

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Financial Statements**  
**Year Ended 31 March 2021**

**Company No: NI30225**  
**Charity No: NIC104724**

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
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Year Ended 31 March 2021

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**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Company Information**

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<b>Trustees</b>	Mrs P Lewsley-Mooney	(Chairperson)
	Dr P Donnelly	(Vice-Chairperson)
	Mr S Buchanan	(Treasurer)
	Mr F Loughlin	
	Mrs A Crawford	
	Mrs C Yeomans	
	Mr K Rodgers	(resigned 10th December 2020)
	Mrs J Henderson	(resigned 10th December 2020)
	Mrs B McIlwrath	(resigned 10th December 2020)

**Secretary** Mrs J O'Loughlin

**Address for correspondence** 7 Crescent Gardens  
Belfast  
BT7 1NS

**Registered Office** 7 Crescent Gardens  
Belfast  
BT7 1NS

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

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

**Registered Charity No.** 104724  
**HMRC Charity No.** XR86639  
**Registered Company No.** NI30225

**Key Management Personnel:**

Mrs J O'Loughlin	Chief Executive Officer
Mr J Gillen	Director of Corporate Service & Finance
Mr A Herron	Director of Service Delivery & Development

## PLAYBOARD NORTHERN IRELAND

### Chairperson's Report Year Ended 31 March 2021

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We would like to welcome you to our 2021 Annual Review. As with previous years, the report is structured in a manner that provides a small glimpse into the world of PlayBoard.

This year has been another extraordinary one in the life of PlayBoard. Covid-19 brought with it unprecedented challenges, and I am delighted to report that PlayBoard and our dedicated staff team rose to the occasion, successfully responding to the global pandemic. Over the period PlayBoard faced many challenges not least ensuring the health & safety of our Trustees, staff and the children & young people we deliver to, while ensuring that we meet our contractual obligations. These new challenges, alongside the more familiar uncertainties of funding have all introduced significant learning curves and required the development of new approaches to play delivery.

Over the year, PlayBoard has continued working to promote the holistic benefits of play for children & young people. As Kay Redfield Jamison once said "Children need the freedom and time to play, Play is not a luxury, Play is a necessity." For children the desire to play is natural and instinctive and PlayBoard advocates play as a means of allowing children to develop their imagination, dexterity, and physical, cognitive, and emotional strength – attributes which have become even more important give the impacts of Covid-19 and the challenges it has brought for children and young people, parents and carers as well as the wider society.

During the pandemic, PlayBoard transformed its delivery approaches to ensure that support continued to be delivered to those in most need. In addition to tailoring services for online delivery, much of our website & social media output to members, parents and carers, play practitioners, childminders and teaching staff was refocused to provide support and practical play ideas aimed at helping children and young people through the pandemic.

Our profile and membership on both a national and international sphere have continued to grow. PlayBoard currently has 1,168 members drawn from forty different countries across the world and we continue to welcome everyone who advocates for children & young people's play. We would encourage you to look at our website, follow us on Facebook or Twitter or sign up to our E-Play Newsletter in that way you can keep abreast of all that we do in Leading the Play Agenda in Northern Ireland.

We have continued where possible due to Covid restrictions to deliver play programmes within several Council areas, supporting the development and delivery of play strategies and supporting delivery of activities aimed at enhancing play opportunities. We continue to generate the data and evidence that decision-makers need in order to make informed decisions that will improve play outcomes for children and young people. During the year, PlayBoard were instrumental in providing guidance on Covid and its implications for children, young people and families to both Government Departments and Local Councils enabling both to adapt and deliver their services safely within the current restrictions.

We pride ourselves on our ability to form, strengthen and maintain good relationships with a wide range of stakeholders and sectors. Being inclusive, responsive and relevant has assisted us to ensure genuine stakeholder participation. We are committed to working collectively and building strong alliances to improve both societal outcomes and the delivery of services.

We look forward to working collectively with you as we strive to achieve our strategic goals as contained within our new strategic plan which went live on the 1st April 2021.

Of course, none of this would have been possible without the diligence and commitment of our team, both Board members and the staff team that has enabled us to navigate the challenges we have, and will continue to face. We would like to thank all of the Board Members, new and old and the staff who have contributed to making PlayBoard such a success during these most challenging of times.

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

Patricia Lewsley-Mooney CBE  
Chairperson

## **PLAYBOARD NORTHERN IRELAND**

### **Report of the Trustees Year Ended 31 March 2021**

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The Executive Committee are pleased to present their annual Directors' report together with the financial statements of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **STRUCTURE**

PlayBoard NI is incorporated under the Companies Act 2006, being a company limited by guarantee not having a share capital. The company is governed by its Articles of Association since its incorporation on 6 December 1985. PlayBoard is also a charity and has been formally admitted by the HM Revenue & Customs, as such, for income tax purposes and is registered with the Charity Commission for Northern Ireland and abides by the legal requirements to submit an annual monitoring return form providing information on the charity's activities, governance and finances.

