

Company number: 1104731

Charity number: 4055882

London Play
Report and Financial Statements
31 March 2017

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London Play

Reference and administrative details

For the year ended 31 March 2017

Status	The organisation is a charitable company limited by guarantee, incorporated on 15 August 2000 and registered as a charity on 2 July 2004. Its predecessor unincorporated charity was registered on 26 March 1998.	
Company number	4055882	
Charity number	1104731	
Registered office and operational address	89-93 Fonthill Road London N4 3JH	
Honorary officers	Melian Mansfield Barry Walden	Chair Vice Chair
Senior Management Team	Paul Hocker Fiona Sutherland	Director Deputy Director
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ	
Independent examiner	Helen Elliott Sayer Vincent LLP Chartered Accountants Invicta House 108-114 Golden Lane London EC1Y 0TL	

London Play

Trustees' annual report

For the year ended 31 March 2017

The trustees present their report and the financial statements for the year ended 31 March 2017.

1. Reference and administrative details of the charity, trustees and advisors

The information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with FRS102.

2. Structure, governance and management

Since 1 April 2005, London Play has been operating as an incorporated charity (Charity No.1104731, Company No.4055882), following a transfer from the old charity (No. 1075508) under its Memorandum and Articles of Association.

The charity is governed by a Board of Trustees which is elected from the membership at the Annual General Meeting; additional trustees can be co-opted by the Board during the year and formally appointed at the following AGM. On appointment, new trustees are sent an induction pack and offered induction opportunities with staff and trustees. In addition, training opportunities are offered as they arise during the year. Trustees have traditionally met on a bi-monthly basis; however, they met more frequently during this year to address the fundraising issues affecting the charity and to make strategic, policy, and financial decisions on the basis of reports submitted by the Senior Management Team.

Throughout the year to March 2017, operational management has been the responsibility of the Senior Management Team - Paul Hocker, Director, and Fiona Sutherland, Deputy Director - under the direction of trustees. Staff have the opportunity to discuss their work with their line manager through a system of regular supervision.

The Board of Trustees reviews and updates the strategic plan as appropriate. They also address the major risks facing the charity by scrutinising the management accounts, the Senior Management Team's reports and prioritising areas for action.

All trustees give their time voluntarily and received no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

During the year four trustees resigned. Mike Dessington resigned in November 2016; Zia Fernandez resigned in February 2017; Catherine Makin resigned in March 2017; and Deborah Hermer resigned in March 2017. No new trustees were co-opted during the year.

3. Objectives and Activities

3.1 Charitable objects as stated in the Articles of Association dated 10 June 2017 are:

To enhance the development and education of children in the Greater London area by developing and supporting the provision of children's play; primarily by:

- improving the quality, diversity and accessibility of provision and opportunities for play in London;
- securing greater recognition of the fundamental importance of play in the growth and development of London's children; and
- promoting co-operation and co-ordination between play providers and play specialists in London and developing a network of local co-ordination and support agencies for play in every London borough.

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Trustees' annual report

For the year ended 31 March 2017

3.2 London Play exists to ensure that all children have access to high quality, accessible play opportunities in London – whether in supervised settings or in the wider public realm. Through its activities, it aims both to improve existing play provision and increase the amount of provision.

3.3 Public benefit - 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.

Public benefits ultimately arising from London Play's activity include more active, healthy, happy children; better connected, more friendly, safe and cohesive communities; more liveable streets with cleaner air; more skilled and empowered volunteers; and reduced antisocial behaviour. Additionally, free-to-access adventure playgrounds in some of London's more deprived neighbourhoods also offer local parents a real alternative to paid childcare and free them up to pursue work or training opportunities to improve their life chances and those of their children.

3.4 The charity's main objectives for the year were to:

- a. Improve multi-agency partnership working across statutory, voluntary, community and private sectors to increase children's access to play and physical activity.
- b. Increase the ability of play providers to influence strategic plans and local and national policy for children's play
- c. Increase in the sharing of information/knowledge amongst the sector, support with funding advice and promotion of best practice.
- d. Actively promote equality for disadvantaged groups through the service delivery

3.5 London Play has continued with its strategy of widening the focus of its support to include people who are not play professionals, but who are interested in promoting and delivering play opportunities. In addition to working with play workers and service managers it works directly with parents, teachers, residents', community and 'Friends' groups and other 'lay people' and volunteers to promote the benefits of play and support them to improve and increase play opportunities for children in their communities.

3.6 Details of significant activities

The year 2016-17 has seen London Play continue to build on its reputation as a dynamic and innovative organisation; pushing boundaries by trialling new initiatives to get more children out playing while continuing to deliver better outcomes for children and communities.

