PARKPLAY LIMITED
(A COMPANY LIMITED BY GUARANTEE)

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

CHARITY NUMBER: 1197261

COMPANY NUMBER: 12409685

PARKPLAY LIMITED

Annual report and financial statements for the year ended 31 December 2025

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PARKPLAY LIMITED
TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2025.

Reference and administrative details

Charity number:	1197261
Company number:	12409685
Registered Office:	229 Shoreditch High Street London E1 6PJ
Independent Examiner:	Stuart Berriman BFP, FCA, CTA Chater Allan LLP 7 Quy Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU

Details of the structure, governance and management of the charity

ParkPlay is a charitable company limited by guarantee which was incorporated on 17th January 2020 and registered as a charity on 21st December 2021. The company's memorandum and articles of association, which established its powers and objectives, and under which it is governed, were adopted by the trustees on 8th June 2021.

ParkPlay's day to day operation and activities are managed by a small, dedicated team led by the CEO Rick Jenner. Their primary responsibility is to ensure that ParkPlays that take place across the country every week are safe, welcoming and inclusive.

Governance is provided by the board of independent trustees who are also directors of the company. Trustees are unpaid volunteers and are recruited in accordance with the principles of equal opportunities within a skills and experience framework which is designed to ensure the board will be effective in overseeing the charity. Michael Ledzion, Shelly Nash and Julian Hare joined the board in May 2025 following a full and transparent recruitment process, and were selected for their ability to further ParkPlay's mission at this stage of the development of the organisation.

Although trustees are expected to serve for several years, they are subject to re-election every year at the company's annual general meeting. The trustees have adopted the ICSA Code of Professional Ethics and Conduct and its four core principles of Integrity, High standard of service and excellence, Transparency and Professional behaviour. The code of conduct is reviewed on an annual basis.

ParkPlay also has a comprehensive set of financial policies and procedures and a remuneration committee, comprising the non-executive trustees, which reviews and approves management salaries on an annual basis. An audit committee, comprising Steve Denison, Jo Jennings-Summers and Jemima Bird, oversees the preparation of the accounts and liaises with the independent examiner, Chater Allan, who were appointed in June 2026.

Conflicts of interest are declared at the start of every trustee meeting. During the year Shelly Nash declared her connection with the London Marathon Foundation (LMF). She took no part either in formulating ParkPlay's proposal or LMF's decision to award ParkPlay a grant.

Becoming a trustee brings with it specific responsibilities of which new trustees need to be made aware. Trustees must have access to the information they need to be able to satisfy themselves that the funds and assets of the charity have been appropriately administered. Consequently as part of

their induction all trustees receive a copy of the charity's key documents including the governing documents, ParkPlay's code of conduct and the financial policies and procedures. In addition all new trustees meet with the Chair and CEO to gain an understanding of ParkPlay's activities, objectives, future plans, financial position and any resource constraints or issues it may be facing.

Trustees

The trustees, who are also directors of the company, and who served during the year and up to the date of this report, were:

Name	Role	Appointed/Resigned during the year
Steve Denison	Chair; member of the audit committee	n/a
Jo Jennings-Summers	Trustee; member of the audit committee	n/a
Jemima Bird	Trustee; member of the audit committee	n/a
Kaye Stephenson	Trustee	Resigned 5 February 2026
Michael Ledzion	Trustee	Appointed 2 May 2025
Shelly Nash	Trustee	Appointed 2 May 2025
Julian Hare	Trustee	Appointed 2 May 2025

Details of the objectives and activities of the charity

ParkPlay's mission is to build happier, healthier communities nationwide through the life-changing power of play. ParkPlay is working with communities and local partners to bring people together and tackle the challenges of poor physical and mental health. We do this by empowering communities to bring free, outdoor play to their parks every Saturday, welcoming people of all ages and backgrounds to connect and have fun.