##### **ARTICLES OF ASSOCIATION**

PlayBoard is governed by its Articles of Association. The Executive Committee confirm that they have complied with their duty within the Charities Act (Northern Ireland) 2008 and have amended the Articles of Association in line with the Charity Commission's general guidance on public benefit. The amended Articles were agreed at the Annual General Meeting held on the 8th October 2013.

##### **MANAGEMENT STRUCTURE**

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

##### **APPOINTMENT OF BOARD MEMBERS**

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

##### **COMMITTEE INDUCTION AND TRAINING**

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

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT - continued

#### GOVERNANCE

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

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

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

#### CONFLICTS OF INTEREST

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

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

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

#### PAY POLICY FOR SENIOR STAFF

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

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

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### RISK MANAGEMENT

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

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

While writing this report we have been living through a worldwide pandemic of the Covid 19 virus, this is a profoundly serious and worrying time for people throughout the world. The health and wellbeing of our staff, members and most importantly children & young people is paramount.

Playboard have taken appropriate and swift measures to protect staff and our members during the Covid 19 crisis and moved all its activities online via Zoom and other multimedia platforms.

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

The Board meet on a monthly basis to examine the following;

- Review the financial status of PlayBoard questioning management's rationale and underlying assumptions in their financial assessments, keeping up to date of the current financial position, taking any action if needed, being realistic with projections and focusing on essential spending only, reducing overheads where possible
- Furlough staff reliant on face to face income generation that don't have grant funding supporting their post
- Ensure PlayBoard have an effective risk management procedure in place taking accounts of Covid-19 related risks, for example cyber security and data protection, as well as a return to work risk assessment
- Ensure PlayBoard communicates with funders to confirm that funding will still be provided
- Ensure that PlayBoard continue to look for new funding opportunities, while confirming that current activities & commitments are met, reviewing if any projects can be delayed or cancelled.
- Consider cash reserves, which can be used to help cope with unexpected events if needed.

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

#### PUBLIC BENEFIT STATEMENT

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

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### PURPOSES AND ACTIVITIES

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

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

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

In line with our mission statement, the principal activity of PlayBoard during the year was: Leading the Play Agenda. This took many forms, including promoting the benefits of children's play to ensure the holistic development of the child; ensuring there was adequate investment in children and young people through training and quality play projects, advising and assisting in the administration of funding to play services and engaging in political lobbying in a local and international context. PlayBoard have delivered advice, support and training to the sector through one of its thematic support programmes, that is the School Age Childcare Bright Start programme. Further, a number of Workforce and Play Development programmes were delivered e.g. Positive Play Grounds, Taking Outdoor Seriously (TOPS) and the Play Advocacy programme. PlayBoard launched its new programme 'Youth at Play' which will provide an explicit connection between playwork and youthwork outcomes, establishing a clear alignment between both areas and embedding playwork approaches as a means of enhancing delivery of the youthwork curriculum. Playboard staff have developed a 2 module training programme for youth workers and have delivered the scheme to 30 youth clubs while providing a range of additional support, including Play Value and Play Practice Audits, establishment of a 'Youth@Play' volunteer training programme aimed at 13 to 18 year olds who attend those youth settings. Collectively our activity has helped to bring children and young people together, support the playwork workforce and build capacity and awareness of play across the sector.

PlayBoard launched its OUR Generation programme which strives to improve relations between communities and build peace using a play methodology. OUR Generation is a cross-border partnership project which will be delivered through seven regional organisations and is funded through the European Union's PEACE IV Programme, managed by the Special EU Programmes Body (SEUPB), to build positive relations and emotional resilience in communities impacted by the Troubles/Conflict across the island of Ireland. The overall project will reach 35,000 children, young people and the adults who support them during the life of the project. Programmes provided will include accessible, age appropriate prevention, early intervention and recovery activities delivered on a cross-border and cross-community basis to support the mental and emotional wellbeing of children and young people within local communities. Children and young people will engage in programme design and delivery, including provision of peer support, developing skills and confidence to improve well-being within their communities and act as agents of change, building peace for future generations. Using play, PlayBoard will build resilience in children and young people by recognising and celebrating difference, in turn supporting their positive mental health and well-being.