Significant activities over the year included:

- Events: developing and delivering events including the All London Go Kart Build and Race; the inaugural Girl Kart Grand Prix; and the 16th annual London Adventure Playground Awards (recognising quality play outcomes).
- The delivery of funded projects including London Play Streets (Reaching Communities); Play Works (City Bridge Trust); and DORA Explorers (Heritage Lottery); and two pilots: the Playtime Pilot and the Play Quarters Pilot funded by the Mercers Company and the Big Lottery's Awards for All respectively.
- The production of a variety of publications in print and electronic format, to promote quality in play and to share information on news, good practice and resources across the play sector. These included our e-newsletter the London Playwire, Play Street Pointers training resources and other
- Provision of advice, information and guidance for play professionals and parents, community groups, schools and others via our website, social media channels, publications, in person and via phone.
- A play street commission from the London Borough of Hounslow

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Trustees' annual report

For the year ended 31 March 2017

- The direct provision of greater play opportunities for London's children via the design and build of natural play areas including: repairs to adventure playgrounds in Lambeth; additions and enhancements to an adventure playground in London W10; and a major new playground at a Haringey primary school featuring tree walkways and a climbable dragon sculpture at its heart.

3.7 London Play does not make grants or invest so has no policies on either.

3.8 Much of London Play's work involves volunteers, increasing its reach and impact and adding value for our funders:

Central to London Play's remit for both play street projects has been to engage, inspire and support volunteers on residential streets across London who are keen to facilitate street play activity for children living in their neighbourhoods. **Over the year more than 200 volunteers were involved amounting to more than 700 volunteer days.**

Our Go Kart Build and Race days and our new Girl Kart Grand Prix involve corporate volunteers in supporting teams of children and young people – in 2016 we benefited from **60 volunteer days** for these events.

London Play's natural play design-build service, '**Made by London Play**' regularly makes use of corporate volunteers for maintenance work on natural play areas and adventure playgrounds – as well as engaging residents for their views around new play installations. Over the year around **65 volunteer days** were delivered by teams of corporate volunteers (from Lloyds Bank and Viacom) in undertaking physical work including building, gardening, repairing of natural play areas. The latter group participates to contribute towards their companies' corporate social responsibility aims, as well as to build better relationships and improve teamwork.

Last but not least our board of 6 trustees are volunteers who attend monthly trustee meetings and London Play events as well as carrying out significant amounts of work to support the organisation at other times. We estimate that this equates to at least **80 volunteer days per year.**

Total volunteer days over all London Play projects: 900+

4. Achievements and performance

4.1 London Play has delivered several funded projects concurrently during the year – for the **Big Lottery's Reaching Communities and Awards for All programmes**, the **Worshipful Company of Mercers**; **City Bridge Trust** and the **Heritage Lottery Fund**. With the additional benefit of core funding from the **Tudor Trust**, the organisation has also been in a position to strengthen its strategic focus and has developed a five-year business plan to strengthen its base. Finally, an increased focus on attracting corporate funding has enabled the organisation to increase the number of pan-London events provided for London's children.

Between April 2016 and March 2017 London Play directly generated an estimated 12,000 play opportunities for London's children and thousands more indirectly through its activities.

Key activities and achievements by the organisation during the year to 31 March 2017 are outlined below.

PROJECTS

London Play worked on four major funded projects during the year.

London Play Streets: commenced June 2014, to run for three years – June 2017

This **Big Lottery** funded project has London Play working with residents in 12 boroughs over three years to activate play on their streets, in some of the capital's least affluent areas and where the benefits will be more keenly felt. Year One of the project focused on Haringey, Enfield and Waltham Forest. Year Two took the focus to Croydon, Hammersmith and Fulham, Islington and Newham. Finally, in Year Three Brent, Camden, Southwark, Greenwich and Hounslow are the

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For the year ended 31 March 2017

target boroughs. A reallocation of funds has allowed us to extend the project over the summer of 2017 and exploit the increased appetite for outdoor play in the summer months.

A majority of Year One and Year Two play streets are also continuing. Those boroughs have also seen more streets developing independently on the back of London Play's intervention and in the case of Haringey, with the added support of Haringey Play Association.

In 2017 another four 'Play Starters' – people new to the world of play work – have played a key role in supporting residents on the streets and gaining skills and experience in the process, on adventure playgrounds and at events as well as on the streets. Their success is demonstrated by the number of requests that residents have made to have the Play Starters support their play sessions.