ParkPlay is targeted at communities where there is a lack of suitable opportunities, situating ParkPlay closest to communities with significant health inequalities and for people who are amongst the least active. At the operational level, the small central team provides the training, support and resources to enable each local community to deliver its own ParkPlay event. In setting its objectives and planning its activities the trustees have had due regard to the Charity Commission's guidance on public benefit.

2025 was a year in which the charity significantly refined its delivery and funding model in response to the sustainability challenges of rapid, local-authority-led growth. Key developments during the year included:

- A new phased approach to launching ParkPlays, with clear conditions for a successful launch applied consistently – demand, team, institutional support, a sustainability plan, location and need.
- A revised funding model for local authorities, moving away from ongoing funding of local paid staff towards a launch contribution (typically £5,000, payable when a ParkPlay is ready to start), so that the charity is less exposed to the loss of any single funding relationship.
- Continued focus on priority regions for concentrated growth (Essex and the home counties, Lancashire, the North-East, and South & West London) while remaining open to demand elsewhere.
- Introduction of a PlayDirector role and a revamped, simpler training programme for volunteer PlayLeaders, informed by a survey of existing PlayLeaders.
- Continued diversification of income, including trust and foundation applications, corporate partnerships (Decathlon continuing as ParkPlay's charity of the year) and donations.
- Further development of the digital participant experience, including the ParkPlay Pass and scanner and the Milestones feature developed with Plinth, to recognise and encourage regular attendance.

- An updated policy on unaccompanied children, designed to be more flexible and pragmatic in individual cases, while maintaining ParkPlay's core safeguarding standards.

A summary of the main achievements of the charity

Despite a financially challenging year, 2025 saw several significant achievements:

- By the end of 2025 ParkPlay had reached 13,675 unique participants and 117,185 attendances since launch in 2021. This participation and research show the positive impact that ParkPlay is having on communities and individuals across England.
- New ParkPlays continued to launch throughout the year, including six in April and May (two in Kingston, and others in Basildon, Sunderland, Halifax and High Wycombe), four in July and August, and six more between October and December. As the trustees' sustainability review recognised, a broadly similar number closed or paused, including sites in Cumbria, Calderdale, County Durham and Sunderland. There were 37 live ParkPlays at year end.
- Around half of ParkPlays are now run entirely by volunteers, which is central to their long-term sustainability, and trustees agreed a plan to help the remaining host-organisation-led ParkPlays move towards more volunteer leadership.
- Participation data reported to trustees in December showed early signs that a more focused approach was working. Although total attendances were broadly similar to the prior year, average attendance per session was up and the proportion of sessions with fewer than ten people had fallen by around a third.
- The charity secured restricted funding of £235,394 during the year: £98,000 from the Sport England Pilot Fund (completing the £221,000 award made over two years), £87,780 from the London Marathon Foundation to sustain ParkPlay sessions through winter, launch new ParkPlays, and develop volunteer training, £24,936 for a ParkPlay coordinator for Lancashire, and £24,678 from the Decathlon Foundation to support new ParkPlays.
- The board of trustees was strengthened with the arrival of Michael Ledzion, Shelly Nash and Julian Hare, bringing additional skills and experience, including from the sport and charity sectors.
- The charity's fourth anniversary was celebrated with an event on 1st May 2025, and ParkPlay raised its national profile through advocacy work, including CEO Rick Jenner attending Play England's strategy launch and the Intergenerational England event, both held at the Houses of Parliament.
- Following a period of acute cash flow pressure in the autumn, the trustees and CEO secured the support needed to keep ParkPlay operating into 2026 and ended the year with unrestricted funds substantially improved on the start of the year and cash of £75,555.

A review of the charity's financial position at the end of the reporting period

ParkPlay remains a young charity. Total income for the year was £514,327 (2024 restated: £486,691), an increase of 5.7%, of which £235,394 was restricted. Total expenditure was £377,032 (2024 restated: £432,435), a reduction of 12.8%, mainly reflecting lower employed staff costs following changes to the central team during the year. The net surplus was £137,295, comprising a surplus of £72,170 on unrestricted funds and £65,125 on restricted funds.

