	207,306	208,402
Workforce and Play Development	32,605	72,000	104,605	110,757
Youth @ Play	-	101,155	101,155	182,614
Our Generation	-	226,964	226,964	184,228
Department of Education	-	192,127	192,127	63,329
Support Costs (see Note 6)	48,597	39,737	88,334	68,103
Governance Costs (see Note 6)	6,163	2,761	8,924	39,877
	<u>150,591</u>	<u>814,744</u>	<u>965,335</u>	<u>948,903</u>

The 2022 balance of £948,903 was split between restricted funds of £786,052 and unrestricted funds of £162,851.

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

6 Analysis of governance and support costs:

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between the charitable activity undertaken in the period. Refer to the table below for the basis for apportionment and analysis of support and governance costs.

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2023	2022
	£	£	£	£	£	£
Thematic Support	14,370	-	2,332	-	16,702	-
School Aged Children	14,392	-	1,213	-	15,605	30,649
Workforce and Play Development	19,835	-	2,618	-	22,453	52,094
Youth Play	-	15,479	-	853	16,332	10,056
Department of Education	-	3,939	-	173	4,112	5,063
Our Generation	-	20,319	-	1,735	22,054	10,118
	<u>48,597</u>	<u>39,737</u>	<u>6,163</u>	<u>2,761</u>	<u>97,258</u>	<u>107,980</u>

7 Analysis of staff costs:

	2023	2022
	£	£
Salaries and Wages	660,586	678,151
Employers National Insurance	64,858	66,303
Other Pension Costs	27,032	25,324
	<u>752,476</u>	<u>769,778</u>

No employees had emoluments (including employers contributions) between £70,000-£80,000. (2022: None)

No employees had emoluments (including employers contributions) between £60,000-£70,000. (2022: One)

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the director of Corporate Services & Finance and the Director of Service Delivery & Development. The total employee benefits of the key management personnel of the charity were £179,456 (2022: £202,246).

8 Staff Numbers

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Number of Project Staff	17	16
Number of Administrative Staff	1	2
Number of senior management staff	4	4
Number of finance staff	1	1
	<u>23</u>	<u>23</u>

TRUSTEES' EMOLUMENTS

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2022: £nil).

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

9 Related Party Transactions

The charity was under the control of the board of trustees through out the year. There are no related party transactions to disclose under FRS 102.

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with organisations the charity works with must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party.

During the period PlayBoard Northern Ireland did not enter into any transactions with related parties.

10 Tangible Fixed Assets

	Freehold Property £	Fixtures & Fittings £	Total £
Cost:			
As at 1 April 2022	1,215,249	132,076	1,347,325
Additions	-	749	749
Disposals	-	-	-
As at 31 March 2023	<u>1,215,249</u>	<u>132,825</u>	<u>1,348,074</u>
Depreciation:			
As at 1 April 2022	291,919	118,336	410,255
Charge for the year	24,404	9,023	33,427
Depn on disposal	-	-	-
As at 31 March 2023	<u>316,323</u>	<u>127,359</u>	<u>443,682</u>
Net Book Value			
As at 31 March 2022	923,330	13,740	937,070
As at 31 March 2023	<u>898,926</u>	<u>5,466</u>	<u>904,392</u>

11 Debtors

	2023 £	2,022 £
Trade Debtors	589	2,200
Grants Receivable	260,875	173,718
Prepayments and accrued income	-	2,625
	<u>261,464</u>	<u>178,543</u>

12 Creditors; amounts falling due within one year

	2023 £	2,022 £
Trade Creditors	3,266	4,870
Accruals and Deferred Income	13,143	42,981
	<u>16,409</u>	<u>47,851</u>

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Notes to the Financial Statements
for the period ended 31 March 2023

13 Creditors: amounts falling due within one year

<u>Movement in deferred income</u>	£
As at 1 April 2022	31,608
Resources deferred during the year	7,563
Amounts released from previous years	(31,608)
As at 31 March 2023	<u>7,563</u>

14 Analysis of Movements in Unrestricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
Unrestricted funds					
General funds - all funds	436,205	132,379	(126,187)	(13,831)	428,566
Designated Funds	1,156,191	-	(24,404)	-	1,131,787
Total	<u>1,592,396</u>	<u>132,379</u>	<u>(150,591)</u>	<u>(13,831)</u>	<u>1,560,353</u>

15 Analysis of Movements in Restricted Funds

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
Childcare Partnerships	-	60,000	(60,000)	-	-
Education Authority	-	107,548	(117,487)	9,939	-
Department of Education	-	267,609	(268,239)	630	-
HSCB Bright Start	-	120,000	(120,000)	-	-
Peace IV - Our Generation	-	245,756	(249,018)	3,262	-
Total	<u>-</u>	<u>800,913</u>	<u>(814,744)</u>	<u>13,831</u>	<u>-</u>

16 Analysis of net assets between funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Unrestricted Funds:			
General Funds	5,466	423,100	428,566
Designated Funds	898,926	232,861	1,131,787
Total Unrestricted Funds	<u>904,392</u>	<u>655,961</u>	<u>1,560,353</u>
Total Restricted Funds	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>904,392</u>	<u>655,961</u>	<u>1,560,353</u>

