

PLAY GLOUCESTERSHIRE

COMPANY NUMBER 06260058

REGISTERED CHARITY NUMBER 1126562

REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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PLAY GLOUCESTERSHIRE

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for the Year Ended 31 March 2026

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PLAY GLOUCESTERSHIRE

REFERENCE AND ADMINISTRATIVE INFORMATION

for the Year Ended 31 March 2026

Trustees & directors:	Diane Mautterer	
	Matthew Arthur	
	Lindsay Chaplin	
	Kay Lillington	
	Sameera Veshmia	appointed 7th May 2025
	Jennie Wilson	resigned 7th May 2025
Key management personnel:	Ben Morris	
Secretary:	Helen Logan	
Registered office:	Unit R7-R9 City Works Alfred Street Gloucester GL1 4DF	
Principal office:	Unit R7-R9 City Works Alfred Street Gloucester GL1 4DF	
Company number:	06260058	
Charity number:	1126562	
Independent examiner:	Patrick Morrello ACA Holyoake House Hanover Street Manchester M60 0AS	
Bankers:	Barclays Bank plc Leicester Leicestershire LE87 2BB	

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The Trustees (who are also directors for the purposes of company law) present their report and the unaudited financial statements for the year ended 31 March 2026. Included within the trustees' report is the directors' report as required by company law.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's Memorandum and Articles of Association, in accordance with Statement of Recommended Practice, Accounting and Reporting by Charities SORP (FRS102) and the Companies Act 2006.

Objectives and Activities

The objects of the charity are:

To advance in life and help young people up to the age of 19 through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life.

(b) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

The charity has a shared vision of happy and healthy childhoods full of outdoor play. Play Gloucestershire is a charity which believes that playing outdoors is an essential part of a happy, healthy childhood, and at the heart of a nurturing community. We provide fun, adventurous and inclusive opportunities for local outdoor play, to transform children's lives and help them build active, positive futures.

The main areas of activity used to achieve these objectives are:

- Providing free open access play opportunities for all in parks and public open spaces (Community Play Rangers)
- Providing volunteering and playwork opportunities for young people, through our Young Volunteer scheme. We also provide volunteering opportunities for young people taking their Duke of Edinburgh Award and provide a small number of work experience placements to children we work with and to older students.
- Encouraging children and families to be active by offering ideas for active games and activities at play sessions; encouraging healthy eating by offering healthy snacks and meals and encouraging children to get involved in preparing food.
- Providing child-led outdoor play either in small groups or one-to-one for therapeutic benefit (Play Nurture)
- Promoting children's play to funders, schools, communities and working to develop playful communities across the County (play advocacy)

To assess outcomes, the charity keeps records of attendance at play sessions which are reported back to funders. Case studies, quotes and feedback from families, teachers and others are also recorded to assess impact. The charity has conducted user surveys and commissioned external evaluation reports in prevous years and the current Play 2 Nurture project includes a full evaluation process, which will provide good practice for the future.

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The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The charity does not make use of social investment and does not make grants.

Play Gloucestershire had 4 volunteers who gave their time to do some maintenance work in the Sanctuary and its garden. There is also a very successful Young Volunteers programme, with 24 volunteers aged 10 - 18. They help run activities, tidy up, provide positive role models and we provide training and mentoring for them.

Achievements and Performance

Reflecting on 2025/26, the Trustees believe the year can be characterised by a simple principle: responding to need whilst remaining true to our charitable values.
Throughout the year, Play Gloucestershire has remained committed to its charitable purpose of improving children's lives through play. The Trustees continue to believe that all children need opportunities to play, form relationships, take risks, develop resilience and experience the freedom of childhood. Whilst the external environment continues to evolve, this commitment has remained constant.

The year has been one of growth, learning and organisational development. Play Gloucestershire has expanded its reach into new communities, strengthened its Play Nurture provision, invested in workforce development, contributed to strategic discussions at county level and continued to build its reputation as a trusted and innovative playwork organisation.

Play at the Heart of Everything We Do

The Trustees recognise that the children and families we support remain at the heart of all our work. During the year, the charity delivered regular community play sessions, school-based Play Nurture provision, one-to-one therapeutic support, holiday activities and targeted interventions across Gloucestershire. Our staff team created thousands of opportunities for children to engage in play across community settings, family hubs, schools and The Play Sanctuary.