The trustees wish to be clear that the surplus overstates the charity's underlying performance. It arises largely from the release to income of £138,321 received in advance at the end of 2024, with only £21,142 deferred into 2026. Cash increased by £18,650 over the year, and creditors at 31 December 2025 include £17,261 owed to HMRC for PAYE and National Insurance. The underlying position was therefore close to break even.

Total funds at 31 December 2025 were £62,779 (2024 restated: net liabilities of £74,516). This comprises restricted funds of £85,625, held for the specific purposes set out in note 9, and an unrestricted deficit of £22,846 (2024 restated: deficit of £95,016). The restricted funds are not available for general use, and the charity therefore holds no free reserves. The trustees' priority is to rebuild unrestricted reserves through unrestricted income, whilst ring-fencing restricted cash for its intended purposes.

The comparative figures have been restated (see note 12). A £20,000 loan repayment in 2024 had been deducted from income in error, and the Sport England Pilot Fund should have been shown as a restricted fund. As a result net liabilities at 31 December 2024 are restated from £94,468 to £74,516.

The charity's cash position was fragile throughout the year. Income from local authorities, historically the largest source of funding, was slower and less predictable than budgeted, reflecting wider pressures on local government finances, and payment of HMRC liabilities was deferred in the early part of the year. By October 2025 the trustees were projecting a funding gap and considered options for the future of the organisation. Following an intensive period of fundraising, including support from the London Marathon Foundation, the position materially improved.

The trustees have considered the charity's ability to continue as a going concern, considering cash flow forecasts for at least twelve months from the date of approval of these accounts, the funding secured and expected for 2026, and the actions available to them to manage costs. On this basis the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Plans for the future

Following the review of the ParkPlay model in the final quarter of 2025, the trustees' priority is to build a sustainable, replicable model that does not depend on any single funder and reduces the charity's dependency on variable local authority funding. Average attendance per session is the principal measure of success, and the trustees have begun work on a three-year strategy for 2027 to 2029 built around it.

The main plans are:

- **Quality ahead of quantity:** prioritising a smaller number of well-supported ParkPlays with genuine community demand and volunteer capacity over local-authority-directed expansion, on the basis that sustaining and growing existing sites is a better use of limited resources than continued rapid expansion into new areas. New ParkPlays will start only where there is real community interest and engaged volunteers, while continuing to prioritise communities facing the greatest health inequalities.
- **Raising participation:** putting dedicated local support behind existing sites, including local champions who visit communities to advise on recruiting volunteers and participants, with the aim of moving average attendance towards 30 people per session. Progress will be tracked through a small number of key performance indicators (attendance and volunteers) used to inform strategy rather than to penalise local teams.
- **Volunteer-led delivery:** working with the host organisations that run several ParkPlays to help them move towards more volunteer leadership and reduce their dependence on paid leaders. Also continuing to develop the training for volunteer PlayLeaders and increasing the number of other volunteer roles.
- **Diversifying income:** securing core funding for 2026; building dedicated trust and foundation fundraising capacity; developing corporate partnerships, including with Decathlon; and exploring more resilient revenue streams such as a subscription model and a commercial offer to corporate partners.
- **Reducing reliance on local authority funding:** seeking local authority support for sustained local roles rather than for individual new launches, so that ParkPlay is less exposed to variable public sector budgets and priorities that deviate from ParkPlay’s.

The trustees will continue to monitor cash flow closely and to review progress against these plans at each meeting.

The trustees would like to thank everyone involved in the continuing success and impact of ParkPlay, especially all volunteers, partners and funders, without whom there would be no ParkPlay.