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



## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### **BENEFITS**

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

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

Benefits will be evidenced in the following ways:

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

The following mechanisms are used to measure impact:

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

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

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

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

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

#### PRIVATE BENEFITS

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

#### ACHIEVEMENTS AND PERFORMANCE

During the year 2020/21 the rapid spread of Covid-19 brought significant challenges for society including the implementation of severe lockdown measures by government as they sought to contain the spread of Coronavirus and reduce the risk of contraction.

In Northern Ireland such measures included school closures, home isolation/quarantine for those at most risk, community lockdown and social distancing. The impacts of such measures have been far-reaching, transforming the lives of individuals and bringing about significant changes in how we as a society operate and engage with each other.

Despite the many challenges, PlayBoard continued to deliver a broad range of key services moving swiftly to reframe strategic and operational delivery models to meet the changing needs of children and young people, parents and carers, professionals in the childcare and education sectors and the wider community. Face-to-face-meetings, training sessions, seminars, 'play dates' and support sessions moved to online delivery whilst social media provided a platform for disseminating Covid-19 related information and play ideas to parents and professionals. During easement in lockdowns PlayBoard returned to face-to-face play delivery with strict precautions in place to manage Covid risk.

The year 2020/21 is the last year in the implementation of PlayBoard's overarching strategic plan for the period 2018-21.

The core themes - to advocate for, deliver and develop play are supported by twelve strategic objectives:

- 1 Advocating for play
- 2 Building our evidence based on practice and experience
- 3 Strengthening our Voice
- 4 Developing and delivering a quality framework suitable for a number of sectoral contexts
- 5 Promoting and developing the Playwork workforce
- 6 Delivering Playwork
- 7 Working with Councils, Schools and Childcare settings to enhance understanding and knowledge of play and play work
- 8 Developing strategic alliances, collaborations and new partners to promote the health and inclusion benefits of play e.g. PHA, disability sector
- 9 Enhancing our cross border profile to share learning and develop new relationships and partnerships.
- 10 Advancing PlayBoard's economic growth
- 11 Developing PlayBoard's competence, capability and capacity
- 12 Enhancing Organisational leadership, culture and growth

The past year has been a significant one for PlayBoard, and this Trustees Report provides an overview of the broad range of activities delivered in support of the key aims which underpin the Strategic Plan, namely:

- Aim 1: Being the authoritative voice for play  
Aim 2: Promoting Quality in Play and Playwork Practice  
Aim 3: Increasing and improving Opportunities and conditions for Play  
Aim 4: PlayBoard's organisational growth and development

#### Research & Advocacy

Underpinned by the UN Convention on the Rights of the Child, PlayBoard's advocacy and research activity is focused and situational dependent. Whether aimed at influencing policy development and securing policy change; driving the implementation of good practice; or creating an enabling environment for play our advocacy and research activity builds upon our Playwork practice experience and our direct engagement with children and young people.

An ever-growing body of research affirms that play has many significant benefits for children, families and the wider community. These range from improving and maintaining good individual health and wellbeing, supporting the development of skills and abilities, developing social connections and enhancing general quality of life. PlayBoard undertakes research and evaluation to inform, shape and influence practice and policy for children and families in Northern Ireland. Our work focuses on growing evidence base for play and establishing best practice, we have been doing this by:

- Developing and promoting research to provide an evidence base to improve children and young people's lives through enhanced knowledge and understanding about play and its impacts at individual, familial and societal levels;
- Measuring and evaluating the impact of our programmes as a whole, and supporting our membership organisations to refine and develop interventions and evaluate their impact;
- Demonstrating the difference our services make to children and young people's lives;
- Supporting organisations to refine promising programmes and developing processes to help ensure that evidence based programmes are delivered as intended, with fidelity to what makes them effective.

Our work focuses on generating the data and evidence that decision-makers need in order to make informed decisions that will improve play outcomes for children and young people. Alongside this an ethos of reflective practice underpins and informs organisational culture which focuses on stakeholder engagement in the development and delivery of services.

Our advocacy agenda encompasses research, policy analysis, lobbying, communications and public campaigning. We work with policy makers, resource providers, strategic thinkers, local communities and importantly children and young people to learn from, and advocate for, improved conditions for play.

To sustain the impact of our programmes, and take that impact to scale, we work to persuade and challenge governments and other institutions with the power and resources to change their own policies and practice.