2025/26 highlights included:

356 community play sessions delivered
275 Play Nurture sessions delivered
14,939 play visits recorded

Across Gloucestershire, we continue to see children develop confidence, form friendships, manage challenges and experience a greater sense of belonging through play. There have been new community partnerships formed with contracts for community and targeted play. Contract renewals and multi-year extensions highlight the recognition of the power of play by funders. The Trustees recognise that these outcomes are achieved through the skill, dedication and professionalism of our Play Rangers and wider staff team.

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Developing Play Nurture

A significant area of development during the year has been the continued growth of our Play Nurture offer.

Through the second phase of the Lottery-funded Play2Nurture programme, the charity has continued exploring the space between traditional playwork and therapeutic practice. Working alongside schools, families, Toucan for Children, NHS colleagues and other partners, we have further developed an approach that supports children experiencing economic or emotional hardship, neurodivergence, disability, trauma and mental health challenges.

The Trustees recognise the increasing pressures facing statutory services. Our learning continues to demonstrate that Play Nurture can provide valuable preventative and early intervention support, helping children and families before difficulties reach crisis point. We believe this remains one of the most significant and promising areas of the charity's work.

Improving Accessibility

During the year, Play Gloucestershire invested more than £10,000 in accessibility improvements at The Play Sanctuary through grant funding received from the Julia Rausing Trust and Active Impact.

The improvements included the installation of a new access ramp, handrail and improved surfacing, helping to make the site more accessible and inclusive for disabled children and young people.

The Trustees view this investment as more than a physical improvement to the site. It reflects the charity's ongoing commitment to ensuring that all children have equitable opportunities to play, connect with others and thrive. The improvements also strengthen opportunities for future partnerships and referrals, enabling us to support more children in the years ahead.

Investing in Our People

The Trustees recognise that the quality and impact of our services depend upon the skills, wellbeing and commitment of our workforce.

During the year, significant investment was made in training, supervision, reflective practice and staff wellbeing. Team members commenced Play Therapy and Theraplay training, undertook specialist professional development and embraced new leadership opportunities.

Weekly reflective practice meetings continue alongside monthly supervision sessions, both of which are now embedded across the organisation and contribute positively to professional practice, safeguarding and staff wellbeing.

We also welcomed new staff members, supported colleagues through changing circumstances and continued to develop opportunities for young volunteers. It is particularly encouraging to see volunteers considering careers within playwork, strengthening the future sustainability of the workforce.

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Learning, Partnership and Influence

Beyond direct service delivery, Play Gloucestershire has continued to strengthen its strategic contribution across the county and wider sector.

During the year, the charity played an active role in Gloucestershire's developing Play Strategy, contributed to discussions regarding national playwork qualifications and increased involvement in strategic partnerships across health, education and family support services.

The Trustees believe that supporting children through play requires not only direct delivery but also meaningful engagement with the systems and structures that influence children's lives. We are therefore encouraged that Play Gloucestershire is increasingly recognised as a trusted source of expertise, experience and professional insight.

Looking Forward

As Play Gloucestershire approaches its twentieth anniversary, the Trustees believe the charity is entering an exciting period of opportunity and development.

The organisation benefits from strong partnerships, a highly skilled staff team, increasing demand for services and growing recognition of the role play can have in supporting children's wellbeing and development.

Looking ahead, the Trustees intend to support the continued development of Play Nurture, strengthen partnerships with disability and mental health services, and further develop The Play Sanctuary as a centre of excellence for therapeutic playwork. We also hope to explore opportunities to replicate successful elements of the Play Sanctuary model within communities across Gloucestershire, enabling more children to benefit from this approach.

Thanks and Acknowledgements

The Trustees wish to place on record their sincere thanks to our staff, volunteers, trustees, funders, supporters and partner organisations for their continued commitment and support throughout the year.

Most importantly, we thank the children and families who place their trust in us and whose experiences continue to shape and inspire our work.

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Beneficiaries of our services

The main beneficiaries of our services are children, with our core age range being 8 to 14. This includes looked-after children, children dealing with difficulties in their lives which may include domestic abuse, bereavement, difficulties making friendships, as well as those dealing with the usual ups and downs of childhood. We work with children at public green spaces near their homes and focus on areas of urban deprivation or rural isolation. We also work with referred children in schools. Further beneficiaries are the children's families and carers, school staff and local communities where we engage with local people to improve provision of safe places to play and to increase use of green spaces.