Estimated number of play opportunities generated for children: 7,000+

Dora Explorers: Oct 2015-Sept 2016

London Play's third **Heritage Lottery Funded** project for London Play in as many years came to an end in September. This initiative had a focus on World War I and the limitations placed on children's play as a result of the Defence of the Realm Act. Partnered with Half Moon Theatre, London Play worked in primary schools with 150 children who became 'war correspondents' to research the wartime period with the help of archives and a local historian. The children brought their discoveries to life through drama and took part in a week-long exhibition at Coram's Fields in summer 2016 to mark the project's completion. A film made of the project is available on London Play's YouTube channel.

Estimated number of play opportunities generated for children: 900

Play Works: July 2015 – June 2018

This exciting three-year project, funded by **City Bridge Trust**, will give adventure playgrounds the tools to evidence and evaluate the social impact of what they do, enabling them to make arguments for funding backed by hard data. Over the three years London Play will work with 12 adventure playgrounds and other play projects across London – four in each year. With Year 2 participants already well underway by March 2017, a toolkit is being developed for trialling in Year 3 with the aim of releasing a final version which can be used by other play projects across the city and the UK. Participants have already reported using the data and tools to support funding bids, with a great deal of success.

Play Time Pilot: May 2016 – June 2017

Funded by the Worshipful Company of Mercers, this year long pilot project has seen London Play working with teachers and families via four schools in Enfield to develop their understanding of the importance of play. We have delivered training and resources to help teachers and lunchtime supervisors develop an understanding of the importance of play for children's physical, mental and social development - and subsequently, happier, healthier and more productive adulthood. The results have been impressive: two schools developed playtime charters with their pupils; one has installed a 'box of possibilities', an ever-evolving collection of scrap materials that supports creative and collaborative play. Teaching staff at the school reported that incidents that behaviour has improved dramatically as children are so engaged with their play. Two schools have also achieved a Healthy Schools Silver award for their plans around play, as a result of their involvement in the pilot. Written downloadable resource packs have been developed for schools and families so that others can benefit.

Estimated number of play opportunities provided for children: 2,000 +

Play Quarters Pilot: December 2016 – May 2017

Another ground-breaking pilot with the potential to transform neighbourhoods across London and further afield, this project was essentially 'Play Streets 2.0'. Building on an established network of play streets in Palmers Green, Enfield, Play Quarters aims to restore some of children's freedom to roam - to independently go to the shops, the park or walk to school – which has been steadily shrinking over the last three generations. Relationships were developed with play street organisers, shop keepers, local schools, cafe owners, bus drivers, street scene workers, community policing teams, postal workers and others present in the community, to raise awareness and understanding of the importance of independence in child development.

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Estimated number of play opportunities provided for children: 300

PUBLICATIONS

London Playwire e-magazine

Six issues of the Playwire were published and sent to around 1,500 subscribers (more than 3,500 readers). This free publication includes news relevant to play in London, updates about London Play's work, jobs, events, funding opportunities and more. Subscriber numbers continue to show slow but steady growth.

Play Street Pointers

As part of the Reaching Communities project London Play has developed a (growing) series of tip-sheets for play street organisers. Play Street Pointers provide hints for better play experiences through the seasons; ideas on activities; tools for dealing with challenges and making play streets sustainable in the long term.

EVENTS

London Play staged a number of successful events during 2016-17, free to children and young people and to playworkers – largely made possible by forging new partnerships and bringing in corporate funding sources.

The first ever **Girl Kart Grand Prix** was staged in April 2016 at Mudchute Farm and was a huge success. Modelled on the successful mixed event, this girls-only day was supported by top female racing driver Susie Wolff and her Dare to be Different initiative which aims to increase female participation in all aspects of motor sport and other non-traditional female industries. Around 120 girls and young women made 13 go karts from scratch and raced them against one another. Sponsorship from the Manufacturing Technologies Association and local corporates made the event possible and it was televised by London Live television.

Estimated number of play opportunities delivered for children: 120

The **Go-Kart Design and Build Day** was sponsored for the second time by the **Henry Surtees Foundation** and staged at Mudchute Farm in August 2016. Canary Wharf companies situated nearby sponsored individual karts and many sent down volunteers to help out on the day. Over 100 children from adventure playgrounds and community groups took part in a day which saw incredible transformations in both the machines built and those that built them.

Estimated number of play opportunities delivered for children: 100

Adventure Play Awards – Oct 2016

Children and young people from adventure playgrounds, play streets and schools from all over London submitted film entries to these annual awards, in their 16th year. Awards were made in five categories – the aim being to recognise and reward quality provision in adventure play and to promote adventurous play widely – including in schools and on play streets. Around 150 children, many of whom rarely travel beyond the boundaries of their postcode, attended the awards event. London Play successfully secured sponsorship or donated prizes for the awards from Adventure Playground Engineers (APES), Timberplay and the Worshipful Company of Fanmakers.