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### ACHIEVEMENTS AND PERFORMANCE - continued

This is a small flavour of the year's highlights:

- Within the year Playboard has increased its Membership by 36% from the previous year, rising from 817 to 1,121 Members by the end of March 2021
- Focused research undertaken into the impact of Covid-19 restrictions on the play experiences and lives of children and young people entitled. A total of 500 children and young people aged between 5 and 18 years of age participated, reporting their experience of Covid and the impact on play patterns, social relationships, mental health and wellbeing and education. Findings of the research launched locally and fed into the Department of Education's restart programme highlighting critical role of play in supporting children to move back into education.
- Undertook research on the impact of Covid on play within nursery and foundation stage settings with a view to influencing future decision making and identifying good practice (498 respondents).
- Participated in over 70 strategic meetings across a broad range of areas including standing Covid response group (with senior officials from HSCB and DE and colleagues from childcare sector), UK Play Policy and Play Safety Forums, Childcare Partnerships, Sports Matters Implementation Group and Covid response Council group meetings.
- Covid specific activities:
  - Guidance document 'Coronavirus - Play matters more than it ever did' produced in partnership with Dept. of Education and disseminated widely across school's network
  - Developed and published 'Play guidance and factsheets aimed at supporting professionals and parents during lockdown
  - 2 schools webinars delivered with 550 participants. Focus on providing support for teachers involved in supporting key health workers with a focus on providing playable environments and activities and supporting children during the pandemic
  - 11 online seminars delivered providing support and guidance to practitioners involved in childcare and education provision
  - Focused School Support Recovery information pack produced to highlight key role of play in supporting children as they return to school
  - 6 online play sessions delivered with childminders focused on encouraging play during lockdown
- Surveys completed by over 680 parents/carers/community members and 426 children and young people enabling them to guide the development of play opportunities (both fixed and non-fixed) in their local area
- PlayBoard has continued to develop its representation on relevant groupings, including academia, policy, research and practice forums
- PlayBoard has submitted consultation responses in response to draft policies aimed at enhancing understanding and recognition of play at strategic policy level including the NI Executive Programme for Government
- PlayBoard hosted 4 meetings of the NI branch of the International Play Association, bringing play advocates together from a range of sectors and backgrounds
- Delivered presentation on the role of play in communities at the Royal Town Planning Institute conference "Placemaking to deliver for communities" and lecture to postgraduate planning students at Queens University, Belfast
- Ongoing engagement with senior government officials across a range of departments aimed at enhancing the commitment to delivering quality play opportunities
- Increased social media presence across Facebook and Twitter
- 12 E-Play's issued in year and 9 E-Play updates

Research and Advocacy = Outcome

Play is secured as an outcome in its own right within both the Children's Services Co-operation Act (2015) and Children and Young People's ten year Strategy. An increased evidence base on play and establishing best practice.

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### ACHIEVEMENTS AND PERFORMANCE - continued

##### Playwork Practice

PlayBoard is committed to supporting and professionalising Playwork and to supporting staff to deliver effective play services regardless of the role they undertake (whether face-to-face play worker, development worker, play officer or those working in other sectors who facilitate children's play). As an organisation our commitment applies to all those involved in playwork wherever they live in Northern Ireland.

During the past year PlayBoard has worked hard to support the delivery and provision of CPD opportunities. In seeking to do this we have worked strategically with a range of partners including Government departments, Childcare Partnerships, local authorities, training providers, colleges and employers to promote greater access to training and qualifications, greater choice of courses and greater access to variety of approaches to learning.

Some examples of our work include:

- Established pilot 3 year 'Youth @ Play' project working with Education Authority to develop focused programme on playwork practice for roll-out across EA youth groups in Belfast and Armagh, Banbridge and Craigavon council areas
- Delivered over 70 Business Support sessions with local groups, providing guidance and support on key business/governance etc
- Delivered 13 School age Childcare cluster sessions with 35 participants exploring key issues impacting on quality of delivery within School Age Childcare services
- Delivered 23 one to one practice delivery sessions with School Age Childcare service providers enhancing play delivery
- Delivered 12 E-play newsletters to over 1,000 subscribers
- Supported 1 Primary School to successfully complete PlayBoards Taking Outdoor Play Seriously (TOPS) award
- Provided ongoing support to 2 further Primary schools as they work to achieve the TOPS award
- Supported 28 groups to complete PlayBoard's Quality Assurance Programme, enhancing the delivery of School Age Childcare services
- Delivered 6 Positive Playground Sessions within Primary Schools
- Delivered Play Ranger training to a group of 15 staff and community members from Apex Housing Association
- Delivery play training in the Republic of Ireland to a range of audiences including Dublin City Council School Age Childcare providers

Playwork Practice = Outcome

The profile and professionalism of Play work has been enhanced and training and practice has stimulated collaboration and cross sectoral mobility within the children's workforce.