Financial Review

We have been successful in securing funding from various sources this year, aiming to keep a diverse range of funding rather than depending upon one or two major funders. The three year Lottery-funded P2N2 project provides £85k a year - project ends June 2028 - securing this work was key to retaining experienced, trained staff and developing our Play Nurture work and the Play Sanctuary as a play space. NHS £102.5k funding continued on an annual basis - we are exploring the possibility of multi-year funding which would secure staff and allow us to accept children referred into Play Nurture with the knowledge that the work (Play Nurture small groups in schools and TPS) can continue, rather than having a cliff edge of funding/provision each year. It is an aspiration to find multi-year funding from a range of funders to secure this work into the future. As part of this a new Stay & Play project funded at £85.5k over three years is providing a mix of Play Nurture and community play across four sites in Cotswolds and Stroud Districts, and is now up and running.

Community work continues to be reliably funded by regular funders at about £100k a year; demand remains high and funders are happy with the provision. Two sites now have three-year funding agreements with us. School holidays are fully booked well in advance of the holidays, with funders ranging from Town and Parish Councils to small grant makers.

On the expenditure side, salary costs have increased with a new part-time member of staff and one member of staff's salary has increased following qualification and higher responsibilities; also £20k of salary cost has transferred from support to direct cost. Expenditure on Equipment and Activities is higher than last year but this is mainly due to activities bought in for 10 Bishops Cleeve play event days and food for HAF sessions, all funded, plus a general restocking of larger items like tents and tables/benches.

Cashflow is secure and reserves are at a satisfactory level.

Going concern

At meetings, the Trustees review the financial report which includes cashflow and budget updates. Cashflow projections are made for the next 12 months and budgets are also prepared to give at least 12 months view of the charity’s finances. Trustees are kept up to date with progress on renewing annual service agreements, which is done as far in advance as is possible; the majority are repeat funders and many have been with us for more than 10 years. Trustees are also kept informed of planning, research and progress in securing new funding for developing a combination of community and Play Nurture work, which is ongoing and aligned with the charity’s strategic plan. Successful recent bids have been made to the NHS, National Lottery and Gloucestershire County Council for this type of project. Reports also monitor the current and projected level of unrestricted reserves. On the basis of this information, the Trustees are satisfied that the charity is a going concern.

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Reserves policy

The trustees adopt a risk-based approach to reserves.

A key risk for 2025-26 remained the ending of large grants for Play Nurture work, although the situation is better than 2024-25, when two large grants were ending at once. Play Nurture work in schools remains funded on a single year basis by a large NHS grant (£102.5k), so reserves continue to be needed towards the final quarter of the financial year in case there are any delays or difficulties in finding funds for the future; we are actively seeking to secure multi-year funding for this work, ideally from a range of funders. Nurture work requires a higher level of skills and training for staff, so it is important to retain staff because it is difficult to recruit people who can immediately work at that level; it is also better for the children to have continuity of provision.

Another risk identified by the trustees is that of large statutory redundancy payments needing to be made in the event of winding the charity up; most contract staff have been with the charity for many years. Estimated cost as at July 2026 would be £51k.

Finally, funders often ask how the charity can demonstrate that it is sustainable and this requires holding a reasonable level of reserves to cover gaps in funding, particularly when larger grants end.

The target range for reserves has been identified as between £170k and £306k (5 to 9 months).

Funds as at 31 March 2026 were as follows:

	£	£
Restricted Funds		259,802
Unrestricted Funds		
Free reserves	195,567	
Designated Funds	53,540	
		249,107
Total funds		**508,909**

Free reserves as at 31 March 2026 were £195,567 (2025: £243,972).

Chair's Report

Throughout 2025/26, Play Gloucestershire continued to offer both community play and Play 2 Nurture, along with providing support and volunteering opportunities for young people through the Young Volunteer programme. Demand for both universal and targeted play remains high. A successful bid to the National Lottery has enabled us to continue the work of Play 2 Nurture and the Play Sanctuary, along with funding from Gloucestershire NHS. And continued support from regular funders allows the ongoing delivery of community play. We are grateful to all our funders and supporters.

