

Charity number: 1145960
Company number: 05957488
(England and Wales)

Hackney Play Association

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 March 2020

Hackney Play Association
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**Hackney Play Association
Report of the Trustees
For the year ended 31 March 2020**

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 March 2020. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Background

Hackney Play Association was founded in 1972 to campaign for improved play provision for children and young people in the London Borough of Hackney and was registered as a charity in 1977. Set up and managed by local people, Hackney Play Association evolved in direct response to local needs. The original charity ceased operations on 31 March 2012 and its net assets were transferred to a new charitable company with the same name.

Objects

The objects of the Charity, as set out in its Memorandum of Association, are the provision of facilities for the recreation and other leisure time occupations for children and young people primarily resident in the London Borough of Hackney and neighbouring areas but otherwise resident in the United Kingdom, being facilities:

- a) of which such children and young people have need by reason youth or social and economic circumstances and
- b) which will improve the conditions of life for such children and young people by promoting their physical, mental and spiritual well-being, through play.

Aims

Hackney Play Association's aim is to make Hackney a great place for play - particularly for children facing barriers due to poverty, disability, gender and race.

We aim to:

- Create better play opportunities for children and young people
- Support play provision in Hackney, including adventure playgrounds, play streets, play in schools and play in parks and public spaces
- Increase public support for play and reduce barriers to play
- Support development of a Child-Friendly Borough

In furtherance of its objects Hackney Play Association provides:

- Free after school and holiday play and youth clubs for children and young people at Homerton Grove Adventure Playground, Pearson Street Adventure Playground and Clapton Park Play and Youth Project
- Development and support for Hackney Play Streets
- Training and qualification courses in playwork and related skills for staff, volunteers, trustees and young people
- Information and advice on all aspects of play provision
- Advocacy for quality play and play provision
- Support for disabled children to participate in play provision

Quality and Awards

Hackney Play Association is well known for its work on adventure playgrounds, playwork training and Hackney Play Streets and our Staff Director (until Dec 2019) is also Chair of the national charity, Play England, she is also one of the judges for the Children & Young People Now Awards, a national awards scheme that recognises achievements in work with children and young people. Hackney Play Association was a finalist in 2015 and 2016 at these awards, shortlisted for the Hackney Play Streets project and for its play team. In 2019, Hackney Play Association was also shortlisted for the Training Award at the National Playwork Conference. In 2017, the Staff Director also served as an advisor on play to Sport England and is a member of the Parks Advisory Group advising the Ministry for Housing, Communities and Local Government. Hackney Play Association is a CACHE Playwork training and assessment centre, graded '1' for quality.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2020

Objectives and aims

In planning to meet the objectives we are satisfied that the activities fulfil the public benefit requirement referred to in the Charity Commission's general guidance. As well as benefit to the individuals concerned there is a broader gain for the public.

Every year thousands of children and young people in Hackney benefit, as a result of Hackney Play Association's work. Children benefit from improved opportunities for play in adventure playgrounds, schools, streets, parks and public spaces.

Children and young people benefit from:

- improved health and wellbeing for local children who benefit from being outdoors and active;
- development of skills and learning through participation in projects like cooking, gardening, construction, using tools, project planning;
- safe places to be with their friends, supported by trained playworkers and youth workers, away from gangs and knife crime in the local area;
- development of creativity, problem solving skills and resilience, through arts, music, self-directed play and opportunities to experience risk and challenge;
- inclusion of disabled children in mainstream play services;
- increased cultural awareness as a result of bringing children from different backgrounds together to play;
- increased opportunities for children from low income families to participate and develop a wider range of interests, skills, experiences and aspirations.

Local families benefit from:

- free, after school and holiday activities that enable parents to work, study and have respite care, especially parents from low income families.

Local residents benefit from:

- greater community cohesion, as a result of bringing residents together for play streets and play activities throughout Hackney;
- increased skills and employment opportunities through Playwork training and work experience placements.

Volunteers

Hackney Play Association's main area of work with volunteers is through the Hackney Play Streets project in partnership with Hackney Council. This scheme enables local volunteers to close their road for play for short periods of time after school or at weekends. We provide information and support for the network of 400 local residents (similar to previous years), who organise and provide stewarding for the street play sessions on voluntary basis in 50 streets in Hackney (sustaining the 50 achieved in 2018-19).

