

# **Pitsmoor Adventure Playground**

(Registered Charity No. 1156611)

## **Financial statements**

**for the year ended 31 March 2021**

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# **Pitsmoor Adventure Playground**

## **Legal Information**

### **Trustees**

Yanina Koszalinski

Laura Watkins

Alan Hancock

Sonam Nawaz

Jill Portman

Julia Sexton

Nawel Obeid

Nikki Railton

Chair

Treasurer

### **Registered Charity number**

1156611

### **Registered office**

C/o 122 Burngreave Road

Sheffield

S3 9DE

### **Independent examiner**

Craig Williamson

White Rose Accounting for Charities

The Ghyll

Threapland

Aspatria

CA7 2EL

### **Bank**

The Co-operative Bank

PO Box 250

Skelmersdale

WN8 6WT

# **Pitsmoor Adventure Playground**

## **Trustees' report**

The Trustees present their annual report and financial statements for the year ended 31 March 2021 which are also prepared to meet the requirements for a trustees' report and accounts for the Charities Act purposes.

The financial statements comply with the Charities Act 2011, the Constitution and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards for Smaller Entities.

## **Structure, governance and management**

Pitsmoor Adventure Playground is a Charitable Incorporated Organisation (CIO) formed on 10th April 2014. Our governing document is our constitution, a CIO foundation model in which trustees are the only voting members of the charity. The initial trustees were appointed at the foundation of the charity, with additional trustees appointed by the Board of Trustees as required during the course of the year.

In usual circumstances Trustees meet at least monthly and are responsible for the strategic direction and policy of the playground. During 2020-21 and the Covid-19 pandemic the Board met less frequently due to lockdown restrictions but continued to meet at least quarterly. At the end of the 2020/21 financial year there were 8 trustees of the charity.

Day to day management and responsibility for all playground activities is delegated to the Playground Manager, Patrick Meleady, and Finance and Funding Manager, Fran Belbin, who are responsible for ensuring that playground activities are delivered safely and effectively with due regard to the welfare of playground users, staff and volunteers, and are compliant with the relevant legal and financial requirements.

## **Reserves Policy**

Pitsmoor Adventure Playground's general policy is to maintain unrestricted reserves equivalent to a minimum of three months' running costs in order to bridge any funding gaps that may arise, which currently amounts to approximately £35,000. At the end of 2019/20 our unrestricted reserves stood at £24,918, below the level set in our policy. However in 2020/21 we have been able to substantially grow reserves, in part due to reduced expenditure during periods of closure during the pandemic, and also as a result of delivering additional services as a Covid-19 support hub and via the Department for Education funded Healthy Activities and Food programme (HAF). Unrestricted reserves at the end of 2020/21 stand at £51,024.

These reserves provide a healthy financial cushion as we face new challenges arising from the end of our BBC Children in Need grant and the uncertainties facing the Voluntary and Charity sector arising from the pandemic.

## **Financial review**

In 2020/21 our most significant funders have been BBC Children in Need and The National Lottery Community Fund. We also received a significant Community Infrastructure Levy grant from Sheffield City Council to carry out capital works on our building.

Other grant funders for the delivery of playwork included the Graves Trust and South Yorkshire Police and Crime Commissioner. We also received grants to deliver work as a Covid-19 support hub from Sheffield City Council, South Yorkshire Community Foundation and the Martin Lewis Covid-19 fund.

Total restricted income in 2020/21 was £149,059 (in addition to £28,050 brought forward from 2019/20), with £47,614 carried forward to 2021/22.

Unrestricted income, as above, totalled £66,187, continuing the steady increase in the proportion of unrestricted funds generated over previous years and reducing our reliance on grant funding. These funds were generated through the delivery of services for the Healthy Holidays programme, the conclusion of Welcome to Sheffield activities and ongoing work on the external SY-NC project, in addition to donations. We continue to be a preferred partner for work with under-served communities in North East Sheffield, delivering services on behalf of SOAR/Voluntary Action Sheffield and Sheffield City Council.