Risk management

The board regularly assesses the major risks to which ParkPlay is exposed, including those relating to the operations and financing of the charity, and the actions taken and procedures in place to mitigate those risks. The principal risks identified during 2025 were dependence on local authority funding, the sustainability of individual ParkPlays that rely on a host organisation or paid leaders, cash flow, and

safeguarding. In response to the financial pressures during the year, the trustees introduced weekly financial updates in the autumn, reviewed contingency options for the charity's activities, and increased the emphasis on diversifying income. The board is satisfied that the necessary safeguards and procedures are in place so that ParkPlay can respond promptly to foreseeable risks that may arise.

Statement of Trustees' responsibilities

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

Company law requires the Trustees to prepare financial statements for each financial period. Under Company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the situation of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies regime.

The trustees' annual report was approved on 28 October 2026 and signed on behalf of the board of trustees by:



Steve Denison (Chair)

PARKPLAY LIMITED

INDEPENDENT EXAMINER'S REPORT
For the year ended 31 December 2025

I report on the accounts of ParkPlay Limited for the year ended 31 December 2025, which are set out on pages 7 to 16.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

INDEPENDENT EXAMINER'S STATEMENT

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

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

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

Stuart Berriman

Stuart Graham Berriman BFP, FCA, CTA
Chater Allan LLP
7 Quy Court
Colliers Lane
Stow-cum-Quy
Cambridgeshire
CB25 9AU

Date: 28 October 2026

PARKPLAY LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
For the year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	Total 2025 Funds	Total 2024 Funds
		£	£	£	£
Income from:					Restated
Donations and legacies	**2**	278,933	235,394	514,327	486,691
Total		278,933	235,394	514,327	486,691
Expenditure on:					
Charitable activity	**3**	206,763	170,269	377,032	432,435
Total		206,763	170,269	377,032	432,435
Net Income/(Expenditure)		72,170	65,125	137,295	54,256
Net Movement in Funds		72,170	65,125	137,295	54,256
Reconciliation of Funds:					
Total funds brought forward		(94,468)	-	(94,468)	(128,772)
Prior year adjustment	**12**	(548)	20,500	19,952	-
Total funds brought forward (restated)		(95,016)	20,500	(74,516)	(128,772)
Total funds carried forward		(22,846)	85,625	62,779	(74,516)

PARKPLAY LIMITED (Company Number: 12409685)

BALANCE SHEET
As at 31 December 2025

	Note	2025 £	2025 £	2024 £ Restated	2024 £ Restated
FIXED ASSETS					
Tangible fixed assets	**5**		-		-
CURRENT ASSETS					
Debtors	**7**	31,245		11,226	
Cash at bank and in hand		75,555		56,905	
		106,800		68,131	
CURRENT LIABILITIES					
Creditors	**8**	44,021		142,647	
Net current assets/ (liabilities)			62,779		(74,516)
Net assets/ (liabilities)			62,779		(74,516)
REPRESENTED BY:					
Unrestricted Funds	**10**		(22,846)		(95,016)
Restricted Funds	**9**		85,625		20,500
			62,779		(74,516)

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2025 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The Financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the board of directors on 28 OCTOBER 2026
and signed on its behalf by:

Steve Denison
Trustee/Chair

PARKPLAY LIMITED
STATEMENT OF CASH FLOWS
For the year ended 31 December 2025

	Note	2025 £	2024 £ Restated
Cash flows from operating activities	1	18,650	19,988
Net cash provided by operating activities		18,650	19,988
Change in cash and cash equivalents in the reporting period	2	18,650	19,988
Cash and cash equivalents at the beginning of the reporting period		56,905	36,917
Cash and cash equivalents at the end of the reporting period		75,555	56,905

Notes to Cash flow statement

1. Reconciliation of net income for the year to net cash flow from operating activities

	2025 £	2024 £ Restated
Net movement in funds	137,295	54,256
Adjustments for:		
Depreciation charges	-	236
(Increase)/Decrease in debtors	(20,019)	(11,226)
(Decrease)/Increase in creditors	(98,626)	(23,278)
Net cash inflow / (outflow) from operating activities	18,650	19,988

2. Analysis of cash and cash equivalents

	At 1 January 2025 £	Cash flow £	At 31 December 2025 £
Cash at bank and in hand	56,905	18,650	75,555
	56,905	18,650	75,555

1. ACCOUNTING POLICIES

Basis of accounting

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Funds

Unrestricted funds 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. 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 each restricted fund is set out in the notes to the financial statements.