During 2019-20, Hackney Play Association also worked closely with Young Hackney to host weekly placements for 50 young offenders taking part in community reparation schemes. These young people benefit from skills development and reintegration into the community in a friendly and supportive environment.

In 2018-19 we hosted regular corporate volunteering days at Homerton Grove Adventure Playground and Pearson Street Adventure Playground. Hundreds of corporate volunteers (20-30 volunteers per week during the summer months) have helped to maintain the playground, to build new equipment and to get the playground ready for holiday play and youth clubs. Corporate volunteering days take place as part of corporate social responsibility schemes.

We would like to thank all of the volunteers and partner organisations that we have worked with over the year, in particular our main funder and partner, Young Hackney, part of Hackney Council.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2020

ACHIEVEMENTS AND PERFORMANCE

Measuring Impact

In 2019-20 we continued to carry out regular surveys of children who attend Clapton Park, Homerton Grove and Pearson Street adventure playgrounds.

The difference that these services make include:

- Feeling Safe

96% of children and young people attending said they felt safe when they were attending, 3% said it depended on the circumstances and 1% said it depended on whether older children were there or not.

Boy 8: "They keep us safe here and I like it, so does my mum."

Girl 9: "They help me to do things I'm scared to do, especially the zip line."

Boy 14: "I feel safe. The Senior Playworker will always come if I need help with anything and I can talk to them."

Girl 13: "I was scared at first when I am here but the staff made sure we were all having fun and that we have things to do."

Girl age 9: "I like that there is more than 1 member of staff."

- Feeling happy

Children and young people were overwhelmingly positive about how they feel when they are at Clapton Park, Homerton Grove and Pearson Street, with nearly 100% expressing positive saying that they felt happy, excited, safe or chilled. 3% were unsure. 97% of young people said that it was "fun" to come to Homerton Grove. 3% said it was "sometimes fun".

Boy 12: "It feels like a family."

Girl 13: "The staff help you out if you are feeling down."

Boy 10: "The staff help children if they've got any problems. Help parents if they've got problems. They try to make it as good as possible."

- Learning new things and feeling confident to try new things

82% of children said they had learned new skills. 14% said they hadn't. 4% didn't answer.

93% said they felt confident to try new things, with 7% saying no.

Girl age 9: "How to make a bag."

Boy age 7: "How to box."

Boy age 11: "Art, craft and upcycling."

Boy age 8: "To be kind."

Girl age 8: "I've learned how to be more chilled."

Girl age 9: "I've learned to be good and to listen."

Girl age 10: "I've learned to draw amazing things."

Girl age 10: "I learned that we can create things."

Girl age 8: "Go-karting."

Girl age 12: "I learned how to be more assertive."

- Making friends, socialising and learning about other cultures

94% young people said that they had made new friends. 5% said that they attended with their existing friends and family.

The participants are highly diverse and reflect the local demographic well, bringing together young people from different ethnicities and backgrounds including Black, White, Traveller, Eastern European and Turkish children.

Pearson Street Adventure Playground.

In 2019-20 we continued to offer free play and youth clubs throughout the year at Pearson Street Playground, and from the 23rd March 2020 had to close temporarily due to the global pandemic. The playground is located in Haggerston, the ward with the highest level of child poverty in Hackney, where 1 in 2 children (48.5%) are growing up in poverty. We are delighted that 612 children and young people registered during the year at Pearson Street. And we have over 1500 registered here now. We delivered 236 play and youth club sessions with 8,902 attendances over the course of the year. The playground opened Monday to Friday, 3.15 - 7, Saturdays 11am-4pm for Disabled young people at Pearson Street and for open access sessions at Homerton Grove. We have youth club sessions from 6 - 8pm on Mondays and Thursdays during term time; and 10.30 - 5.30pm during school holidays. We also offered a special session for disabled children, funded by Hackney Council's

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2020

Public Health fund. Play and youth services at all of our open access play services are funded by Young Hackney (Hackney Council) and Youth Investment Fund.

Homerton Grove Adventure Playground.