# **Pitsmoor Adventure Playground**

## **Trustees' report**

### **Public benefit statement**

The trustees regularly give due consideration to the Charity Commission's guidance in deciding what activities they should undertake, by reviewing the needs of their beneficiaries, ensuring the service is fully inclusive and that no detriment or harm arises from the organisation carrying out its activities.

### **Achievements and performance**

This has been our seventh year of independent operation and we have continued to provide a vital service and safe haven to some of the most disadvantaged and vulnerable children in the city. However our 2020-21 activity took place entirely during the global pandemic which inevitably affected the delivery of our existing offer and required us to deliver new services.

In the first quarter of the year the playground was closed due to national lockdown, and we pivoted the organisation to provide community support. This involved working closely with our local foodbank, initially by collecting food for redistribution from businesses that were closing for lockdown; and subsequently by supporting them to move to a delivery service through fundraising and deploying our staff and minibus to make deliveries. We helped to establish the local mutual aid group, co-ordinating volunteers to shop, collect prescriptions and provide information and advice to local residents who were shielding or self-isolating due to Covid; and producing and delivering 5000 leaflets around Burngreave ward about the support available from mutual aid volunteers and other support services in the area.

We kept in touch with our regular users by sharing positive play activities that could be done at home on our social media channels, through regular wellbeing phone calls and by producing play packs that we delivered to families to help keep their children entertained. We also took the opportunity to install a new "treehouse" platform and container that has proved very popular with the children.

During the second quarter restrictions had lifted somewhat and we were able to offer a full summer programme that was enormously popular amongst children who had been cooped up inside over previous months. Staff helped to co-ordinate the Healthy Holidays programme across North East Sheffield, that managed the assembly and distribution of 6000 healthy food hampers to families on free school meals across the area, several hundred of which were distributed via the playground.

We carefully risk assessed our provision in the light of Covid and introduced a range of Covid safety measures which have so far been successful in preventing any outbreaks of the virus associated with the playground. Play sessions have been outdoor only and at times we have had to restrict numbers, but as our site has excellent outdoor facilities this has not significantly impacted our ability to offering exciting play opportunities when we have been able to open.

The third quarter of the year saw more periods of national lockdown that again meant we had to close for some periods and we continued to offer Covid support to the community as described above. We also commenced work on reconfiguring our indoor space during this period using a Community Infrastructure Levy grant. This has included replacing our drains, boiler and central heating system and creating greatly improved toilet and office facilities.

While Tier 4 restrictions meant we could not open fully during the final quarter of the financial year, we were approved by Public Health Sheffield to offer closed sessions to small "bubbles" of vulnerable children who were particularly struggling through lockdown.

Throughout the year we have maintained close relationships with families across the area and been a reliable source of support for those in need. Our staff have contributed to the city's strategic response to the pandemic, for example by taking part in the Covid hubs network co-ordinated by Voluntary Action Sheffield and on the city's Outbreak Control Board, and continue to represent the needs of children and families as we plan the city's post-Covid recovery plan.

## Pitsmoor Adventure Playground

### Trustees' report

#### Trustees responsibilities for the financial statements

Charity law requires the trustees to prepare financial statements for each financial period which show the state of affairs of the charity and of net income or expenditure of the charity for that period. In preparing those financial statements, the Trustees are required to:

- ☐ select suitable accounting policies and apply them consistently;
- ☐ make judgements and estimates that are reasonable and prudent.
- ☐ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
- ☐ state whether applicable accounting standards of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to prepare financial statements. The Trustees are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

This report was approved by the Trustees on 13 Dec 2021 and is signed on their behalf by:

Yanina Koszalinski  
Trustee





## **Pitsmoor Adventure Playground**

### **Independent Examiner's report on the Accounts of Pitsmoor Adventure Playground for the year ended 31 March 2021**

I report on the accounts of the company for the year ended 31 March 2021, which are set out on pages 7 to 12.