17 Reconciliation of net cash movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net movement in funds	(32,043)	(30,166)
Depreciation charge	33,427	34,103
Decrease (increase) in debtors	(82,921)	3,095
Increase (decrease) in creditors	<u>(31,442)</u>	<u>(87,805)</u>
Net cash (used) received in operating activities	<u>(112,979)</u>	<u>(80,773)</u>

PlayBoard Northern Ireland

Northern Ireland - Charity number 104724

Annual report



AN AAB GROUP COMPANY

Belfast:
1 - 3 Arthur Street,
Belfast,
Co. Antrim,
BT1 4GA
Tel: 028 9024 2131

Dublin:
Unit 5B, Fingal Bay,
Business Park,
Ballynagall,
Co. Dublin, K32 NY57
Tel: 01 6943500

Dungannon:
Howard House,
30 Northford Row,
Dungannon,
Co. Tyrone,
BT71 6AP
Tel: 028 3775 0400

Malinbeg:
Unit 1, Building 10,
Central Park,
Malinbeg Rd.,
Newtownstewart,
Co. Antrim, BT36 4PS
Tel: 028 9083 0801

Newry:
Dromedary Mill,
The Quays,
Newry,
Co. Down,
BT35 5G3
Tel: 028 3026 1010

Registered Office Address

www.fpmaab.com | info@fpmaab.com

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023

Company No: NI30225
Charity No: NIC104724

Award Winning Advice...



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Reg No: NI022968 | VAT Reg: GB 187 4499 49 | IE 328 3821 FH

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Gary Digney FCA FRP, Michael Farrell FCA, Lowry Grant FCA,
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Company Limited by Guarantee
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Opinion

We have audited the financial statements of Playboard Northern Ireland Limited (the 'charitable company') for the year ended 31 March 2023 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the accounts and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the accounts does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether

there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees Report for the financial year for which the accounts are prepared is consistent with the accounts; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Trustees and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the Trustees are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these accounts.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.



PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND
AN AAB GROUP COMPANY
Year Ended 31 March 2023

We obtained an understanding of the legal and regulatory framework applicable to the company through enquiry of management, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the company – Companies Act 2006 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

We developed an understanding of the key fraud risks to the entity (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the financial statements which may be susceptible to management bias. Our understanding was obtained through review of the financial statements for significant accounting estimates, analysis of journal entries, walkthrough of the key controls cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

Enquiry of management, those charged with governance and the entity's solicitors around actual and potential litigation and claims.

Enquiry of management to identify any instances of non-compliance with laws and regulations.

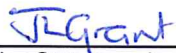
Reviewing minutes of meetings of those charged with governance.

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

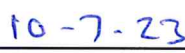
Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

A further description of our responsibilities for the audit of the accounts is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. 'This description forms part of our auditor's report.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.



JL Grant (Senior Statutory Auditor)
for and on behalf of
FPM ACCOUNTANTS LTD
Chartered Accountants &
Statutory Auditor
Unit 1, Building 10
Central Park
Mallusk
Co Antrim
BT36 4FS



Date

PlayBoard Northern Ireland

Northern Ireland - Charity number 104724

Annual return



AN AAB GROUP COMPANY

Belfast:
1-3 Arthur Street,
Belfast,
Co Antrim,
BT1 4GA
Tel: 028 9024 3031

Dublin:
Unit 5B, Fingal Bay,
Business Park,
Ballynaggon,
Co Dublin, K32 NY57
Tel: 01 6943500

Dungannon:
Howard House,
30 Northland Row,
Dungannon,
Co Tyrone,
BT21 6AP
Tel: 028 8775 0400

Mallusk:
Unit 1, Building 10,
Central Park,
Mallusk Rd,
Newtownabbey,
Co Antrim, BT36 4PS
Tel: 028 9083 0801

Newry:
Dromedary Mill,
The Quay,
Newry,
Co Down,
BT35 8QS
Tel: 028 3026 1010

Registered Office Address

www.fpmaab.com | info@fpmaab.com

PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Financial Statements
Year Ended 31 March 2023

Company No: NI30225
Charity No: NIC104724

Award Winning Advice...



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PLAYBOARD NORTHERN IRELAND
Company Limited by Guarantee
Company Information

Trustees	Mr S Buchanan	(Chairperson)
	Mr R Winter	(Vice-Chairperson)
	Miss J Hadden	(Treasurer)
	Miss S Kelly	
	Mrs A Crawford	
	Mrs P Lowry	
	Mr N Galway	
	Mr I Hontavilla	
		Mrs P Lewsley-Mooney CBE
	Mrs C Yeomans	(Resigned 16 November 2022)
Secretary	Mr J Gillen	
Address for correspondence	7 Crescent Gardens Belfast BT7 1NS	
Registered Office	7 Crescent Gardens Belfast BT7 1NS	
Auditor	FPM Accountants Ltd Chartered Accountants 1-3 Arthur Street Belfast BT1 4GA	
Bankers	Bank of Ireland 4-8 High Street Belfast BT1 2BA	
Registered Charity No.	104724	
HMRC Charity No.	XR86639	
Registered Company No.	NI30225	
Key Management Personnel:		
	Mrs J O'Loughlin	Chief Executive Officer until 30th June 2022
	Mr A Herron	Chief Executive Officer from 27th June 2022
	Mr J Gillen	Director of Corporate Service & Finance
	Mrs A Stallard	Director of Service Delivery & Development (Acting) from 1 August 2022

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31 MARCH 2023

The Executive Committee are pleased to present their annual Directors' report together with the consolidated financial statements of the charity for the year ending 31 March 2023, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities NI Order 2008, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairs Report

It gives me great pleasure to welcome you to our 2022-23 report, my first as Chair of PlayBoard. Taking on this role has been made easier by the outgoing Chairperson, Patricia Lewsley-Mooney CBE, who ably steered the organisation over the past number of years. On behalf of the Board of Trustees and the wider staff team, I would like to thank Patricia for her hard work, dedication and leadership throughout her term.