The overall award was won by Roman Road Adventure Playground which will design and build a new playground feature with APES as their prize. White City Adventure Playground took the prestigious 'Coolest Place to Play' award and with it a £500 cash prize for playground improvements. Croydon's Love Lane was named Play Street of the Year and Southwark's Bethwin Road Adventure Playground took the Flick 'n' Snap award for a very slick film incorporating footage from a drone. Lewisham's Kender School won the 'best adventure play in a school' award. Shiremoor Adventure Playground in Tyne and Wear won the inaugural 'Beyond London' Award.

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Estimated number of play opportunities generated for children: 150 at the awards, 800 outside the awards.

OTHER

Advice, support and guidance

Interest in play streets during the year remained high. London Play continued supporting residents and councils in around two thirds of London boroughs on their (sometimes quite lengthy) journey to get children playing out in the streets where they live. Support provided included advice and guidance on legislation and practicalities, attending public meetings to talk about the benefits of play streets, promotion and linking groups with one another.

Social media

London Play continued to build its social media presence to further extend its reach and promote play more widely to all groups. Our Facebook following exploded – from 1,500 to more than 35K during the year making London Play the most-followed play organisation in the country (if not the world). Twitter followers showed a more modest but still significant growth of more than 25% over the period.

Policy and campaigning

- **Air quality and play**

London Play's director co-authored a report entitled 'Gasp' which was submitted to the UN Committee on the Rights of the Child for its summit on children and the environment. In response to reports of dangerous levels of air pollution affecting children this paper suggested a solution of closing streets outside schools during morning and afternoon drop off and pick up times to limit traffic and pollution around schools. This paper has provided the basis of a campaign which is gaining some traction and is ongoing.

- **Cuts to play services and adventure playgrounds**

London Play continues to support efforts to protect existing play services from cuts and has contributed to campaigns in Lambeth and Southwark during the period – as well as developing 'rescue plans' for some spaces which would see them survive by adopting different models

- **APPG Fit and Healthy Childhood**

London Play trustees continue to contribute to the work of this group.

MEMBERS AND SUPPORTERS

Membership of London Play stands at around 50 following the exercise last year to reduce membership to a manageable, engaged and active group – and the number of supporters continues to grow.

REMUNERATION POLICY

Senior management remuneration is based on NJC job evaluations to arrive at the corresponding payscale.

ORGANISATIONAL DEVELOPMENT

Funding for core costs from the **Tudor Trust** has enabled London Play to continue to address organisational development to a greater extent than has been managed over recent years. A detailed five-year business plan is about to be published.

London Play's constitution was updated and unanimously adopted via a special resolution by members at the AGM in June 2016. A new single Articles of Association document replaces the Memorandum and Articles of Association document which had not been updated since 2000. The objects of the charity are unchanged but the new articles better

London Play

Trustees' annual report

For the year ended 31 March 2017

reflect best practice in governance; align more closely with the Charity Commission's recommended form of articles; better comply with current legislation – ie the Companies' Act 2006; and increase the participation of our members by allowing us to use modern communication methods ie electronic mail.

London Play's Patrons – Simon Hughes, Lord Smith of Finsbury, Jon Snow, Stephen Studd, and Polly Toynbee – have been retained, and their support when needed is much appreciated.

4.2 External factors

London Play continues to thrive in a persistently difficult external context including the continuation of austerity in public services and drastically reduced local authority budgets.

Many local play services - statutory, voluntary and private - are continuing to experience significant reductions to their budgets and often multiple reorganisations.

While all this has reduced London Play's traditional audience of professional play workers, it also puts an even greater onus on London Play as the only London-specific play promotion service.

Volunteer groups, parents and lay people are to some extent organising to fill the gaps and London Play has been in the process of repositioning itself to support these groups over a period of some years now.

4.3 Public benefit

All the benefits derived from the activities and achievements of London Play are ultimately to the benefit of all London's children. Benefits are focused on children in London only, but are not restricted in terms of charitable need, personal characteristics, access to facilities, membership, trustees' discretion or ability to pay. No detriment or harm has arisen from carrying out the charity's activities.

5. Financial Review

5.1 Reserves

A reserves policy was adopted by trustees on 28 January 2000, based on the 'Charities' Reserves' guidance issued by the Charity Commission.

The organisation's reserves remain somewhat below the aspirational targets set by this policy. However trustees have identified building financial reserves as a priority in the coming year.

5.2 Reserves policy

This is a summary of the policy, which we will work towards:

Reserve priority 1 - Known liabilities

1. Staff redundancy liabilities in accordance with employment protection legislation and regulations in force from time to time, and in line with contractual obligations
2. Premises or other liabilities arising from a legally-binding contract or leasing agreement;
3. Asset or equipment replacement necessary to further the charitable objects.