As always, I would like to offer thanks to my fellow trustees and to all the Play Gloucestershire staff, who go out and play in all weathers and conditions, spreading the power of play!

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Structure, Governance and Management

Governing Document

Play Gloucestershire is a charitable company limited by guarantee governed by its Memorandum and Articles of Association dated 25th May 2007, and amended by written resolution on 9 October 2008. The charitable company was registered with the Charity Commission on 4 November 2008. There are currently four members who are Trustees, each of whom agree to contribute a sum not exceeding £10 in the event of the company winding up.

Trustees

As set out in the Articles of Association, there must be at least three Trustees. The Trustees are those people notified to Companies House as the Directors of Play Gloucestershire. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts.

Methods Used to Recruit and Appoint New Trustees

If the trustees identify the need for new trustees – due to resignations, or the need for one or more trustees with specific skills – they will agree what skills, experience and knowledge are needed and agree a recruitment process, complying with the charity's governing documents.

Trustee Induction and Training

Play Gloucestershire have a Trustee induction programme that includes briefings on legal obligations under company and charity law, the contents of the Memorandum and Articles of Association, decision making processes, financial performance and introductions to key employees and other Trustees. Trustees are encouraged to attend appropriate training events to facilitate the undertaking of their role.

Trustees

The Trustees who held office during the period and up to the date of this report were as follows:

Diane Mautterer	
Matthew Arthur	
Jenni Wilson	left 7th May 2025
Lindsay Chaplin	
Kay Lillington	
Sameera Veshmia	appointed 7th May 2025

Organisation

The board of Trustees hold meetings each quarter, with additional meetings if required. They have appointed a Chief Executive Officer (known as the 'Director of Play') to manage the day-to-day operations of the charitable company. To facilitate effective operations, the Director of Play has delegated authority, within the terms of delegation approved by the Trustees, for operational matters including finance, employment and all play delivery. The Director of Play during this period was Ben Morris.

Risk management

The Charity has a risk management policy which includes an annual review of the risks the charity may face and the establishment of systems and procedures to mitigate those risks identified. It also includes procedures to follow to minimise any potential impact on the charity should those risks materialise.

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Remuneration policy for key management personnel
Any changes to pay and remuneration for key management personnel are proposed with support from an external HR advisor to provide and advice and benchmarking where this is possible.

Related parties and relationships with other organisations

Play Gloucestershire does not have any formal partnerships with other organisations for play delivery but has longstanding informal relationships with many charities and other organisations across the County.

Reference and Administrative Details are shown on page one of this report.

Statement of trustees' responsibilities

The trustees (who are also directors of Play Gloucestershire for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. 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 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 trustees are responsible for keeping proper accounting records that 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.

On behalf of the board of trustees and directors

Diane Mautterer
Chair of Trustees

Date: 19 / 10 / 2026

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I report on the accounts of the charity for the year ended 31 March 2026 set out on pages 11 to 24.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b)) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
   - to keep accounting records in accordance with section 130 of the Charities Act; and
   - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

   have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

P Morrello

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 19 / 10 / 2026

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PLAY GLOUCESTERSHIRE

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)

for the Year Ended 31 March 2026

	Notes	Unrestricted Funds 2026	Restricted Funds 2026	Total Funds 2026	Unrestricted Funds 2025	Restricted Funds 2025	Total Funds 2025
		£	£	£	£	£	£
Income from:							
Donations	**3**	4,335	331,442	335,777	2,956	294,029	296,985
Charitable Activities	**4**	112,150	646	112,796	103,433	-	103,433
Total		116,485	332,088	448,573	106,389	294,029	400,418
Expenditure on:							
Charitable activities							
Direct costs for play ranger teams	**6**	121,669	233,264	354,933	76,800	197,990	274,790
Support costs	**7**	19,274	20,168	39,442	28,755	32,161	60,916
Governance costs	**8**	2,274	1,165	3,439	1,180	1,422	2,602
Total		143,217	254,597	397,814	106,735	231,573	338,308
Net income (expenditure)	**11**	(26,732)	77,491	50,759	(346)	62,456	62,110
Transfer between funds		4	(4)	-	(836)	836	-
Net movement in funds		(26,728)	77,487	50,759	(1,182)	63,292	62,110
Reconciliation of funds							
Total funds brought forward	**18**	275,835	182,315	458,150	277,017	119,023	396,040
Total funds carried forward	**18**	249,107	259,802	508,909	275,835	182,315	458,150