##### Opportunities for Play

Play and the opportunity to play are essential for the growth and development of children and young people. By engaging in quality play opportunities children are able to develop a broad range of essential skills that support their social, physical and emotional well-being; gain access to opportunities for fun and enjoyment through play and are able to develop a greater sense of belonging to the community in which they live.

Over the past year PlayBoard has continued working to promote the holistic benefits of play. PlayBoard come firmly from the perspective that Play does not have to defend its central position within childhood; it has been extensively proven to be the driving factor in development and learning, both physical and intellectual. Play allows children to use their creativity while developing their imagination, dexterity and physical, cognitive and emotional strength.

During the year the Covid pandemic brought significant challenges for children and young people, parents and carers and wider society. During this period PlayBoard has transformed its delivery approaches to ensure that support continues to be delivered to those in most need through online mediums.

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### ACHIEVEMENTS AND PERFORMANCE - continued

##### Play Promotion

Throughout the year PlayBoard focused much of its social media output to supporting parents and carers at home, childminders and teaching staff by providing play ideas aimed at helping children and young people through the pandemic.

By providing play ideas online PlayBoard was not only able to support adults (parents, teachers etc.) to support their children, it was able to introduce children and young people to new types of play, expanding their knowledge and skills based at a time of great need.

##### Delivery within Council Areas

Whilst Covid impacted on face-to-face delivery, PlayBoard has over the past year continued to deliver a number of tenders in several Council areas, supporting the development and delivering of play strategies and supporting delivery of activities aimed at enhancing play opportunities. During the year PlayBoard also provided guidance on Covid and its implications for council level play delivery.

PlayBoard has over the past year been commissioned by several Councils to assist in the development of play strategies and to support delivery of activities aimed at enhancing play opportunities. With the year we worked with:

##### - Newry, Mourne and Down

- Undertook online surveys to guide future play development with 426 children and young people and 680 parents/carers/community members.
- Supported capital investment in play through the provision of guidance and advice to council on approaches to meeting play need

##### - Derry City and Strabane District Council

- Completed 8 District Electoral Area reviews and made recommendations on the enhancement of 82 play areas to better meet the play need
- Undertook population and household gap analysis to identify areas of underinvestment in fixed play provision
- Delivered 10 workshops with elected officials outlining the emerging play plan
- Developed draft play plan

##### - Antrim and Newtownabbey - Delivered 9 shared learning play sessions with 60 children participating during lockdown easement

##### - All Councils

- PlayBoard continued to provide secretariat support to council Play Development Officers groups which meets on a quarterly basis to share good practice and develop a cohesive support network across all council areas.
- Hosted 3 focused all council sessions on impact of Covid on play facilities at local level
- Developed guidance for NI Executive on the reopening of outdoor play spaces in partnership with council offices

##### Opportunities for Play = Outcome

Increased profile, access and quality of play at a local level.

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### Relationships

We are committed to working collectively to lead the play agenda in Northern Ireland. Improved societal outcomes, and improved delivery of services at a local level requires strong alliances – no one can achieve big ambitions all on their own. We pride ourselves on our ability to form, strengthen and maintain good relationships with a wide range of stakeholders and sectors. Being inclusive, responsive and relevant has assisted us to ensure genuine stakeholder participation.

The involvement of charities in public service delivery and the move away from grants to contracts, mean that we must increasingly compete with the private sector. Our relationship with government is also moving away from a 'partnership' model as it becomes increasingly more contractual.

#### Relationships = Outcome

Working collectively has resulted in shared learning, a greater appreciation and understanding of play and more effective and efficient play services.

#### PLANS FOR FUTURE PERIODS

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

Playboard will:

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

The three-year Strategic Plan for 2018-2021 has now concluded as at 31<sup>st</sup> March 2021 with the agreed Strategic Plan for 2021-2024 commencing. An annual operational plan was agreed for April 2021 - March 2022. The impact of Covid-19 will have a significant influence on how support and services will be delivered as part of this plan.

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

- Completion of the operational plan so that PlayBoard meets its strategic aims and objectives.
- Ongoing support to the Play Sector in recovering from the impact of Covid-19.
- Continuation of home working until restrictions are lifted and the challenges associated with this in the delivery of services.
- Completion of contractual service level agreements in the delivery of face to face services and the challenges provided by Covid-19.
- Continued focus on supporting the Play sector regarding the impact of the Children and Young People's Strategy.

PlayBoard received reduced transitional funding for one year as part of the new funding structure implemented by the Education Authority.

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

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### FINANCIAL REVIEW

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

The results for the year provided an overall surplus of £10,910.

PlayBoard will continue to enable the organisation to become more sustainable so that it can achieve its aims and objectives.