Funded by an annually reviewed rising designated reserve (or restricted reserve under the appropriate restricted fund) sufficient to meet liabilities as they arise.

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For the year ended 31 March 2017

Reserve priority 2 - Unknown but planned-for liabilities

1. Statutory paid maternity and sick leave liabilities not recoverable through PAYE;
2. Non-statutory but contractual paid maternity or sick leave:

Funded by an annually reviewed flexible reserve sufficient to meet the best estimate of the gap between recoverable and non-recoverable costs. The fund should be accumulated through the designation of contingency funds from individual funding applications as well as undesignated funds.

Reserve priority 3 - Operating reserves

To build towards a reserve sufficient to meet three months' operating costs, after taking into account priorities 1 & 2 above.

Funded by an annually reviewed designated reserve (or restricted reserve under the appropriate restricted fund) sufficient to meet one months' operating costs by the end of the first year, rising to meet three months' costs by the end of the third year.

Reserve priority 4 - "Free" reserves

To establish a reserve to progress currently unfunded elements of the business plan.

Funded by any unrestricted income not required for immediate commitments or for priorities 1 – 3 above.

Estimated levels needed for priorities 1 to 3 total £39k, allocated as follows:

- | | | | | | |
|----|------|----|------|----|-----|
| 1. | £16k | 2. | £10k | 3. | £1k |
|----|------|----|------|----|-----|

At 31 March 2017, the free reserves of the charity were £3,209 (2016: £4,427)

6. Plans for future periods

The 5-year business plan has now been completed following an extensive drafting process. Its aims set the charity's course until 2021 and will expand London Play's reach and influence. Its key aim, working collaboratively in partnerships, is already an established element of all our project designs. We will continue to work with partners from the traditional play sector as well emerging play advocates or providers that make up the diverse constituents of the play community.

Two pilot projects, the Waltham Forest schools PlayTime project and the Enfield Play Quarter successfully achieved their aims and robustly tested both projects methods. We will seek funding to expand the projects across London and as with all our work encourage others agencies to roll out adapted versions suited to their locality. Replication of initiatives originated by London Play in other parts of the UK is another form of partnership we keen to develop. Our Play Works project epitomises our willingness to share ideas and outcomes, with the publication of an online toolkit that helps adventure playgrounds and other play providers identify and measure the impact of their work – data that will enhance their fundraising potential.

We will continue to design projects that respond keenly to the changing needs of London's children. As a-range of influences continue to limit too many childhood experiences to indoor, screen-facing, over-scheduled existences, we will meet this head on with interventions that have as their hallmark the freedom to play outside the home, be it on their street, in their school, at the local play space or in the wider community.

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For the year ended 31 March 2017

Our work to expand London's Play Street network remains a key objective and now has added appeal given a concentration of play streets in one area lends itself to the development of new Play Quarters. In particular, we will be promoting the creation of play streets outside schools during pick up and drop off hours as it not only expands the London play street network but contributes to the decrease in pollution outside schools that in some cases are twice the legal limit set by the EU.

We will continue to build our supporters among the corporate community and develop opportunities for them to contribute to the development of London Play's work.

Our design and build facility is due to be registered with Companies House and begin operating as an independent entity to the parent charity.

7. Responsibilities of the Trustees

The trustees (who are also directors of London Play for the purposes of company law) are responsible for preparing the report of the trustees 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 that period.

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and 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; and
- 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.

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2017 was 47 (2016 - 47). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

London Play

Trustees' annual report

For the year ended 31 March 2017

The Trustees

The trustees who served during the year and up to the date of this report were as follows:

Melian Mansfield (Chair)

Barry Walden (Deputy Chair)

Dr Keith Cranwell

Nicholas Hall

Deb Hermer (resigned March 2017)

Caroline Needham

Colin Simmons

Mike Dessington (resigned November 2016)

Zia Fernandez (resigned February 2017)

Catherine Makin (resigned March 2017)

Helen Elliott was re-appointed as the charitable company's independent examiner during the year and has expressed her willingness to continue in that capacity.

Approved by the trustees on 14 August 2017 and signed on their behalf.



Melian Mansfield, Chair

Independent examiner's report

To the members of

London Play

Independent examiner's report to the trustees of London Play

I report on the accounts of the company for the year ended 31 March 2017, which are set out on pages 15 to 26.

This report is made solely to the trustees as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The 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. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants of England and Wales.