#### **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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- ☐ examine the accounts under section 145 of the 2011 Act;
- ☐ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- ☐ to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity 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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently 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:

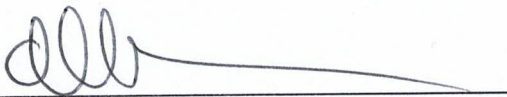
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- ☐ to keep accounting records in accordance with section 130 of the 2011 Act; and
- ☐ to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

Signed: \_\_\_\_\_



Craig Williamson  
White Rose Accounting for Charities  
The Ghyll  
Threapland  
Aspatria  
CA7 2EL

Date: \_\_\_\_\_

30/11/2021

**Pitsmoor Adventure Playground**  
**Statement of financial activities**  
**(incorporating the income and expenditure account)**  
**for the year ended 31 March 2021**

	Unrestricted fund	Restricted fund	Total funds 2021	Total 2020
Notes	£	£	£	£
<b>Income from:</b>				
Incoming resources from generated funds:				
Donations	1,801	-	1,801	557
Services	59,383	-	59,383	41,522
Other income	3	-	3	25
Incoming resources from charitable activities				
Grants	2 5,000	149,059	154,059	107,679
<b>Total Incoming resources</b>	<b>66,187</b>	<b>149,059</b>	<b>215,246</b>	<b>149,783</b>
<b>Resources on</b>				
Charitable activities	3 40,081	129,495	169,576	169,958
<b>Total resources expended</b>	<b>40,081</b>	<b>129,495</b>	<b>169,576</b>	<b>169,958</b>
<b>Net (outgoing)/incoming resources</b>	26,106	19,564	45,670	(20,175)
Total funds brought forward	24,918	28,050	52,968	73,143
<b>Total funds carried forward</b>	<b>51,024</b>	<b>47,614</b>	<b>98,638</b>	<b>52,968</b>

**Pitsmoor Adventure Playground**  
**Balance Sheet**  
**as at 31 March 2021**

	<u>2021</u> £	<u>2020</u> £
<b>Current Assets</b>		
Balance at bank and cash	98,913	44,853
Debtors	-	8,528
<b>Total current assets</b>	<u>98,913</u>	<u>53,381</u>
Creditors	(275)	(413)
Net current assets	<u>98,638</u>	<u>52,968</u>
Total assets less current liabilities	<u>98,638</u>	<u>52,968</u>
<b>Total net assets</b>	<u>98,638</u>	<u>52,968</u>
 Represented by:		
<b>Funds</b>		
Restricted income fund	47,614	28,050
Unrestricted income fund	51,024	24,918
	<u>98,638</u>	<u>52,968</u>

This report was approved by the Trustees on 13 Dec 2021 and is signed on their behalf by:

Yanina Koszalinski  
Trustee

*Yanina Koszalinski*



## **Pitsmoor Adventure Playground**

### **Notes to the financial statements for the year ended 31 March 2021**

#### **1 Accounting Policies**

**(a) Basis of preparation**

The Financial Statements have been prepared in accordance with the the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (effective from January 2015 and updated with effect from January 2016) - (the Charities SORP (FRS102)), as modified for smaller charities.

The Charity meets the definition of a public benefit entity as defined under FRS102.

**(b) Income**

Grants donations and Income from charitable trading activities are recognised in full in the Statement of Financial Activities in the year in which they are received.

**(c) Restricted Funds**

Restricted funds are used for specific purposes as laid down by the donor. Expenditure which meets the criteria is identified to the fund together with a fair allocation of management and support costs.

**(d) Unrestricted Funds**

Unrestricted Funds are other income received or generated for the objects of the charity without further specified purpose and are available as general funds.

**(e) Resources expended**

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of V.A.T. The company is not VAT registered.

Governance costs of the charity relate to the costs of running the charity such as the costs of meetings, professional costs and statutory compliance, and includes any costs which cannot be specifically identified to another expenditure classification. In the opinion of the trustees all support costs relate to charitable expenditure.

**(f) Tangible Fixed Assets and Depreciation**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset over its useful life.

**(g) Fund Accounting**

Funds held by the charity are either restricted funds or unrestricted general funds. Unrestricted funds are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Restricted funds that can only be used for a 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.