In 2019-20, Homerton Grove Adventure Playground continued to provide free, open access, after school and holiday play schemes, with 452 children and young people registered during the year. We delivered 211 sessions, with attendances of 5,041 slightly lower than in 2018-19. Opening hours in the summer months were Tuesday - Friday, 3.30 - 6pm; and Saturdays 12 - 5pm during term time (with slightly reduced opening hours in the Winter) and 10.30 - 5.30pm during school holidays. The playground is located adjacent to local housing estates, which are in the bottom 20% in the country for income deprivation. More than 70% of children attending Homerton Grove and Clapton Park are from Black and Minority Ethnic backgrounds. We have welcomed many visitors and local partners over the course of the year including Young Hackney, the Challenge Network and the Orthodox Jewish community.

Clapton Park Estate Project.

Clapton Park provides free open access after school and holiday play and youth schemes for local children mainly from the Nye Bevan, Millfields and Clapton Park estates. This year we had 152 children and young people registered and 4,586 attendances. We also had a large number of unregistered children attending in 2019-20, in particular from the Traveller community, we have been working hard to address this and are building more sustainable, trusting relationships with this group.. Clapton Park's opening hours were Monday to Friday, 3.30 - 6pm, with additional youth club sessions from 6 - 8pm on Tuesdays, Wednesdays and Thursday evenings. Clapton Park is located in the bottom 4% in the country for income deprivation. More than 85% of children attending are from Black and Minority Ethnic backgrounds. During the year, children and young people have taken part in a wide range of activities including cooking, arts and crafts, gardening, construction, upcycling, bike rides, trips and outings in the local area.

Trips and Outings.

Highlights of the year include organising 3 sea side trips, an overnight residential at Homerton Grove, a flysheet camp in Cambridgeshire and two Camp build camping weekends with a partnership organisation, London Play. Taking two groups of 8 children from Pearson Street and Homerton Grove to build shelters, bird boxes and other build projects whilst camping in Debden, Essex, and many other outings to local parks and playgrounds. Once again, we were also grateful to Hackney Empire, which again provided us with reduced price tickets for 25 local children to go to their nationally renowned pantomime. This was hugely enjoyed by both children and staff.

Inclusive Play.

In 2019-20 we were pleased to get funding from Hackney Council's Public Health community grants to increase inclusion of disabled children. We used these funds to provide special sessions for disabled children and young people at Pearson Street Adventure Playground on Saturdays and to encourage them to start accessing mainstream play services. We were pleased that 125 disabled children attended during the course of the year. We were also able to host a Short Breaks Fun Day for disabled children and their families at Pearson Street.

Hackney Play Streets Hackney Play Association supports local residents to organise regular street play sessions, giving children more opportunities to play, strengthening community cohesion and helping promote understanding and support for play in Hackney. Over the course of the past year, 1500 children took part in play streets in 42 different locations in Hackney, the largest number of play streets in any London borough. Residents in 16 streets also organised street play sessions for World Car Free Day - the highest number of any London borough.

Playwork Training.

We continued to deliver a Playwork training programme, with training sessions taking place once a week during term time helping play service staff to develop skills and qualifications in first aid, safeguarding, health & safety, playwork, diversity and inclusion. In addition to this we have delivered training on the impact of trauma on children and in recognising mental health issues in young people.

, Hackney Play Association worked closely with local adventure playgrounds, mobile play providers and voluntary and community sector play organisations, providing information and training, funded by Hackney Council's Community Grants fund. During 2019-20 we attended trustee meetings and provided information, advice and support to strengthen governance. We also provided training for staff with the focus on improving playwork practice and quality of local play services. This year we worked closely with Shakespeare Walk Adventure Playground to support management and governance at the playground. We have also conducted the induction of their new senior playworker, providing him with an orientation around who's who in Hackney, sharing policies and procedures with him.

Hackney Play Association convenes and hosts Hackney Play Providers' Network providing a forum for information sharing and problem solving for play organisations throughout Hackney. Meetings of Hackney Play Providers' Network take place each half term. Debates and agenda items have ranged from fundraising to safeguarding, volunteering and working with trustees, and reflect the diverse issues and challenges facing local play organisations.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2020

Youth Investment Fund.