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
- 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 other than as below:

- Which gives me reasonable cause to believe that in any material respect the requirements:
- To keep accounting records in accordance with section 386 of the Companies Act 2006; and
- To prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met

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

Independent examiner's report

To the members of

London Play

Emphasis of matter

In my opinion, attention should be drawn to the following matter in order to enable a proper understanding of the financial statements to be reached:

London Play had unrestricted reserves of £3,209 as at 31 March 2017. The trustees consider the charity a going concern subject to raising funds and/or reducing costs successfully. The trustees are monitoring the charity's spending and cash flow regularly to ensure that its liabilities are met as and when they fall due. The trustees also explain this in note 1 (d) in the accounts.

Helen Elliott

Sayer Vincent LLP, Invicta House, Golden Lane, London, EC1Y 0TL

15 August 2017

London Play

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2017

	Note	Unrestricted £	Restricted £	2017 Total £	Unrestricted £	Restricted £	2016 Total £
Income from:							
Donations	2	21,609	30,000	51,609	50,983	32,289	83,272
Charitable activities	3	75,982	210,680	286,662	108,658	211,867	320,525
Investments	4	47	-	47	50	-	50
Total income		97,638	240,680	338,318	159,691	244,156	403,847
Expenditure on:							
Raising funds	5	12,539	-	12,539	13,618	-	13,618
Charitable activities		86,317	245,867	332,184	153,418	209,465	362,883
Total expenditure	5	98,856	245,867	344,723	167,036	209,465	376,501
Net movement in funds		(1,218)	(5,187)	(6,405)	(7,345)	34,691	27,346
Reconciliation of funds:							
Total funds brought forward		4,427	48,813	53,240	11,772	14,122	25,894
Total funds carried forward		3,209	43,626	46,835	4,427	48,813	53,240

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 16 to the financial statements.

London Play

Balance sheet

Company no. 04055882

As at 31 March 2017

	Note	£	2017 £	2016 £
Fixed assets:				
Tangible assets	11		577	1,153
			<hr/>	<hr/>
			577	1,153
Current assets:				
Debtors	12	50,873		82,606
Cash at bank and in hand		9,121		677
			<hr/>	<hr/>
		59,994		83,283
Liabilities:				
Creditors: amounts falling due within one year	13	13,736		31,196
			<hr/>	<hr/>
Net current assets / (liabilities)			46,258	52,087
			<hr/>	<hr/>
Total assets less current liabilities			46,835	53,240
			<hr/>	<hr/>
Total net assets / (liabilities)			46,835	53,240
			<hr/>	<hr/>
The funds of the charity:	16			
Restricted income funds			43,626	48,813
Unrestricted income funds:				
Designated funds		-		-
General funds		3,209		4,427
			<hr/>	<hr/>
Total unrestricted funds			3,209	4,427
			<hr/>	<hr/>
Total charity funds			46,835	53,240
			<hr/>	<hr/>

For the year ended 31 March 2016, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

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

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.

Approved by the trustees on 14 August 2017 and signed on their behalf by

Melian Mansfield

Melian Mansfield
Trustee

1 Accounting policies

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

b) Statutory information

London Play is a charitable company limited by guarantee and is incorporated in the United Kingdom. The registered office address is as per the Trustees' Annual Report.

c) Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider the charitable company has the ability to continue as a going concern despite low levels of free reserves as at 31 March 2017. They have discussed multiple ways of reducing costs, and also income generation. The trustees and staff are also looking at a longer term business plan to ensure sustainability. They are confident the charity will end in a break even position in the worst case in 2017/18.

Key judgements that the charitable company has made which have a significant effect on the accounts include reviewing forecasts and budgets for the coming year, and a business plan for longer term strategy.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Income

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

1 Accounting policies (continued)

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

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

i) Expenditure and irrecoverable VAT

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

- Costs of raising funds relate to the costs incurred by the charitable company in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs

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

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

- | | |
|-------------------------|-----|
| ● Charitable activities | 94% |
| ● Raising funds | 6% |

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

- | | |
|----------------------|-----------------------|
| ● Computer Equipment | 3 years straight line |
|----------------------|-----------------------|

m) Debtors

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

London Play

Notes to the financial statements

For the year ended 31 March 2017

1 Accounting policies (continued)

n) Cash at bank and in hand

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

o) Creditors and provisions

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

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.

p) Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. The pension cost charge represents contributions payable under the scheme by the charitable company to the fund. The charitable company has no liability under the scheme other than for the payment of those contributions.