I would also like to express my thanks to our outgoing CEO, Jacqueline O'Loughlin, who retired in June 2022 after 18 years' service as CEO. During her time, PlayBoard achieved many significant gains for children and young people's play, not least the embedding of the right to play within both the Children's Services Cooperation Act and the Children and Young People's Strategy. On behalf of the Board and staff team, I would like to acknowledge Jacqueline's contribution to Playboard and the play sector, and to wish her all the best for her well-deserved retirement.

As in previous years, our annual report provides you with a snapshot of Playboard's activity and impact. I would encourage you to look at our website, follow us on Facebook or Twitter, and sign up to our E-Play, which will keep you a breast of all that we do in Leading the Play Agenda in Northern Ireland.

It has once again been a challenging year for PlayBoard and our colleagues across the wider voluntary sector, with the absence of a functioning Executive and local Assembly impacting significantly on both service funding and policy development. However, despite our many frustrations, the past year has once again been both busy and significant for us.

When we consider the many reported concerns about mental and physical health outcomes for our children and young people, it's not hard to see why advocating for the child's right to play is at the core of everything Playboard does. Play is not a luxury, play is not entertainment, play is not something you do when the real 'school' work is done. Play is vital to every aspect of a child's health, wellbeing and achievement potential.

In the current social, political and economic environment, it is critically important for us to continue to promote the right to play for every child in Northern Ireland. Consequently, this year, advocacy, campaigning and lobbying at all levels continued to be the cornerstone of PlayBoard's work. Our focus, as always, has been on making Article 31 of the UNCRC - 'Right to Play' - a reality for all children; this requires extensive research, analysis, communications and public campaigning. I am therefore pleased to report that our representative and capacity building role has been greatly enhanced with membership growth.

Over the year, Playboard's membership continued to increase, with numbers now standing at over 1,600, which is an in-year rise of 16%. PlayBoard has 1500 Members within Northern Ireland, but continues to increase its global reach, as we now have 112 Members from 17 different countries across the world, and we continue to welcome everyone who advocates for children & young people's play. Our increased members and reach lends considerable weight to our ongoing lobbying and advocacy for play and playwork, and provides us with a clear play-focused mandate going forward

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

PlayBoard has continued working to promote the holistic benefits of play for children & young people. For children, the desire to play is natural and instinctive, and PlayBoard advocates play as a means of allowing children to develop their imagination, dexterity, and physical, cognitive, and emotional strength. These attributes have become even more important, given the challenges faced by children and young people, parents, carers and wider society over recent years.

We pride ourselves on our ability to form, strengthen and maintain good relationships with a wide range of stakeholders and sectors. Being inclusive, responsive, and relevant has assisted us, ensuring genuine stakeholder participation in all that we do. We are committed to continually working collectively with others, and building strong alliances to improve societal outcomes around play.

The demand for PlayBoard's support, training and resources over the years has stretched beyond Northern Ireland, which, increasingly, includes the Republic of Ireland (RoI). Our profile and affiliations across the island of Ireland have grown in the last number of years, and I look forward to seeing this work develop further over the coming years.

On behalf of the Board and wider staff team we would like to thank you, our members, funders and play ambassadors, for your continued support and belief in our vision for a playful future for all our children and young people. We look forward to working collectively with you as we strive to achieve the vision laid out in our strategic plan.

I would also like to acknowledge the support of all our funding agencies who contribute to making PlayBoard the organisation that it is. Our continued robust practices and professionalism will ensure our ability to navigate what professes to be difficult times ahead for the whole of the voluntary and community sector.

Finally, the last word must go to our fantastic staff team who, with skill, determination and unfailing enthusiasm, do an amazing job in leading the play agenda. Thank you all!

Stuart Buchanan
Chairperson

PURPOSES AND ACTIVITIES

PlayBoard is Northern Ireland's leading play NGO. The organisation works strategically at both a policy and grass roots level. Representing a strategic network of individuals and organisations both within, and related to, the play sector. PlayBoard exists to promote and to advocate on behalf of its membership, and the children and young people it represents. PlayBoard supports and develops the interests and aspirations of its membership with the aim of providing an independent voice for the play sector.

PlayBoard works with and for its members and the wider play sector to promote, create and develop quality play opportunities aimed at improving children's play experiences, holistic development and overall quality of life across Northern Ireland, and in the Republic of Ireland as required.

PlayBoard provides support to any child or young person, individual or organisation whose ethos is based around the child's right to play - to express their views and participate in the decision-making process as it relates to play and wider community planning issues. PlayBoard supports the play sector through the provision of play-based information, training and advice on a range of areas including play qualifications, committee governance, charity law, fundraising, best practice development, human resources, advocacy and school age childcare development.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

In line with our mission statement, the principal activity of PlayBoard during the year was: Leading the Play Agenda. This took many forms, including promoting the benefits of children's play to ensure the holistic development of the child; ensuring there was adequate investment in children and young people through training and quality play projects, advising and assisting in the administration of funding to play services and engaging in political lobbying in a local, national and international context.