In 2019-20 we continued to deliver extended youth club sessions at all three of our sites with funding from Youth Investment Fund, a grant funding scheme offered by Big Lottery and the Department for Digital, Culture, Media and Sport. The funding is for 3 years to offer extended sessions targeted at older children and young people at Clapton Park, Homerton Grove and Pearson Street. This funding will come to an end in June 2020.

Partnership working:

We also worked with a wide range of other organisations including Young Hackney, Hackney Quest, Laburnum Boat Club, Hoxton Hall, Immediate Theatre, Hackney Empire, Hackney Cycle Network, Access to Sport, Splash Play, London Play, ELBA (East London Business Alliance), HCVS and other adventure playgrounds in Hackney.

Boys Aloud!

In 2019-20, Children in Need funded us to work with boys at Homerton Grove and Clapton Park to provide positive male role models and support for boys and young men. In 2019-20, 256 boys took part in the project. A steering group of boys worked with a dedicated Senior Playworker to come up with their ideas for a programme of activities including: arts and crafts, cooking and healthy eating, cycling and bike maintenance, dance and performances, decoration and improvements to the buildings at Homerton and Clapton Park, gardening and music and a wide range of sports. This funding will come to an end in March 2020.

Future Plans

During the coming year Hackney Play Association plans to continue to work closely in partnership with local voluntary and community sector play organisations and with statutory and voluntary partners in Hackney and neighbouring boroughs, including: London play, (based t Pearson Street) Islington Play Association, PATH (Play Association Tower Hamlets) Continued Working with children and young people to develop to work of Clapton Park, Homerton Grove and Pearson Street Adventure Playgrounds. Working with boys and young men to continue to develop the Boys Aloud Project at Homerton Grove and Clapton Park and to extend this to Pearson Street Adventure Playground.

FINANCIAL REVIEW

Significant events

Total net income for the year was £9,331 (2019 was £35,584) . Of the total, £13,502 was net income for unrestricted funds (2019 was £25,207) and £4,171 was net expenditure for restricted funds (2019 was net income of £14,377).

Reserves

The balance of unrestricted funds carried forward includes a General Reserve of £185,745 (2019 was £172,243). This was equivalent to just under 5 months of total expenditure for the year (2015 was just over 4 months).

We have carefully considered the Charity's needs to hold reserves for dealing with unforeseen circumstances and, to the extent that further funds permit, for investment in future activities. Hence, in light of increased uncertainty over most sources of income available to us, we have decided that a target level for the General Reserve should be the equivalent of between 3 to 6 months of total annual expenditure.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern for the reasons detailed in Note 1(b) to the Accounts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Hackney Play Association was incorporated on 5 October 2006 as a Company Limited by Guarantee without a Share Capital and registered as a charity on 17 February 2012. It commenced operations on 1 April 2012, from which date the net assets of its predecessor charity with the same name were transferred to the charitable company.

It is governed by its Articles of Association, under which each Member is required to contribute an amount not exceeding £1 towards the liabilities of the Charity in the event of it being wound up whilst they are Members, or within one year of their ceasing to be Members.

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2020

Recruitment and appointment of trustees

Management of the Charity is vested in a Board of Directors. The Directors are also the Trustees of the Charity. Trustees are elected at each Annual General Meeting and may co-opt further Trustees as set out in the Articles of Association.

Induction and Training of Trustees

All new Trustees are given induction information, which includes the latest annual report and accounts, current policies, operational plans and financial forecasts. They are also given opportunities to meet other Trustees and senior staff, to provide further insight into the management and operations of the Charity. Senior staff are present at Trustees' meeting to provide information and support.

Organisational Structure

The Board of Directors is responsible for the overall financial control, direction and work of the Charity. It meets approximately six times per year with the Staff Director and with ad hoc advisers, who have no voting rights. Day-to-day responsibilities are delegated to the Staff Director within a framework of approved policies and operational plans, who manages the staff listed below.

Trustees

(Board of Directors)

Staff Director (non-voting)

Training Manager Finance Officer Project Co-ordinators

Sessional Workers Volunteers Project Staff

Risk Review

Hackney Play Association has carried out a risk assessment in relation to funding and resulting potential risks to our funding base and those arising from both known and potential liabilities. This is reviewed on an ongoing basis. The overall strategy is to continue to diversify funding sources, develop long-term relationships with key funders and strategic partners, and continue to build a reasonable level of operating reserves. Through the systematic review of these risks, the Trustees aim to mitigate the major risks to which the Charity is exposed.