2 Income from donations

	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Donations/Sponsorship	21,609	-	21,609	24,513
Tudor Trust Grant	-	30,000	30,000	30,000
Membership	-	-	-	470
Donated services	-	-	-	28,289
	<u>21,609</u>	<u>30,000</u>	<u>51,609</u>	<u>83,272</u>

Donated services are made up as follows:

			2017 Total	2016 Total
			£	£
Advertising space	Tatler magazine	-	-	12,000
Advertising space	Prima Baby	-	-	4,500
Advertising space	The Green Parent	-	-	3,200
Branding	Collider	-	-	4,000
Advertising space	Collider	-	-	1,300
Prizes for AP Awards	Eibe	-	-	1,290
Prizes for AP Awards	Play Timber	-	-	349
Prizes for AP Awards	www.woodengocart.co.uk	-	-	150
Prizes for AP Awards	APes	-	-	500
Prize for Go-Kart	Buckstead	-	-	500
Grand Prix		-	-	
Photographer for Go -	Katrina Campbell	-	-	500
Kart Grand Prix		-	-	
		<u>-</u>	<u>-</u>	<u>28,289</u>

London Play

Notes to the financial statements

For the year ended 31 March 2017

3 Income from charitable activities

	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Big Lottery Reaching Communities	-	127,237	127,237	114,808
Department of Health – Street Play	-	-	-	35,512
Play Streets Past & Present (Heritage Lottery)	-	-	-	5,859
Dora Explorer (Heritage Lottery)	-	(338)	(338)	53,800
City Bridge Play Works	-	47,700	47,700	37,400
Mercer's Company	-	17,332	17,332	-
Awards for All	9,895	-	9,895	-
Contracts	60,200	18,749	78,949	71,358
Other income from services and consultancy	5,887	-	5,887	1,788
	<u>75,982</u>	<u>210,680</u>	<u>286,662</u>	<u>320,525</u>

4 Income from investments

	Unrestricted	Restricted	2017 Total	2016 Total
	£	£	£	£
Bank interest	<u>47</u>	<u>-</u>	<u>47</u>	<u>50</u>

5 Analysis of expenditure

	Cost of raising funds £	Charitable activities £	Governance costs £	Support costs £	2017 Total £	2016 Total £
Staff costs (Note 7)	8,220	158,418	-	17,667	184,305	183,510
Project costs/expenses	-	106,113	-	-	106,113	117,951
Print and publicity	-	-	-	-	-	31,880
Recruitment	-	-	-	-	-	1,433
Staff development & other staff costs	-	-	-	3,297	3,297	2,172
Premises costs	-	-	-	20,393	20,393	12,902
Office costs	-	-	-	4,202	4,202	4,750
IT services	-	-	-	7,440	7,440	5,869
Legal, audit and accountancy	-	-	3,110	14,013	17,123	14,743
Trustees' training and expenses	-	-	-	1,274	1,274	715
Depreciation	-	-	-	576	576	576
	8,220	264,531	3,110	68,862	344,723	376,501
Support costs	4,132	64,730	-	(68,862)	-	-
Governance costs	187	2,923	(3,110)	-	-	-
Total expenditure 2017	12,539	332,184	-	-	344,723	376,501
Total expenditure 2016	13,618	362,883	-	-	376,501	

Of the total expenditure, £97,639 was unrestricted (2016: £167,036) and £247,084 was restricted (2016: £209,465).

6 Net incoming resources for the year

This is stated after charging:

	2017 £	2016 £
Depreciation	576	576
Trustees expenses	192	104
Independent Examiner's remuneration	3,110	2,500
	<u>3,110</u>	<u>2,500</u>

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2017 £	2016 £
Salaries and wages	168,081	166,832
Social security costs	13,052	13,567
Employer's contribution to defined contribution pension schemes	3,171	3,111
	<u>184,305</u>	<u>183,510</u>

No employee earned more than £60,000 during the year (2016: nil).

The total employee benefits including pension contributions of the key management personnel were £85,716 (2016: £129,475).

The charity trustees were not paid or received any other benefits from employment with the charity in the year (2016: £nil). No charity trustee received payment for professional or other services supplied to the charity (2016: £nil).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £192 (2016: £104) incurred by 1 (2016: 2) members relating to attendance at meetings of the trustees.

8 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was as follows:

	2017 No.	2016 No.
Raising funds	1.0	0.1
Charitable activities	5.0	4.8
Support	2.0	0.2
	<u>8.0</u>	<u>5.1</u>

9 Related party transactions

There are no related party transactions to disclose for 2017 (2016: none).

10 Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11 Tangible fixed assets

	Computer equipment and software £	Office and Project equipment £	Total £
Cost			
At the start of the year	11,717	428	12,145
Additions in year	-	-	-
At the end of the year	11,717	428	12,145
Depreciation			
At the start of the year	10,564	428	10,992
Charge for the year	576	-	576
At the end of the year	11,140	428	11,568
Net book value			
At the end of the year	577	-	577
At the start of the year	1,153	-	1,153

All of the above assets are used for charitable purposes.