PlayBoard has delivered advice, support and training to the sector through one of its thematic support programmes, that is the School Age Childcare Bright Start programme. Further, a number of Workforce and Play Development programmes were delivered e.g. Positive PlayGrounds, Taking Outdoor Seriously (TOPS) Award and the Play Advocacy programme.

PlayBoard's Youth@Play programme provided an explicit connection between playwork and youthwork outcomes, establishing a clear alignment between both areas and embedding playwork approaches as a means of enhancing delivery of the youthwork curriculum. PlayBoard's training programme for youth workers delivered 84 sessions to 78 youth workers, while providing a range of additional support. Collectively our activity has helped to bring children and young people together, support the playwork workforce and build capacity and awareness of play across the sector.

PlayBoard's OUR Generation programme strives to improve relations between communities and build peace using a play methodology. OUR Generation is a cross-border partnership project delivered through seven regional organisations and is funded through the European Union's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), to build positive relations and emotional resilience in communities impacted by the Troubles/Conflict across the island of Ireland. It is hoped that the overall project will reach 35,000 children, young people and the adults who support them during the life of the project. Programmes provided will include accessible, age-appropriate prevention, early intervention and recovery activities delivered on a cross-border and cross-community basis to support the mental and emotional well-being of children and young people within local communities.

Children and young people will engage in programme design and delivery, including provision of peer support, developing skills and confidence to improve well-being within their communities and act as agents of change, building peace for future generations. Using play, PlayBoard will build resilience in children and young people by recognising and celebrating difference, in turn supporting their positive mental health and well-being.

The organisation continues to administer the Bright Start programme on behalf of The Department of Health, Social Services and Public Safety through the Regional Childcare Partnership as part of Northern Ireland's emerging Childcare Strategy. PlayBoard represents the play sector in Northern Ireland on a number of National and International Forums including: Four Nation Children's Play Policy Forum, the Play Safety Forum, the International Play Association via the Northern Ireland branch (IPA NI) and the European Network for School Age Childcare as well as multiple local networks and forums including Childcare Partnerships, CINI Early Years Alliance, NICCY Participation Forum, All Party Children and Young People's group, Childhood, Transition and Social Justice Initiative.

PUBLIC BENEFIT STATEMENT

PlayBoard's direct beneficiaries are children, young people, parents, carers, child-minders, playworkers and play-based organisations. Further the children and young people who are supported by those organisations can be viewed as indirect beneficiaries.

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

BENEFITS

The following benefits will be achieved from PlayBoard's purposes:

- Increased effectiveness and efficiency of community and voluntary sector organisations concerned with the provision of play-based activities in Northern Ireland, resulting in enhanced outcomes and service delivery and, consequently an improved quality of life for those children & young people;
- Increased self-awareness, resilience, competence and confidence among children & young people. The development of children and young people's social skills and abilities and an enhanced sense of purpose and fulfilment through play;
- Enhanced knowledge and capacity of children, young people parents, carers, child-minders, playworkers and play based organisations to make healthier lifestyle choices through play;
- Increased knowledge, understanding and awareness of the importance of play opportunities in supporting child development among beneficiaries involved in delivering play-based activities;
- Enhanced ability of the play sector to provide advice & information to statutory sector bodies and agencies, funders and others to exert a positive influence on the development of policy and
- Provide statutory authorities and others with opportunities to connect with young people in a positive manner. The immediate beneficiaries are those community and voluntary sector organisations and statutory bodies and agencies and others concerned with play provision activities; Raised awareness about the child's right to play and the cultivation of a society that favours equality and diversity and challenges prejudice related to the right to play in Northern Ireland;
- Improved governance within Management Committees; resulting in improved sustainability of their community Play Groups or Childcare centres;
- Connecting children & young people to their communities through play, resulting in positive citizenship and behavioural change;
- Increased opportunities for children & young people to engage in play activities that bring both communities and people together, leading to greater social cohesion, improvements in health and fitness, well-being and personal fulfilment;
- Enhanced mental health and well-being of children and young people which builds self-esteem, independence, resilience and respect for self and others.
- Through advice, support, training and play based activities beneficiaries are supported to develop new skills and coping mechanisms.

Benefits will be evidenced in the following ways;

PlayBoard operates an outcomes-based accountability framework, which is used to measure the impact of all areas of work. The following mechanisms are used to measure impact;

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Report of the Trustees Year Ended 31 March 2023

Feedback and evaluations of the work and impact from children and young people who participate in PlayBoard programmes and who participate within the play organisations PlayBoard provide support, advice, and training. This enables PlayBoard to conduct internal reports of the play-based organisations concerned and carry out both internal and external evaluations of both their work and that of PlayBoard.

Evidence is derived from engagement and feedback from children and young people, community and voluntary sector representatives, reports produced by statutory sector bodies and agencies as well as funders and other likeminded organisations.

Evidence of impact is gleaned through analysis of social policy wherein play is now included.

Regular satisfaction and impact surveys are conducted with PlayBoard members, school age childcare providers, parents, carers and interested stakeholders.

Private Benefits

PlayBoard can confirm that there will be no private benefits and our purposes are not harmful to any of the identified beneficiaries.