Internal Controls

The Trustees have prepared a Financial Control Policy to document procedures in place to ensure all staff working in the Charity, especially those involved in the accountancy operation, correctly adhere to such controls. This should ensure that an audit trail can be followed and that allocation of costs have been properly ascertained and properly recorded. All transactions are recorded in proprietary accounting software, enabling a tracking of all transactions and monthly bank reconciliations to be carried out.

Senior manager

Nicola Butler left organisation at the end of December 2019 and Kay O'Brien took over in January 2020.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Hackney Play Association
Charity registration number	1145960
Company registration number	05957488
Principal address	Homerton Grove Adventure Playground Wardle Street London E9 6BX

Hackney Play Association
Report of the Trustees Continued
For the year ended 31 March 2020

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Ms Jackie Hopfinger - Chair
Ms Barbara Atkinson
Ms Gillian Goodchild
Mr Neville Haye
(Resigned: 01 March 2020)
Mr Marouf Khan
Ms Sui Lee Eliza Lam
Ms Maria Zazovskaya
(Resigned: 01 March 2020)

Senior management

Nicola Butler
(Staff Director)

Independent examiners

Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit NH.204, E1 Business Studios
7 Whitechapel Road
London
E1 1DU

Bankers

National Westminster
180 Shoreditch High Street
London
E1 6HN

Solicitors

Peter Korn
Interface Legal Advisory Service
40 Wykeham Road
London
NW4 2SU

Approved by the Board of Trustees and signed on its behalf by

.....
Ms Jackie Hopfinger - Chair

Hackney Play Association
Independent Examiners Report to the Trustees
For the year ended 31 March 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 March 2020.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

Since the Charitable company's gross income exceeded £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by virtue of my membership of , which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

.....
Andrew M Wells FMAAT
Counterculture Partnership LLP
Unit NH.204, E1 Business Studios
7 Whitechapel Road
London
E1 1DU

14 December 2020

Hackney Play Association
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Income and endowments from:					
Donations and legacies	2	6,905	206,689	213,594	240,709
Charitable activities	3	262,223	-	262,223	247,510
Total		269,128	206,689	475,817	488,219
Expenditure on:					
Charitable activities	4/5	(255,626)	(210,860)	(466,486)	(448,635)
Total		(255,626)	(210,860)	(466,486)	(448,635)
Net income/expenditure		13,502	(4,171)	9,331	39,584
Reconciliation of funds					
Total funds brought forward		172,243	26,199	198,442	158,858
Total funds carried forward		185,745	22,028	207,773	198,442

Hackney Play Association
Statement of Financial Position
As at 31 March 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	11	12,739	5,672
Cash at bank and in hand		217,950	226,779
		230,689	232,451
Creditors: amounts falling due within one year	12	(22,916)	(34,009)
Net current assets		207,773	198,442
Total assets less current liabilities		207,773	198,442
Net assets		207,773	198,442
The funds of the charity			
Restricted income funds	13	22,028	26,199
Unrestricted income funds	13	185,745	172,243
Total funds		207,773	198,442

For the year ended 31 March 2020 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,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

 Ms Jackie Hopfinger - Chair
 Trustee

Hackney Play Association
Notes to the Financial Statements
For the year ended 31 March 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Hackney Play Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The financial statements are prepared, on a going concern basis, under the historical cost convention.

Funds

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Designated funds comprise of unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Incoming resources

Income is recognised when the Charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be reliably measured.

Income from government and other grants, whether for capital or revenue purposes, is recognised in accordance with the above policy except where amounts have appropriately been deferred.

Donations are recognised in full when receivable and there is unconditional entitlement.

Income from charitable activities is recognised when the related services and goods have been provided.

Investment income is recognised when receivable.

Resources expended

Expenditure is recognised when 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 reliably measured.

Expenditure includes VAT that cannot be recovered, and is reported as part of the expenditure to which it relates.

Expenditure is allocated between the categories in the Statement of Financial Activities on the basis of how the resources are used. Expenditure relating to a particular activity is allocated directly to that activity. Other expenditure is included under support costs, which is then apportioned to activities on the basis of staff time spent per activity.