#### DESIGNATED FUNDS

The Executive Committee recognise that purchasing, renovating and furnishing the building at Crescent Gardens has a financial impact on the organisation. £1,180,595 of the unrestricted general fund has been designated for such activity.

The Executive Committee also agreed that an unrestricted designated business development fund be implemented and any unrestricted undesignated non capital free reserves above £461,067 be allocated to this fund to enable PlayBoard to meet its aims and objectives. £120,807 of the unrestricted business development fund has been designated for such activity. £24,404 of the depreciation charge this year has been set off against the designated funds brought forward. This leaves a designated fund balance to be carried forward of £1,180,575.

#### RESERVES POLICY

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

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

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

The Executive Committee have established a policy whereby the unrestricted funds not committed should equate to 6 months total resources expended. Any call upon the use of reserves will be at the approval of the Executive Committee which will examine the rationale for doing so and agree an amount where appropriate. The Executive Committee have agreed a level of reserves of £461,067 needed to cover 6 months.

At 31 March 2021, the level of "free reserves", excluding fixed assets and designated funds were £461,067.

## PLAYBOARD NORTHERN IRELAND

### Report of the Trustees Year Ended 31 March 2021

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#### RESPONSIBILITIES OF THE TRUSTEES

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

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

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

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

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

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

Statement as to disclosure to our auditors:

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

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

PKF-FPM Accountants Limited have expressed their willingness to continue in office as auditors. A resolution proposing that PKF-FPM Accountants Ltd. be reappointed as auditors will be put to the Annual General Meeting.

By order of the Board of Trustees

Ms Patricia Lewsley-Mooney CBE  
Trustee



**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND  
Year Ended 31 March 2021

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**Opinion**

We have audited the financial statements of Playboard Northern Ireland for the year ended 31 March 2021 which comprises the Statement of Financial Activities, the Balance Sheet, the cash flow statement and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102. The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at year ended 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

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

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees use of the going concern basis of accounting in the preparation of the accounts is not appropriate; or
- the Trustees have not disclosed in the accounts any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the accounts are authorised for issue.

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND  
Year Ended 31 March 2021

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**Other information**

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

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

**Opinions on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of Trustees**

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

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PLAYBOARD NORTHERN IRELAND  
Year Ended 31 March 2021

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

This description forms part of our auditor's report.

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

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

Date

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Statement of Financial Activities**  
**(incorporating an income and expenditure account)**  
**Year Ended 31 March 2021**

	Notes	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	2	13,720	-	13,720	-
Charitable Activities	3	102,783	742,068	844,851	726,664
Investments	4	237	-	237	862
<b>Total Income and endowments</b>		<b>116,740</b>	<b>742,068</b>	<b>858,808</b>	<b>727,526</b>
<b>Expenditure on:</b>					
Charitable Activities	6	(105,830)	(742,068)	(847,898)	(723,155)
<b>Total Expenditure</b>		<b>(105,830)</b>	<b>(742,068)</b>	<b>(847,898)</b>	<b>(723,155)</b>
<b>Net income / (expenditure) for the year before transfers</b>		<b>10,910</b>	-	<b>10,910</b>	4,371
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>10,910</b>	-	<b>10,910</b>	4,371
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,645,638	-	1,645,638	1,641,267
<b>Total Funds Carried Forward</b>	<b>15</b>	<b>1,656,548</b>	-	<b>1,656,548</b>	1,645,638

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

The notes on pages 22 to 28 form part of these financial statements.

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Balance Sheet**  
as at 31 March 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Tangible assets	11	962,620	988,910
<b>Current Assets</b>			
Debtors	12	215,624	83,794
Cash at bank and in hand		<u>613,960</u>	<u>596,270</u>
		829,584	680,064
<b>Creditors: amounts falling due within one year</b>	13	135,656	23,336
<b>NET CURRENT ASSETS</b>		693,928	656,728
<b>NET ASSETS</b>		<u><u>1,656,548</u></u>	<u><u>1,645,638</u></u>
Represented by:			
<b>Unrestricted Funds</b>	15	1,656,548	1,645,638
<b>Restricted Funds</b>	16	-	-
		<u><u>1,656,548</u></u>	<u><u>1,645,638</u></u>

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

\_\_\_\_\_  
Patricia Lewsley-Mooney CBE  
Trustee

Company Registration Number NI030225

The notes on pages 22 to 28 form part of these financial statements.