# Pitsmoor Adventure Playground

## Notes to the financial statements for the year ended 31 March 2021

### 2 Incoming Resources from Charitable Activities

	Unrestricted fund £	Restricted fund £	Total 2021 £	Total 2020 £
<b>Grants:</b>				
The Big Lottery Fund	-	30,000	30,000	60,000
Children in Need	-	42,059	42,059	28,828
JG Graves Charitable Trust	5,000	-	5,000	3,000
Martin Lewis	-	5,000	5,000	-
Sheffield City Council - Infrastructure	-	59,500	59,500	-
Sheffield City Council - Covid Response	-	3,000	3,000	-
Sheffield City Council - Public Health	-	3,000	3,000	-
South Yorkshire Community Foundation	-	-	-	4,000
South Yorkshire Fire & Rescue	-	-	-	11,851
South Yorkshire Community Foundation	-	1,000	1,000	-
South Yorkshire Police & Crime Commissioner	-	5,000	5,000	-
Speak Up	-	500	500	-
	<u>5,000</u>	<u>149,059</u>	<u>154,059</u>	<u>107,679</u>

### 3 Resources Expended

	Total 2021 £	Total 2020 £
<b>Charitable Activities</b>		
Staff costs	110,412	125,174
Payroll Fees	711	1,422
Staff Travel and Training	475	4,328
Other Staff Expenses	116	861
Volunteer Expenses	885	2,091
Building Repairs and Maintenance	1,999	1,204
Premises	1,669	3,220
Playground and Activities	-	4,143
Playground Repairs and Maintenance	27,261	5,721
Play Materials	1,256	828
Other Play and Activity Costs	8,335	3,534
Insurance	2,987	2,716
Professional fees and Accounting	7,715	9,341
Postage and Stationery	972	57
Telephone and Internet	1,375	541
Van expenses	2,931	4,632
Other Expenses	477	145
	<u>169,576</u>	<u>169,958</u>

# Pitsmoor Adventure Playground

## Notes to the financial statements (cont'd) for the year ended 31 March 2021

### 4 Details of certain items of expenditure

	Total 2021 £	Total 2020 £
The surplus for the year is stated after charging: Independent examiner's fees	<u>275</u>	<u>275</u>

Directors did not receive any payments or expense reimbursements either this year or last.

### 5 Staff costs

	Total 2021 £	Total 2020 £
Gross wages	108,941	121,426
Employer's national insurance costs	<u>1,471</u>	<u>3,748</u>
	<u>110,412</u>	<u>125,174</u>

The average number of employees was 8  
Directors were not remunerated during the year, nor were they re-imbursed  
for any expenses

### 6 Debtors (all due within one year)

	Total 2021 £	Total 2020 £
Trade debtors	<u>-</u>	<u>8,528</u>
	<u>-</u>	<u>8,528</u>

### 7 Creditors and accruals

	Total 2021 £	Total 2020 £
Accruals	<u>275</u>	<u>413</u>
	<u>275</u>	<u>413</u>



## Pitsmoor Adventure Playground

### Notes to the financial statements (cont'd) for the year ended 31 March 2021

#### 8 Transactions with related parties

There were no transactions with related parties, either this year or last.

9 Restricted funds	1 April 2020	Incoming	Outgoing	31 March 2021
	£	£	£	£
The Big Lottery Fund	24,283	30,000	(54,283)	-
Children in Need	3,489	42,059	(42,043)	3,505
Martin Lewis	-	5,000	(5,000)	-
Sheffield City Council - Infrastructure	-	59,500	(21,259)	38,241
Sheffield City Council - Covid Response	-	3,000	(3,000)	-
Sheffield City Council - Public Health	-	3,000	(3,000)	-
Sheffield City Council - Ward Pot	197		(197)	-
South Yorkshire Community Foundation	81	1,000	(713)	368
South Yorkshire Police & Crime Commissioner		5,000	-	5,000
Speak Up	-	500	-	500
	<u>28,050</u>	<u>149,059</u>	<u>(129,495)</u>	<u>47,614</u>