ACHIEVEMENTS AND PERFORMANCE

The year 2022/23 has been one of change for the organisation at Senior Management level. Following the retirement of Jacqueline O'Loughlin, PlayBoard carried out a recruitment process where Alan Herron was appointed as Chief Executive Officer in June 2022 with Angela Stallard subsequently taking on the role of Director of Service Delivery and Development (Acting).

The impact and legacy of Covid-19 on PlayBoard's delivery continued to be felt throughout the year, with online approaches still in situ; however, as restrictions eased, we were able to return to office working under a Hybrid Working Policy.

Throughout the year, PlayBoard continued to work to promote the benefits of play for children and young people. Ironically, the pandemic shone a spotlight on the importance of play and how essential it is for children and young people to have the time, space, and permission to play, especially following the challenges faced during Covid-19.

During the year, PlayBoard was delighted to receive funding from the Department of Education (DE) to deliver the 'Taking Outdoor Play Seriously (TOPS)' and 'Positive PlayGrounds' programmes (PPgds). Funded via Covid-19 Recovery monies the Department could see the benefits and need for outdoor play for children following lockdown and school closures. Twenty schools took part and despite the many challenges faced, 10 schools successfully secured PlayBoard's prestigious TOPS Award for quality play delivery with a further 10 commencing their journey to embedding a quality outdoor play ethos through the Positive

PlayBoard continued to deliver a broad range of key services against the core themes within its overarching strategic plan as we sought to advocate for, deliver and develop play across twelve strategic objective areas:

1. Advocating for play.
2. Building our evidence based on practice and experience.
3. Strengthening our voice.
4. Developing and delivering a quality framework suitable for several sectoral contexts.
5. Promoting and developing the playwork workforce.
6. Delivering playwork.

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Report of the Trustees Year Ended 31 March 2023

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7. Working with councils, schools, and childcare settings to enhance understanding and knowledge of play and playwork.
 8. Developing strategic alliances, collaborations and new partners to promote the health and inclusion benefits of play e.g. PHA, disability sector.
 9. Enhancing our cross-border profile to share learning and develop new relationships and partnerships.
 10. Advancing PlayBoard's economic growth.
 11. Developing PlayBoard's competence, capability and capacity.
 12. Enhancing organisational leadership, culture and growth.

The Trustees Report provides an overview of the broad range of activities delivered in support of the key aims which underpin the Strategic Plan, namely:

Aim 1: Being the authoritative voice for play.

Aim 2: Promoting quality in play and playwork practice.

Aim 3: Increasing and improving opportunities and conditions for play.

Aim 4: PlayBoard's organisational growth and development.

Some highlights under each key strategic aim includes (not definitive):

Aim 1: Being the authoritative voice for play.

- Strategic representation on 30+ networks, forums, partnerships including UK Play Safety Forum, UK Play Policy Forum, DoE Sectoral Partnerships, Network Youth NI, All Party Groupings, Childcare Partnerships, NICCY Participation Forum etc.
- Representing the school age childcare and play sector on the newly established Early Years and Childcare Strategy Reference Group and Stakeholder Forum.
- In partnership with the Mae Murray Foundation undertaking 'Let Me Play' an Inclusive Play Park Study and subsequent report.
- Play Safety Forum 'Including Disabled Children in Play Provision' statement published and launched as part of 4 Nations Policy event, ongoing presentations to various forums and councils.
- Presented internationally on our work at 'Play on Early Education' conference in Athens, at the Children's Research Network conference in Dublin, online at the Australian National Sports Convention and at IPA World online events.
- Undertook consultation with children from school age childcare on behalf of DE on their vision for an Early Years and Childcare Strategy.
- Ongoing engagement with senior government officials across a range of departments aimed at enhancing the commitment to delivering quality play opportunities.
- Facilitated quarterly Play Development Forum meetings and site visits with council and DE.
- Increased social media followers across Facebook by 17% and Twitter by 5%.
- 12 E-Plays issued in year and 4 E-Play updates.
- Within the year, PlayBoard has increased its membership by 13% from the previous year, rising from 1,414 members at the beginning of April 2022 to 1,596 at the end of March 2023.

Aim 2: Promoting quality in play and playwork practice.

- During the past year PlayBoard has worked hard to support the delivery and provision of CPD opportunities. In seeking to do this we have worked strategically with a range of partners including government departments, Childcare Partnerships, local authorities, training providers, colleges and employers to promote greater access to training and qualifications, greater choice of courses and greater access to variety of approaches to learning.
- Inclusion on newly formed Sectoral Partnership (Dept Economy driven) representing playwork. Five meetings attended.

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Report of the Trustees Year Ended 31 March 2023

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- Input to the National Occupational Standards Review (4 Nations group, representing PETCs across the 4 Nations) and participation on PETCUK and PETCNI.
 - The profile and professionalism of playwork has been enhanced, and training and practice has stimulated collaboration and cross-sectoral mobility within the children's workforce.
 - DE Getting Ready to Learn (GRTL) – four webinars delivered in year to Early Years practitioners.
 - Childcare Partnerships – face-to-face and online training specific to the school age childcare/play sector; with tender renewal into 2024.
 - Bright Start – ongoing quality, governance and monitoring support for 50 SAC projects. 25 cluster sessions were delivered reaching 250 participants.
 - Early Years Development Funding allowed PlayBoard to deliver 2 x training sessions to 91 individuals representing 37 organisations. 37 Play Resource packs (small play equipment, Space to Play book and a number of play documents) distributed.
 - This year concluded our Youth@Play programme delivering 84 sessions with 78 youth workers achieving Level 2 and 31 youth workers achieving Level 3.
 - Spaces 2 Be, OUR Generation project have delivered 115 sessions to children & young people, practitioners and parents with 674 attending. 3 seminars were also delivered with 191 attending.