Charitable activities comprise expenditure incurred on providing training and qualification courses in playwork for staff, volunteers and trustees, introduction to playwork for young people, information and advice on all aspects of play, and the promotion of quality and advocacy in play provision. It includes the direct costs and support costs relating to these activities.

Governance costs are the costs incurred on overall governance of the Charity. As such, they are mainly associated with meeting constitutional and statutory requirements, such as independent examination fees and costs incurred on strategic management.

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

Taxation

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	25% Straight line
Fixtures and Fittings	25% Straight line

Pensions

The Charity operates a defined contribution pension scheme for its employees under auto-enrolment regulations.

Operating leases

Costs of operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

Irrecoverable VAT

Irrecoverable VAT is included in the Statement of Financial Activities, and is reported as part of the expenditure to which it relates.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Donations received	6,905	-	6,905	8,087
Grants received	-	206,689	206,689	232,622
	6,905	206,689	213,594	240,709

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Provision of leisure facilities for young people</i>		
Core work contract	262,223	247,510

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

4. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Direct cost	30,888	12,302	43,190	39,765
Staff costs - wages & salaries	168,002	156,035	324,037	305,337
Staff costs - social security costs	18,773	6,636	25,409	41,210
Staff costs - pension contributions	2,045	4,537	6,582	6,528
Subcontractors	1,299	10,043	11,342	9,843
	221,007	189,553	410,560	402,683
Overhead costs	16,780	3,110	19,890	16,887
Premises costs	13,852	17,953	31,805	21,864
Transport and travel	1,262	-	1,262	5,029
Governance costs	1,315	244	1,559	2,172
Accountancy fees	1,410	-	1,410	-
	34,619	21,307	55,926	45,952
	255,626	210,860	466,486	448,635

5. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2020	2019
	£	£	£	£
Support costs				
Provision of leisure facilities for young people				
Provision of leisure facilities for young people	43,190	54,516	97,706	85,717
Staff costs - wages & salaries	324,037	-	324,037	305,337
Staff costs - social security costs	25,409	-	25,409	41,210
Staff costs - pension contributions	6,582	-	6,582	6,528
Accountancy fees	-	1,410	1,410	-
Subcontractors	11,342	-	11,342	9,843
	410,560	55,926	466,486	448,635
	410,560	55,926	466,486	448,635

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

6. Analysis of support costs

	2020	2019
	£	£
Provision of leisure facilities for young people		
Overhead costs	19,890	16,887
Premises costs	31,805	21,864
Transport and travel	1,262	5,029
Governance costs	2,969	2,172
	55,926	45,952

7. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Accountancy fees	1,410	-
Staff pension contributions	6,582	6,528

8. Staff costs and emoluments

Total staff costs for the year ended 31 March 2020 were:

	2020	2019
	£	£
Salaries and wages	324,038	305,337
Social security costs	25,409	41,209
Pension costs	6,582	6,528
	356,029	353,075

	2020	2019
Full time equivalent	12	12
	12	12

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

9. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2019 £
Income and endowments from:			
Donations and legacies	8,087	232,622	240,709
Charitable activities	247,510	-	247,510
Total	255,597	232,622	488,219
Expenditure on:			
Charitable activities	(230,390)	(218,245)	(448,635)
Total	(230,390)	(218,245)	(448,635)
Net income	25,207	14,377	39,584
Reconciliation of funds			
Total funds brought forward	147,036	11,822	158,858
Total funds carried forward	172,243	26,199	198,442

10. Tangible fixed assets

	Fixtures and Fittings £
Cost or valuation	
At 01 April 2019	12,516
At 31 March 2020	12,516
Depreciation	
At 01 April 2019	12,516
At 31 March 2020	12,516
Net book values	
At 31 March 2020	-
At 31 March 2019	-

11. Debtors

	2020 £	2019 £
Amounts due within one year:		
Trade debtors	11,856	4,789
Prepayments and accrued income	883	883
	12,739	5,672

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

12. Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	1,507	2,157
Other creditors	17,584	28,027
Accruals and deferred income	3,825	3,825
	22,916	34,009

13. Movement in funds

Unrestricted Funds

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
<i>General</i>				
General	172,243	269,128	(255,626)	185,745
	172,243	269,128	(255,626)	185,745

Unrestricted Funds - Previous year

	Balance at 01/04/2018	Incoming resources	Outgoing resources	Balance at 31/03/2019
	£	£	£	£
<i>General</i>				
General	147,036	255,597	(230,390)	172,243
	147,036	255,597	(230,390)	172,243

Purpose of unrestricted Funds

General

To hold funds for the charity's core pupose.