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Statement of Cashflow**  
as at 31 March 2021

	Note	2021 £	2020 £
<b><i>Cash (used) received in operating activities</i></b>	<b>21</b>	24,707	97,489
<b><i>Cash flows from investing activities</i></b>			
Payments to acquire fixed assets		<u>(7,017)</u>	<u>(19,026)</u>
<b><i>Net cash flow from investing activities</i></b>		(7,017)	(19,026)
Increase (decrease) in cash and cash equivalents in the year		<u>17,690</u>	<u>78,463</u>
Cash and cash equivalents at beginning of period		596,270	517,807
<b><i>Cash and cash equivalents at end of period</i></b>		<u>613,960</u>	<u>596,270</u>

The notes on pages 22 to 28 form part of these financial statements.

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2021

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## **1 ACCOUNTING POLICIES**

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

### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

### b) Preparation of the accounts on a going concern basis

The trustees are of the view that the measures taken during the year and subsequent to the year-end to reduce costs have secured the immediate future of the charity for the next 12. Due to the impact of COVID 19 the Trustees will review the financial position on a monthly basis, taking any action needed to ensure that PlayBoard remains fit for purpose and on this basis the assessment of the trustees is that the charity is a going concern.

### c) Fund Accounting

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

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

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

### d) Income Recognition Policies

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

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

### e) Donated services and facilities

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

### f) Interest Receivable

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

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2021

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**1 ACCOUNTING POLICIES (continued)**

**h) Expenditure and irrecoverable VAT**

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

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

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

**i) Allocation of support costs**

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

**j) Cash at bank and in hand**

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

**k) Tangible Fixed Assets**

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

<b>Asset Category:</b>	<b>Annual Rate</b>
Freehold Property	2%
Fixtures, fittings and equipment	25%

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

**l) Debtors**

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

**m) Creditors and Provisions**

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

**n) Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments. Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

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



**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2021

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**1 ACCOUNTING POLICIES (continued)**

n) Financial instruments (continued)

Basic financial assets

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

Basic financial liabilities

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

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

Derecognition of financial liabilities

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

o) Pensions

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

p) Taxation

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

q) Critical accounting estimates and judgements

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

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

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2021

**2 Income from donations and legacies**

	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020
Other Income	13,720	-	13,720	-
	<u>13,720</u>	<u>-</u>	<u>13,720</u>	<u>-</u>

**3 Income from Charitable Activities**

	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Education Authority	-	164,620	164,620	164,215
Education Authority - Youth @ Play	-	112,772	112,772	47,606
Positive Playgrounds	-	-	-	8,269
Sales	524	-	524	4,882
Conference	-	-	-	10,462
Play Delivery	102,259	-	102,259	124,964
Childcare Partnership	-	91,940	91,940	101,000
HSCB: Bright Start Grant	-	180,948	180,948	180,948
Peace IV - Our Generation	-	191,788	191,788	84,318
	<u>102,783</u>	<u>742,068</u>	<u>844,851</u>	<u>726,664</u>

**4 Investment Income**

	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Bank Interest Receivable	237	-	237	862
	<u>237</u>	<u>-</u>	<u>237</u>	<u>862</u>

**5 Results for the year**

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

	2021 £	2020 £
Staff Pension Contributions	48,052	23,875
Depreciation	33,307	31,553
Auditors Remuneration	5,040	5,040
	<u>86,399</u>	<u>60,468</u>

**6 Analysis of expenditure on charitable activities:**

	Unrestricted £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
Thematic Support	-	194,255	194,255	266,214
School Aged Children	-	226,187	226,187	167,407
Workforce and Play Development	91,762	-	91,762	116,030
Play Advocacy	-	-	-	75,542
Youth @ Play	-	116,142	116,142	42,088
Our Generation	-	179,162	179,162	-
Support Costs (see Note 7)	12,013	22,748	34,761	50,388
Governance Costs (see Note 7)	2,055	3,574	5,629	5,486
	<u>105,830</u>	<u>742,068</u>	<u>847,898</u>	<u>723,155</u>

**PLAYBOARD NORTHERN IRELAND**  
**Company Limited by Guarantee**  
**Notes to the Financial Statements**  
for the period ended 31 March 2021

**7 Analysis of governance and support costs:**

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

	General Support		Governance Function		Total Funds	Total Funds
	Unrestricted	Restricted	Unrestricted	Restricted	2021	2020
	£	£	£	£	£	£
Thematic Support	-	-	-	-	-	-
School Aged Childcare	-	11,132	-	1,869	13,001	14,264
Workforce and Play Development	12,013	-	2,055	-	14,068	29,038
Play Advocacy	-	-	-	-	-	8,800
Youth Play	-	4,291	-	73	4,364	3,772
Our Generation	-	7,325	-	1,632	8,957	-
	<u>12,013</u>	<u>22,748</u>	<u>2,055</u>	<u>3,574</u>	<u>40,390</u>	<u>55,874</u>

**8 Analysis of staff costs:**

	2021	2020
	£	£
Salaries and Wages	613,810	454,337
Employers National Insurance	61,752	48,907
Other Pension Costs	48,052	23,875
	<u>723,614</u>	<u>527,119</u>

One employee had emoluments (including employers contributions) between £70,000-£80,000. (2020: One)

The key management personnel of the charity comprise the Trustees, the Chair, the Chief Executive Officer, the director of Corporate Services & Finance and the Director of Service Delivery & Development. The total employee benefits of the key management personnel of the charity were £180,804 (2020: £178,338).