Aim 3: Increasing and improving opportunities and conditions for play.

- Hosted small scale Playday event in 2022 (first since pandemic) with approx. 50 children in attendance.
- Play delivery included 70 community play sessions for Newry, Mourne and Down District Council during July and August 2022; 191 children in attendance at six pop up play sessions for Mid and East Antrim Borough Council; 3 Street Play sessions for Armagh City, Banbridge and Craigavon Borough Council.
- This year we developed a partnership with Radius Housing and facilitated two pilot programmes for two new housing developments (indoor afterschool play / street play programmes).
- We were delighted to be approached by Maghaberry Prison to re-establish a play programme developed during DE's Play Matters programme. Sessions were held with fathers in the prison to highlight the importance of play, how play can reconnect families, and play planning for a Christmas Families Party.
- A focus this year was 'Play in times of Hardship' which became the theme for our annual AGM and seminar event. Staff presented on our new 'Play in times of Hardship' resource and low-cost play ideas. The resource has been very well utilised and received. We were pleased to receive support from DE who provided hard copy versions of the resource for distribution.
- Following this theme our internal Eco Committee linked in with local supermarkets over the Christmas period and staff provided play sacks for children and families which were distributed via local foodbanks.

Aim 4: PlayBoard's organisational growth and development.

- Redevelopment of PlayBoard's website.
- This year seen the formation of four internal subgroups who are each progressing areas of work – Eco Committee, Play and Leisure Committee, Playday Committee and Fundraising Committee.

The financial year has also seen PlayBoard develop its work in the Republic of Ireland. Various strands of work have included Play Strategy development with Kerry County Council, training programmes with Cobh Youth Services and Dublin City Childcare Committee. PlayBoard were delighted this year to secure a joint post for the Republic of Ireland with National Childhood Network (NCN). The post holder has settled well into the post, based in Monaghan. She has been instrumental in establishing connections to pro-actively advocate for play by developing relationships with key stakeholders including political representatives, government officials, colleagues, and practitioners from across the children's sector. PlayBoard plan to strengthen the objectives for the post, including income generation, throughout the new financial year.

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Towards the end of 2022, PlayBoard staff team undertook a Strategic Planning Review Day aimed at enhancing staff awareness of the strategic vision. Several group exercises encouraged collective ownership and understanding of our operational activity and key aims. A key outcome of the day was a shared vision for the future of play and a desire to achieve Play Sufficiency within Northern Ireland.

PLANS FOR FUTURE PERIODS

PlayBoard's vision is of 'A society where the right to play is both valued and realised'. In seeking to achieve our vision, PlayBoard will continue to represent the voice of children, young people and the play sector, advocating and lobbying on their behalf with local and regional government officials, departments, Councillors and MLAs. PlayBoard will continue to build the capacity of the sector to fully engage with children and young people, providing play experiences that support the holistic development and overall health and well-being of children and young people through the provision of training and quality play projects.

PlayBoard will

- Design, develop and deliver play training programmes aimed at both the playwork sector as well as wider sectors that have an interest in, or an influence on play.
- Lead on the completion of research aimed at highlighting the impact of play on individuals and communities.
- Proactively engage with government Departments and Councils with a view to influencing policy and practice.
- Advocate and lobby for children and young people's right to play.
- Provide support, advice and guidance to all who has an interest on play.
- Deliver focused area-based community development projects centred on enhancing play experience within communities.

The three-year Strategic Plan for 2021-2024 has successfully finished its second year of activities. An annual operational plan was agreed for April 2023 - March 2024. The impact of Covid still impacts on how support and services are fully delivered as part of this plan.

Some of the key challenges and changes for the next year include:

- Completion of the operational plan so that PlayBoard meets its strategic aims and objectives.
- Ongoing support to the play sector in recovering from the impact of Covid.
- Home and office working will continue until the challenges associated with this in the delivery of services have lapsed and it is safe to fully return to the office.
- Completion of contractual service level agreements in the delivery of face-to-face services.
- Continued focus on supporting the play sector regarding the impact of the Children and Young People's Strategy.

PlayBoard has been award grant funding from the Department of Education to deliver, develop and further children and young people's play throughout Northern Ireland. PlayBoard is recognised as the Department's strategic partner for play in NI, a major achievement for PlayBoard, which no other organisation has achieved,

PlayBoard will look to develop both its strategic and operational plan to ensure that it is fit for purpose during the economic downturn, appraising different work methods and areas of delivery that will support the organisation in achieving its strategic aims.

FINANCIAL REVIEW

The results for the year are set out in the attached financial statements. The total funds held at the end of the year are shown in the notes to the financial statements.

Initial review of the results for the year suggests an overall deficit of £32,043. The results need to be

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

FINANCIAL REVIEW

considered in light of the £33,427 depreciation charged in the year. Therefore, the reality is that PlayBoard made a small trading surplus of £1,384. PlayBoard will continue to enable the organisation to become more sustainable so that it can achieve its aims and objectives.