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

Restricted Funds

	Balance at 01/04/2019	Incoming resources	Outgoing resources	Balance at 31/03/2020
	£	£	£	£
Clapton Park Boys Aloud Project	320	18,435	(18,755)	-
Clapton Park Play project- Core	-	30,000	(30,000)	-
Hackney Health	11,029	-	(11,029)	-
Healthy Eating	-	10,000	(10,000)	-
Homerton Youth capital	2,226	-	(2,226)	-
Pearson Street Capital	-	5,000	(5,000)	-
Short breaks capital	10,000	-	(1,710)	8,290
Street Play	-	1,250	(1,250)	-
Young Londoners Fund	-	28,800	(15,062)	13,738
Youth Investment	2,624	113,204	(115,828)	-
	26,199	206,689	(210,860)	22,028

Restricted Funds - Previous year

	Balance at 01/04/2018	Incoming resources	Outgoing resources	Balance at 31/03/2019
	£	£	£	£
Clapton Park Boys Aloud Project	-	18,308	(17,988)	320
Clapton Park Play project- Core	-	30,000	(30,000)	-
Hackney Health	-	45,000	(33,971)	11,029
Homerton YOF	-	2,216	(2,216)	-
Homerton YOF revenue	3,500	3,500	(7,000)	-
Homerton Youth capital	2,226	-	-	2,226
Inclusion and Diversity support	6,472	-	(6,472)	-
Short breaks capital	-	10,000	-	10,000
St James Place youth	-	10,000	(10,000)	-
Street Play	-	1,250	(1,250)	-
Youth Investment	(376)	112,348	(109,348)	2,624
	11,822	232,622	(218,245)	26,199

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

Purpose of restricted funds

Youth Investment

Youth Investment Fund is a project funded by a grant from the Big Lottery to deliver, expand and create open access youth clubs.

Clapton Park Play project- Core

Clapton Park Play project is an open access play and youth club located in Clapton E5. During the year the core funds for this project came from Hackney Council.

Clapton Park Boys Aloud Project

Boys Aloud is a project funded by BBC Children in Need to provide additional mentoring and support for boys and young men.

Inclusion and Diversity support

Inclusion and Diversity support was funded by the Mercers' Company Charitable Foundation to provide support for disabled children and young people.

Homerton YOF revenue

A project funded by Hackney Council YOF to run a series of Parkour sessions for children and young people at Homerton Adventure Playground.

Homerton Youth capital

A project funded by Young Hackney/Hackney Council to replace the kitchen at Homerton Adventure Playground.

Short breaks capital

A project funded by Hackney Council Short Breaks to improve accessibility of play activities for disabled children at our adventure playgrounds.

St James Place youth

A project funded by St James Place to provide additional sports opportunities for young people.

Street Play

A project funded by Hackney Council Public Health to support local residents to organise temporary road closures to allow children to play in residential streets.

Hackney Health

Funded by Hackney Health to provide support for disabled children and young people.

Homerton YOF

A project funded by Hackney Council's Youth Opportunities Fund to provide free meals during school holidays.

Healthy Eating

To promote healthy eating

Pearson Street Capital

For development

Young Londoners Fund

To aid youth

Hackney Play Association
Notes to the Financial Statements Continued
For the year ended 31 March 2020

14. Analysis of net assets between funds

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	185,745	185,745
Restricted funds			
Short breaks capital	-	8,290	8,290
Young Londoners Fund	-	13,738	13,738
	-	207,773	207,773

Previous year

	Tangible fixed assets	Net current assets / (liabilities)	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	-	168,743	168,743
Restricted funds			
Clapton Park Boys Aloud Project	-	320	320
Hackney Health	-	11,029	11,029
Homerton YOF revenue	-	3,500	3,500
Homerton Youth capital	-	2,226	2,226
Short breaks capital	-	10,000	10,000
Youth Investment	-	2,624	2,624
	-	198,442	198,442