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BALANCE SHEET

As at 31 March 2026

	Notes	£	2026 £	£	2025 £
FIXED ASSETS					
Tangible assets	**13**		32,815		31,863
CURRENT ASSETS					
Debtors	**14**	34,399		17,769	
Cash at bank		469,910		432,096	
		504,309		449,865	
CREDITORS					
Amounts falling due within one year	**15**	28,215		23,578	
NET CURRENT ASSETS			476,094		426,287
NET ASSETS			508,909		458,150
RESERVES					
Restricted Funds	**18**		259,802		182,315
Unrestricted Funds	**18**				
General Funds		195,567		243,972	
Designated Funds		53,540		31,863	
			249,107		275,835
	18		508,909		458,150

The notes on pages 13 to 24 form part of these accounts.

For the year ended 31 March 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

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

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

These accounts were approved by the trustees on 19 / 10 / 2026 and are signed on their behalf

Diane Mautterer
Chair of Trustees

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1 COMPANY INFORMATION

The company is limited by guarantee (number 06260058), registered in England and Wales; it is also a registered charity (number 1126562) whose activities are intended to be for the public benefit. Its registered office is Unit R7-R9, City Works, Alfred Street, Gloucester, GL1 4DF.

2 ACCOUNTING POLICIES

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 - Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

Going concern
After making enquiries, the directors are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the company will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

More information can be found in the Trustees Report.

Income from Charitable activities
Income from services provided were included in incoming resources in the year in which the relevant service takes place.

Donations
Income from donations and grants is included in incoming resources when these are receivable.

Expenditure
Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered.

Expenditure which is directly attributable to specific activities has been included in these cost categories. Where costs are attributable to more than one activity, they have been apportioned across the cost categories on a basis consistent with the use of these resources.

Charitable activities
Charitable expenditure costs comprise 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.

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.

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Tangible fixed assets

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

Computer equipment	33% on cost
Office equipment	25% on cost
Motor vehicles	25% on cost
Property improvements	25% on cost

Leasing

Rentals are classed as operating leases where substantially all of the benefits and risks of ownership remain with the lessor. These costs are charged to the income and expenditure account as incurred.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pension

The charity operates a defined contribution stakeholder pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme. All contributions are charged to a main pool, each employee does not have a separate account in their name.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees: or

Designated general funds - these are funds which can be used in accordance with the charitable objects that have been set aside by the trustees for a specific purpose: or

Restricted funds - these are funds that 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 specific activities.

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

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3 DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Grants received	-	331,442	331,442	294,029
Donations received	4,335	-	4,335	2,956
Total	4,335	331,442	335,777	296,985

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Grants received	-	294,029	294,029	114,822
Donations received	2,956	-	2,956	4,047
Total	2,956	294,029	296,985	118,869

4 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Play Rangers service delivery fees	107,650	646	108,296
Other income	4,500	-	4,500
Total	112,150	646	112,796

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Play Rangers service delivery fees	98,732	-	98,732
Other income	4,701	-	4,701
Total	103,433	-	103,433

5 GOVERNMENT GRANTS

The government grants recognised in the accounts were as follows:

	Total 2026 £	Total 2025 £
FVAF HAF Grant for Ruspidge	-	865
NHS ICB Nav Hub & play nurture grant	102,150	202,150
Build Back Better grant for Ruspidge	-	4,305
Stroud District Council Targeted Health Grant	1,171	4,685
Gloucestershire CC HAF Grant	11,549	2,420
National Lottery Community Fund RC South West Region (P2N2 Project)	87,742	44,316
Cirencester Town Council Play Day	1,292	-
Cotswold District Council Strenghening Communities	338	-
Gloucestershire CC Play Nuture	6,000	-
Glos CC via Family Action (Stay & Play project)	83,595	-
	293,837	258,741

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6 DIRECT COSTS FOR PLAY RANGER TEAMS