DESIGNATED FUNDS

The Executive Committee recognise that purchasing, renovating and furnishing the building at Crescent Gardens has a financial impact on the organisation. £232,861 of the unrestricted general fund has been designated for such activity. The Executive Committee also agreed that an unrestricted designated business development fund be implemented and any unrestricted undesignated reserves above £424,050 be allocated to this fund to enable PlayBoard to meet its aims and objectives.

£24,404 of the depreciation charge this year has been set off against this designated fund brought forward. This leaves a designated fund balance to be carried forward of £1,131,787.

RESERVES POLICY

PlayBoard's reserves policy explains to existing and potential funders, donors and other stakeholders why a charity is holding a particular amount of reserves. A good reserves policy gives confidence to stakeholders that the charity's finances are being managed and can also provide an indicator of future funding needs.

The aim is to provide sufficient funds to cover any unforeseen costs which may arise, recognising the volatile grant environment as well as allowing for the payment of any liabilities which would arise should the company cease to operate. In the Executive Committee's view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

PlayBoard's reserves policy will be used to assist in strategic planning by considering how new projects or activities will be funded. It will inform the budget process by considering whether reserves need to be used during the financial year or built up for future projects and it will inform the budget and risk management process by identifying any uncertainty in future income streams.

The Executive Committee have established a policy whereby the unrestricted funds not committed should equate to six months' total resources expended. Any call upon the use of reserves will be at the approval of the Executive Committee which will examine the rationale for doing so and agree an amount where appropriate. The Executive Committee have agreed a level of reserves of £424,050 needed to cover six months.

At 31 March 2023, the level of "free reserves", excluding fixed assets and designated funds were £424,050.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: NI30225

Inland Revenue Charity Number: XR86639

Registered with The Charity Commission for Northern Ireland: NIC104724

Registered Office: 7 Crescent Gardens, Belfast, BT7 1NS

PLAYBOARD NORTHERN IRELAND

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OUR ADVISORS

Auditors FPM Accountants Ltd
Chartered Certified Accountants & Statutory Auditor
Unit 1, Building 10
Central Park, Mallusk Road
Newtownabbey
Co. Antrim
BT36 4FS

Bankers Bank of Ireland
1 Donegall Square S,
Belfast
BT1 5LR

Solicitors Cleaver Fulton Rankin
50 Bedford Street
Belfast
BT2 7FW

STRUCTURE, MANAGEMENT AND GOVERNANCE

STRUCTURE

PlayBoard NI is incorporated under the Companies (Northern Ireland) Order 1986, being a company limited by guarantee not having a share capital. The company is governed by its Articles of Association since its incorporation on 6 December 1985. PlayBoard is also a charity and has been formally admitted by the HM Revenue & Customs, as such, for income tax purposes and is registered as a charity with the Charity Commission for Northern Ireland and abides by the legal requirements to submit an annual monitoring return form providing information on the charity's activities, governance and finances.

GOVERNING DOCUMENT

PlayBoard is governed by its Articles of Association. The Executive Committee confirm that they have complied with their duty within the Charities Act NI 2008 and have amended the Articles of Association in line with the Charity Commission's general guidance on public benefit, which were agreed on the 8th October 2013. PlayBoard will carry out a governance health check and make any recommendations arising from this on its Articles of Association at its next AGM in November 2023.

MANAGEMENT STRUCTURE

PlayBoard is a membership body for the play/playwork sector. The Directors of the company are also Charity Trustees for the purposes of Charity Law and under the company's Articles are known as members of the Executive Committee. In addition, three Honorary Office Bearers are elected to serve on the Committee: these being a Chairperson, Vice Chairperson and Honorary Treasurer. All the Executive Committee members have

APPOINTMENT OF BOARD MEMBERS

Up to 10 Executive Committee members which include PlayBoard Honorary Officers are nominated and duly elected by PlayBoard at its Annual General Meeting. Committee members are appointed for a period of three years. Executive Committee members elected to an Honorary Officers post may extend their tenure to a maximum of six years. The Executive Committee can also co-opt up to four additional members to fill a skills gap in the Committee make up as they see fit.

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COMMITTEE INDUCTION AND TRAINING

New Executive Committee members undergo induction training to brief them on good governance, their roles and responsibilities, their legal obligations under charity and company law, the committee and the decision-making processes, the strategic and operational planning processes, the organisational structure and key organisational activities.

As part of their induction Executive Committee members are provided with the following:

- PlayBoard's Articles of Association
- PlayBoard's Vision Mission & Values
- PlayBoard's Strategic Plan
- PlayBoard's Operational Plan
- PlayBoard's Trustee/Directors' Roles and Responsibilities
- PlayBoard's Finance & Personnel Committee Terms of Reference
- PlayBoard's Code of Conduct / Conflict of Interest policy
- PlayBoard's Skills Audit
- PlayBoard's organisational chart
- PlayBoard's Audited Accounts
- PlayBoard's Principles of Good Governance
- The Code of Good Governance Northern Ireland
- PlayBoard Risk Register

GOVERNANCE

The Executive Committee ensures the good governance of the organisation by setting its strategic objectives and policy direction through PlayBoard's three-year strategic plan and monitoring progress on this through the annual operational planning process.

The Committee meets every six weeks and the Finance & Personnel Sub-Committee which specifically deals with the human and financial resources of the organisation meets on a quarterly basis. The Chief Executive, appointed by the Committee, manages the day to day operations of the organisation. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Committee, for operational matters which include the application and monitoring of the agreed strategic and operational objectives as listed in the Strategic and Operational Plans.