**9 Staff Numbers**

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
Number of Project Staff	17	11
Number of Administrative Staff	1	1
Number of senior management staff	3	3
Number of finance staff	1	1
	<u>22</u>	<u>16</u>

**TRUSTEES' EMOLUMENTS**

The charity Trustees were not paid or received any other benefits from employment with the charity in the year (2020: £nil) neither were they reimbursed expenses during the year (2020: £nil). No charity Trustee received payment for professional or other services supplied to the charity (2020: £nil).

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**10 Related Party Transactions**

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

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

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

**11 Tangible Fixed Assets**

	Freehold Property £	Fixtures & Fittings £	Total £
Cost:			
As at 1 April 2020	1,215,249	125,792	1,341,041
Additions	-	7,017	7,017
Disposals	-	(223)	(223)
As at 31 March 2021	<u>1,215,249</u>	<u>132,586</u>	<u>1,347,835</u>
Depreciation:			
As at 1 April 2020	243,111	109,020	352,131
Charge for the year	24,404	8,903	33,307
Depn on disposal	-	(223)	(223)
As at 31 March 2021	<u>267,515</u>	<u>117,700</u>	<u>385,215</u>
Net Book Value			
As at 31 March 2020	972,138	16,772	988,910
<b>As at 31 March 2021</b>	<u><b>947,734</b></u>	<u><b>14,886</b></u>	<u><b>962,620</b></u>

**12 Debtors**

	2021 £	2020 £
Trade Debtors	-	7,346
Grants Receivable	181,503	76,448
Prepayments and accrued income	34,121	-
	<u>215,624</u>	<u>83,794</u>

**13 Creditors; amounts falling due within one year**

	2021 £	2020 £
Trade Creditors	8,579	2,372
Accruals and Deferred Income	127,077	20,964
	<u>135,656</u>	<u>23,336</u>

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**14 Creditors: amounts falling due within one year**

<u>Movement in deferred income</u>	£
As at 1 April 2020	14,000
Resources deferred during the year	121,937
Amounts released from previous years	<u>(14,000)</u>
As at 31 March 2021	<u><u>121,937</u></u>

**15 Analysis of Movements in Unrestricted Funds**

	Opening Balance	Income	Expenditure	Transfers	As at 31 March 2021
		£	£		£
<b>Unrestricted funds</b>					
General funds - all funds	427,122	116,740	( 81,426)	13,517	475,953
Designated Funds	1,218,516	-	( 24,404)	( 13,517)	1,180,595
<b>Total</b>	<u>1,645,638</u>	<u>116,740</u>	<u>( 105,830)</u>	<u>-</u>	<u>1,656,548</u>

**16 Analysis of Movements in Restricted Funds**

	Opening Balance	Income	Expenditure	As at 31 March 2021
		£	£	£
Childcare Partnerships	-	91,940	( 91,940)	-
Education Authority	-	277,392	( 277,392)	-
HSCB Bright Start	-	180,948	( 180,948)	-
Peace IV - Our Generation	-	191,788	( 191,788)	-
<b>Total</b>	<u>-</u>	<u>742,068</u>	<u>( 742,068)</u>	<u>-</u>

**17 Analysis of net assets between funds**

	Tangible Fixed Assets	Net Current Assets	Total
		£	£
<b>Unrestricted Funds:</b>			
General Funds	14,886	461,067	475,953
Designated Funds	947,734	232,861	1,180,595
<b>Total Unrestricted Funds</b>	<u>962,620</u>	<u>693,928</u>	<u>1,656,548</u>
<b>Total Restricted Funds</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<u><u>962,620</u></u>	<u><u>693,928</u></u>	<u><u>1,656,548</u></u>

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

	2021	2020
	£	£
Net movement in funds	10,910	4,371
Depreciation charge	33,307	31,553
Decrease (increase) in debtors	(131,830)	57,673
Increase (decrease) in creditors	<u>112,320</u>	<u>3,892</u>
Net cash (used) received in operating activities	<u>24,707</u>	<u>97,489</u>