Current Year	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Salaries	40,974	194,416	235,390
Pensions	12,447	-	12,447
Childcare vouchers	164	-	164
Insurances	5,421	4,154	9,575
Training	2,784	6,040	8,824
Phones & admin	1,352	2,443	3,795
Office & storage	-	28	28
Equipment and activities	27,043	14,979	42,022
Transport & travel	8,664	9,461	18,125
Publicity	1,080	268	1,348
DBS checks	311	220	531
Staff uniform	- 186	278	92
ICT website development	66	976	1,042
Depreciation	20,725	-	20,725
Sundry	824	1	825
	121,669	233,264	354,933

Comparative year	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Salaries	22,153	163,199	185,352
Pensions	10,879	-	10,879
Childcare vouchers	172	-	172
Insurances	8,209	4,824	13,033
Training	975	2,065	3,040
Phones & admin	2,167	1,767	3,934
Office & storage	-	-	-
Equipment and activities	7,098	14,749	21,847
Transport & travel	3,339	9,615	12,954
Publicity	306	1,078	1,384
DBS checks	556	294	850
Staff uniform	265	399	664
ICT	22	-	22
Depreciation	19,479	-	19,479
Sundry	1,180	-	1,180
	76,800	197,990	274,790

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7 SUPPORT COSTS

Current Year	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Rent and rates	3,909	6,999	10,908
Travelling expenses		-	-
Maintenance	333	678	1,011
Office costs	868	228	1,096
Information technology	1,578	-	1,578
Bank charges	49	60	109
Gifts	-	-	-
Memberships	35	-	35
Salaries	12,502	7,898	20,400
Evaluation	-	4,305	4,305
	19,274	20,168	39,442

Comparative year	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Rent and rates	1,141	6,741	7,882
Travelling expenses		-	-
Maintenance	1,100	4,508	5,608
Office costs	633	832	1,465
Information technology	203	710	913
Bank charges	39	67	106
Gifts	-	-	-
Memberships	35	-	35
Salaries	25,604	15,601	41,205
Evaluation	-	3,702	3,702
	28,755	32,161	60,916

8 GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Independent examination	614	636	1,250
Accountancy	321	529	850
Professional fees	1,339	-	1,339
	2,274	1,165	3,439

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Independent examination	311	589	900
Accountancy	310	541	851
Professional fees	559	292	851
	1,180	1,422	2,602

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9 TRUSTEES REMUNERATION AND EXPENSES, AND RELATED PARTY TRANSACTIONS

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2025:Nil).

Aggregate donations from related parties were £nil (2025: £nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2025: £nil).

10 STAFF

No remuneration was paid to the trustees in the year, nor were any expenses reimbursed to them. The staff costs were:

	2026	2025
	£	£
Wages and salaries	241,153	216,157
Social security costs	14,636	10,400
Pension costs	12,447	10,879
	268,236	237,436

Number of employees	**2026**	2025
The average monthly number of full-time equivalent employees during the period was:		
Charitable activities	6.50	6.00
Administration	0.70	0.70
Total	7.20	6.70

The average number of contracted employees during the year was 9. (2025: 7)

No employee has employee benefits in excess of £60,000 (2025: Nil).

The key managment personnel of the charity comprise the Trustees and the Chief Executive Director of Play. The total employee benefits of the key management personnel of the charity were £44,868 (2025: £42,595).

11 NET INCOME / EXPENDITURE

This is stated after charging / (crediting):

	2026	2025
	£	£
Depreciation	20,725	19,479
Independent examiner's fee	900	900
Operating leases - rent	10,908	7,882

12 CORPORATION TAX

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Charegable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

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13 TANGIBLE FIXED ASSETS

	Property improvements	Computer Equipment	Office Equipment	Motor Vehicles	Total
COST	**£**	**£**	**£**	**£**	**£**
As at 1 April 2025	24,843	14,145	12,775	140,578	192,341
Additions			628	21,049	21,677
Disposals				(7,738)	(7,738)
As at 31 March 2026	24,843	14,145	13,403	153,889	206,280
DEPRECIATION					
As at 1 April 2025	22,411	13,270	12,734	112,063	160,478
Charge for the year	732	764	144	19,085	20,725
Disposal				(7,738)	(7,738)
As at 31 March 2026	23,143	14,034	12,878	123,410	173,465
NET BOOK VALUE					
As at 1 April 2025	2,432	875	41	28,515	31,863
As at 31 March 2026	1,700	111	525	30,479	32,815