In the course of the year PlayBoard Executive Committee met every six weeks to considered the potential impact of the recession over the next year on the organisation, including the threats to PlayBoard's income streams, how and when they might materialise and what PlayBoard would have to do to confront any constraints to the organisation's income.

The Executive Committee assessed the possible strategic and operational risks in determining the costs for the coming year and has agreed a budget that enables PlayBoard to continue to be fit for purpose both financially and operationally.

CONFLICTS OF INTEREST

Executive Committee members and staff have an obligation to act in the best interests of PlayBoard and its beneficiaries, present and future. Executive Committee members need therefore to be sensitive to the possibility that their activities outside the organisation (including holding office or being otherwise involved in organisations, companies, political parties or) could be perceived as having a bearing on – or coming into conflict with – the objects and integrity of the organisation. Executive Committee members have a duty in law to avoid conflicts of interest and must not take part in any discussion or decision in which there is such a conflict.

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Each year both Executive Committee members and staff will be asked to complete a declaration of interests form to declare any affiliated connections through the following: Spouse, domestic partner, child, mother, father, brother or sister or close associates; any corporation, business or non-profit organisation of which you are serve as staff , officer, board member, partner, participate in management or are employed by; any trust or other estate in which you have a substantial interest or as to which you serve as a trustee or in a similar capacity. Disclosure forms are monitored as part of the risk register controls.

At the start of each Executive Committee meeting, members will be asked to declare whether any agenda items raise a potential conflict of interest. This will be recorded and reflected in minutes. Where a conflict of interest occurs, the Trustee concerned will withdraw from the meeting for that item on the agenda. It is the potential, rather than the actual, benefit from which the conflict of interest arises which requires authority, in order to avoid a breach of trust and to ensure transparency.

RISK MANAGEMENT

PlayBoard have designed and implemented a robust and comprehensive risk management toolkit that lets the Executive Committee identify the risks involved, assess how likely is it to happen and what would the impact be to the organisation. These then let the Trustees plan and implement controls that will mitigate the risk while monitoring and reviewing the identified risks within the register.

Through the Finance & Personnel Sub-Committee on a quarterly and annual basis wherein both the strategic and operational risks are assessed to which the charity is exposed, in particular those related to Strategic risks, which are those risks arising from major events that could impact across the whole of PlayBoard e.g. major overspend or serious damage to the reputation of PlayBoard and Operational risks, which are those arising from the day-to-day management of activities within teams and less likely to impact upon other teams or PlayBoard as a whole.

The health and well-being of our staff, members and most importantly children and young people remains paramount, so PlayBoard continues to access and monitor risks associated with Covid-19 mitigating were possible.

Where a safe space is not permissible, PlayBoard continues to take appropriate measures to protect staff and our members with activities via online and other multimedia platforms.

The Executive Committee are continually assessing the impact of Covid-19 and implementing measures to ensure PlayBoard remains fit for purpose, this is being done in the following ways;

The Board meet on a six weekly basis to examine the following;

- Ensure PlayBoard have an effective risk management procedure in place taking account of Covid-19 related risks, for example cyber security and data protection, as well as a return-to-work risk assessment and policy.
- Ensure PlayBoard communicates with funders to confirm that funding will still be provided.
- Review the financial status of PlayBoard questioning management's rationale and underlying assumptions in their financial assessments, keeping up to date of the current financial position, taking any action if needed, being realistic with projections and focusing on essential spending only, reducing overheads where possible.
- Ensure that PlayBoard continue to look for new funding opportunities, while confirming that current activities and commitments are met, reviewing if any projects can be delayed or cancelled.
- Consider cash reserves, which can be used to help cope with unexpected events if needed.

PlayBoard continues to monitor all procedures associated with risk management and ensure that continuous risk assessment feeds into any decision making and business processes that will mitigate its

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

exposure to the major risks identified.

PAY POLICY FOR SENIOR STAFF

The Trustees (Executive Committee) all give of their time freely and no Trustee received remuneration in the year.

The organisation has adapted the National Joint Council (NJC) pay scales for its use for many years, were the Finance & Personnel through an evaluation made a recommendation of pay points for each grade within the organisation including the Senior Management Team. These pay scales at the time were set based on an external benchmarking exercise against roles with similar job roles and levels of responsibility. Cost of living increases are assessed by the Finance & Personnel Committee before going to the Executive Committee for agreement.

RESPONSIBILITIES OF THE TRUSTEES

The Executive Committee (who are also the Directors of PlayBoard for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Executive Committee to prepare financial statements for each financial year. Under that law the Executive Committee have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Executive Committee must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the income and expenditure of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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

The Executive Committee are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Executive Committee are continually assessing the impact of Covid-19 and implementing measures to ensure PlayBoard remains fit for purpose, while protecting both its staff and members by moving activities

PLAYBOARD NORTHERN IRELAND

Report of the Trustees Year Ended 31 March 2023

to an online model where a safe space is not available. As a result of the actions above, these accounts are considered to be prepared on a going concern basis.

Statement as to disclosure to our auditors

In so far as the Executive Committee are aware at the time of approving our trustees' annual report:

- there is no other relevant audit information of which the charitable company's auditor is unaware; and
- the trustees, having made enquiries of fellow directors and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the Board of Trustees



Stuart Buchanan
Chairperson

Date:

5/7/23