12 Debtors

	2017 £	2016 £
Grants receivable	44,912	73,769
Other debtors	3,679	1,963
Prepayments	2,283	6,874
	<u>50,873</u>	<u>82,606</u>

13 Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	1,110	15,472
Taxation and social security	4,436	7,242
Other creditors	2,618	399
Accruals	5,573	2,723
Deferred income (note 14)	-	5,360
	<u>13,736</u>	<u>31,196</u>

14 Deferred income

Deferred income comprises income received in advance of the Girl-kart fundraising event in 2016/17.

	2017 £	2016 £
Balance at the beginning of the year	5,360	5,750
Amount released to income in the year	(5,360)	(5,750)
Amount deferred in the year	–	5,360
Balance at the end of the year	–	5,360

15a Analysis of net assets between funds (current year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	577	–	577
Net current assets	3,849	42,409	46,258
Net assets at 31 March 2017	4,426	42,409	46,835

15b Analysis of net assets between funds (prior year)

	General unrestricted £	Restricted £	Total funds £
Tangible fixed assets	1,153	–	1,153
Net current assets	3,274	48,813	52,087
Net assets at 31 March 2016	4,427	48,813	53,240

16a Movements in funds (current year)

	At 1 April 2016 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2017 £
Restricted funds:					
Reaching Communities	11,294	127,237	(109,916)	-	28,615
Dora Explorer (Heritage Lottery)	28,649	(338)	(28,311)	-	-
LB Hounslow	-	18,749	(18,942)	-	(193)
Mercers Company	-	17,332	(13,649)	-	3,683
City Bridge Play Works	8,870	47,700	(45,049)	-	11,521
Tudor Trust	-	30,000	(30,000)	-	-
Total restricted funds	48,813	240,680	(245,867)	-	43,626
Unrestricted funds:					
General funds	4,427	97,638	(98,856)	-	3,209
Total unrestricted funds	4,427	97,638	(98,856)	-	3,209
Total funds including pension fund	53,240	338,318	(344,723)	-	46,835

The narrative to explain the purpose of each fund is given at the foot of the note below.

16b Movements in funds (prior year)

	At 1 April 2015 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2016 £
Restricted funds:					
Reaching Communities	14,122	117,097	(119,925)	-	11,294
Play Streets Past & Present (Heritage Lottery)	-	5,859	(5,859)	-	-
Dora Explorer (Heritage Lottery)	-	53,800	(25,151)	-	28,649
City Bridge Play Works	-	37,400	(28,530)	-	8,870
Tudor Trust	-	30,000	(30,000)	-	-
Total restricted funds	14,122	244,156	(209,465)	-	48,813
Unrestricted funds:					
<u>Designated funds:</u>					
Redundancy fund	5,980	-	-	(5,980)	-
Total designated funds	5,980	-	-	(5,980)	-
General funds	5,792	159,691	(167,036)	5,980	4,427
Total unrestricted funds	11,772	159,691	(167,036)	-	4,427
Total funds	25,894	403,847	(376,501)	-	53,240

Purposes of restricted funds

Reaching Communities – this project funded by the Big Lottery funds a Street Play project to start a street play revolution in London boroughs.

Play Streets Past And Present – A project funded by Heritage Lottery working with the Museum of London and the Oral History Society on a fascinating investigation into play on the street in London's past – with the hope of inspiring its revival today.

DORA Explorer – Heritage Lottery funds an exploration of London childhoods during WWI under the restrictions imposed by the Defence of the Realm Act.

City Bridge Play Works – This exciting three year project funded by The City Bridge Trust will give adventure playgrounds the tools to evidence and evaluate the impact of what they do.

Tudor Trust – funding towards Development Director salary and office costs.

Purposes of designated funds

The redundancy fund was set up to hold funds in the case of the charity closing down and the staff being paid redundancies. The funds were transferred into the general fund until reserves are built up enough to set up a separate designated fund again.

17 Analysis of cash and cash equivalents

	At 1 April 2016 £	Cash flows £	At 31 March 2017 £
Cash in hand	676	8,445	9,121
Total cash and cash equivalents	676	8,445	9,121

18 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2017 £	2016 £
Less than one year	1,042	1,042
One to four years	–	–
Over five years	–	–
	1,042	1,042

19 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

20 Events after the end of the reporting period

After the balance sheet date, London Play negotiated a new lease on its existing premises. The new lease takes effect from 7 July 2017 and runs to 6 July 2022. The new lease commits the charity to rental costs of £12,500 over the first year of the lease, £15,000 over the second year of the lease, and £17,500 per annum thereafter.