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	17,884	6,565
Prepayments	16,515	10,543
Accrued income	-	661
	34,399	17,769

15 CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Creditors	8,410	7,778
Accruals and deferred income	10,828	10,928
Taxation and social security	7,232	3,410
Other creditors	1,745	1,462
	28,215	23,578

16 DEFERRED INCOME

	2026	2025
	£	£
Deferred income brought forward	8,000	5,000
Income received	7,742	8,000
Income spent	(8,000)	(5,000)
Deferred income carried forward	7,742	8,000

17 OTHER COMMITMENTS

The total of future minimum lease payments under two operating leases, are detailed in the following table:

	Land and Buildings	
	2026	2025
	£	£
Within 1 year	2,431	2,402

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18 STATEMENT OF FUNDS

Current Year	Balance at 1 April 2025 £	Incoming Resources £	Outgoing Resources £	Transfer £	Balance at 31 March 2026 £
Restricted Funds:					
Sovereign Housing Association	7,240	-	(7,240)	-	-
Gloucestershire Gateway Trust	-	23,000	(23,000)	-	-
NHS ICB Grant 2026-27	-	102,150	-	-	102,150
FVAF grant Ruspidge Playday	865	-	(865)	-	-
NHS ICB Kingsway Continuation	1,175	-	(1,175)	-	-
Glos County C HAF Grant	-	11,549	(8,750)	-	2,799
National Lottery Community Fund SW	-	87,742	(58,319)	-	29,423
The Julia Rausing Trust	-	10,000	-	-	10,000
High Sheriff's Grant via GCF	1,000	-	(996)	(4)	-
NHS ICB Nav Hub & Play Nurture 2025	102,150	-	(77,779)	-	24,371
Thriving Communities Grant	5,876	-	-	-	5,876
NHS ICB Play Nurture 2023/24	61,835	-	(61,835)	-	-
Avening C of E Education Fund	-	1,502	(1,502)	-	-
Stroud District Council Targeted Health	2,174	1,171	(3,345)	-	-
Small Grants	-	11,379	(4,479)	-	6,900
Glos CC/Family Action Grant	-	83,595	(5,312)	-	78,283
	182,315	332,088	(254,597)	(4)	259,802
Unrestricted Funds:					
Designated Funds:					
Fixed Asset Reserves Fund	31,863	-	-	21,677	53,540
	31,863	-	-	21,677	53,540
General Fund	243,972	116,485	(143,217)	(21,673)	195,567
Unrestricted Funds	275,835	116,485	(143,217)	4	249,107
Total Funds	458,150	448,573	(397,814)	-	508,909

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Comparative Year	Balance at 1 April 2024	Incoming Resources	Outgoing Resources	Transfer	Balance at 31 March 2025
	£	£	£	£	£
Restricted Funds:					
Sovereign Housing Association	-	10,000	(2,760)	-	7,240
Levelling Up Grants	612	-	(612)	-	-
Gloucestershire Gateway Trust	-	20,000	(20,000)	-	-
Kickstart grant	78	-	(78)	-	-
FVAR grant Ruspidge Playday	-	865	-	-	865
NHS ICB Kingsway Continuation	14,109	-	(12,934)	-	1,175
Glos County C HAF Grant	-	2,420	(2,420)		-
National Lottery Community Fund SW	24,936	44,316	(70,088)	836	-
Gloucestershire Community Foundation	851	-	(851)	-	-
High Sheriff's Grant via GCF	-	1,000	-	-	1,000
NHS ICB Nav Hub & Play Nurture 2025	-	102,150	-	-	102,150
Morrisons Foundation	-	2,700	(2,700)	-	-
Build Back Better grant for Ruspidge	-	4,305	(4,305)	-	-
Thriving Communities Grant	5,876	-	-	-	5,876
NHS ICB Play Nurture 2023	57,079	100,000	(95,244)	-	61,835
Avening C of E Education Fund	-	1,588	(1,588)	-	-
Stroud District Council Targeted Health	-	4,685	(2,511)	-	2,174
NHS CCG Kingsway project	3,459	-	(3,459)	-	-
NHS CCG Schools project	12,023	-	(12,023)	-	-
	119,023	294,029	(231,573)	836	182,315
Unrestricted Funds:					
Designated Funds:					
Fixed Asset Reserves Fund	49,442	-	-	(17,579)	31,863
	49,442	-	-	(17,579)	31,863
General Fund	227,575	106,389	(106,735)	16,743	243,972
Unrestricted Funds	277,017	106,389	(106,735)	(836)	275,835
Total Funds	396,040	400,418	(338,308)	-	458,150

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Restricted Funds:

Julia Rausing Trust	Grant to make accessibility improvements to the Play Sanctuary, including new surfaces and ramp to access raised play area and mud kitchen.
Glos CC/Family Action Grant	Grant to run Play Nurture sessions and play training for parents in 4 locations in Cotswold and Stroud Districts; plus community play sessions.
Small grants 2025-26	Small grants this year include:Two playdays in Cirencester funded by grants; grant from Cotswold DC for activities at a community day; 2 x £3k grants for play nurture work in schools in Bourton school and in primary school in Bishops Cleeve. Also grant funding from Blackbridge CCBS to run play sessions in Podsmead, and a grant from Active Impact towards the accessibility improvements in the Play Sanctuary (topping up the Julia Rausing Trust grant).
Sovereign Housing Association	Grant to support holiday play in Stratford Park, Stroud and afterschool play in Bishops Cleeve.
Levelling Up Grants	Grant from County Council to provide holiday playdays in Ruspidge during 2023-4 & year round after school and holiday play in Podsmead during 2023-4.
Gloucestershire Gateway Trust	Grant towards core costs.
Kickstart	Grant to cover costs of employing and training a new member of staff on 28 hrs/week. Remaining funds to be used for training and equipment for recruited staff member.
FVAF Grant Ruspidge Playday	Grant from FVAF to support Ruspidge playday in Easter 2025
NHS ICB Kingsway Continuation project	Grant to fund year round after-school and holiday play in Kingsway to support nurture work in local schools and referrals from local GP practice.
County Council HAF Grant	Grant to provide active play sessions with a lunchtime meal for children during Easter and Summer school holidays.
National Lottery Community Fund - South West Region	Grant funding a three-year project offering regular, targeted Play Nurture support to children within 1 mile of the Play Sanctuary; also building a Community of Practice for playworkers. Current three year project started July 2025.
Gloucestershire Community Fdn	Grant for a heat pump and new fencing for the Play Sanctuary.
High Sheriff's grant via GCF	Grant for play equipment for Summer 2025

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NHS ICB Nav Hub Play Nurture grants	Annual grants to support small group and one to one Play Nurture delivery as part of the Multi-Agency Navigational Hub in Gloucester; grant is also to support expansion of PG to recruit new staff and lease transport to increase services.
Morrisons Foundation	Grant for playkit and food for Summer 2024
Build Back Better grant for Ruspidge	Grant to provide holiday play sessions in Ruspidge
Thriving Communities	Grant to support communities in running their own play sessions.
Avening C of E Education Fund	Grant to run two holiday play sessions in Summer 2024 and to provide portable toilets.
Stroud District Council Targeted Health Grant	Grant to run Play Nurture sessions in schools in Stroud to support vulnerable children.
NHS CCG Kingsway Project	Grant for 2 year project to run after-school play sessions, school Play Nurture sessions and holiday play sessions across Kingsway, Gloucester.
NHS CCG Play Nurture Plus Project	Grant for 2 year project to help schools develop and run their own Play Nurture sessions, train Play Champions in schools and promote the benefits of child-led play.
General fund -	Unrestricted reserves.

Designated Funds:

Fixed Asset Reserves Fund -	Designated fund for the net book value of fixed assets, representing funds not freely available to be spent on the operating costs of the charity.

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19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund	Designated Funds	Restricted Funds	2026 Total
	£	£	£	£
Fund balances at 31 March 2026 are represented by:				
Tangible fixed assets	-	32,815	-	32,815
Current assets	223,782	20,725	259,802	504,309
Creditors: amounts falling due within	(28,215)	-	-	(28,215)
Total	195,567	53,540	259,802	508,909

	General Fund	Designated Funds	Restricted Funds	2025 Total
	£	£	£	£
Fund balances at 31 March 2025 are				
Tangible fixed assets	-	49,442	0	49,442
Current assets	242,443	-	119,023	361,466
Creditors: amounts falling due within	(14,868)	-	-	(14,868)
Total	227,575	49,442	119,023	396,040

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