Charitable activity

Building happier, healthier communities nationwide through the life-changing power of play.

Income

All income is included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to the particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Legacy income is recognised when receipt is probable and the entitlement is established.

Income from donated goods is measured at fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Governance costs

These include the costs attributable to the charity’s compliance with constitutional and statutory requirements, including independent examination, strategic management and trustees meetings and reimbursed expenses.

1. ACCOUNTING POLICIES (continued)

Tangible fixed assets

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

Equipment	25% straight line

ParkPlay Limited has adopted the policy to only capitalise items that cost over £1,500.

Taxation

The charity is an exempt charity and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly the charity is potentially exempt from tax on income and gains within Chapter 3 Part 11 CTA 2010 / s256 TCGA 1992 to the extent applied to charitable purposes.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

2. INCOME FROM DONATIONS AND GRANTS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £ Restated
Donations				
Grants	248,991	137,394	386,385	326,610
Sport England	-	98,000	98,000	123,000
Donations	29,942	-	29,942	37,081
	278,933	235,394	514,327	486,691

3. CHARITABLE ACTIVITY EXPENDITURE

	Direct costs £	Support costs £	Total 2025 £	Total 2024 £ Restated
Wages and salaries (note 4)	156,005	-	156,005	254,989
Local staff payment	60,484	-	60,484	114,368
Contractors	99,243	-	99,243	-
Equipment for ParkPlays	7,294	-	7,294	14,764
Consulting	15,609	-	15,609	13,200
Digital experience	10,732	-	10,732	10,519
Office costs	-	5,574	5,574	-
Insurance	-	995	995	5,512
Travel and subsistence	-	5,374	5,374	4,862
Telephone	-	145	145	364
Depreciation	-	-	-	236
Bank fees	-	451	451	365
Advertising and marketing	-	4,328	4,328	4,239
Research	-	-	-	180
Subscriptions	-	2,433	2,433	2,391
Professional fees	-	486	486	500
Staff training	-	2,335	2,335	2,878
Entertainment	-	3,832	3,832	2,018
Interest charges	-	212	212	-
Governance costs				
Independent Examination		1,500	1,500	1,050
	349,367	27,665	377,032	432,435

4. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	153,343	252,313
Pension costs	2,662	2,676
	156,005	254,989

The average number of persons employed during the year was:

	2025	2024
Management and admin	3	4
	3	4

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
£80,000 to £89,999	-	1
£90,000 to £99,999	1	-
	1	1

Key management personnel
The total employment benefits of key management personnel was £95,015

No remuneration was paid to trustees in the year.

No expenses were paid to trustees during the year for services provided to the charity

5. FIXED ASSETS

	Equipment	2025 Total
	£	£
Cost		
At 1 January 2025	950	950
Additions during the year		-
Disposals during the year	-	-
At 31 December 2025	950	950
Depreciation		
At 1 January 2025	950	950
Charge for year		-
Eliminated on disposal	-	-
At 31 December 2025	950	950
Net book value at 31 December 2025	-	-
Net book value at 31 December 2024	-	-

The fixed assets of the charity are all used for charitable purposes.

6. LIABILITY OF MEMBERS

The company is limited by guarantee. Under the terms of the Memorandum of Association all members (including those who have ceased to be a member in the previous year) are required to contribute a maximum of £1 each to the assets of the company on winding up.

7. DEBTORS: Due within one year

	2025 £	2024 £ Restated
Other debtors	31,245	10,707
VAT	-	519
	31,245	11,226

8. CREDITORS: Due within one year

	2025 £	2024 £ Restated
Trade creditors	3,387	1,899
Social security	17,261	-
VAT	24	-
Other creditors	407	567
Accruals	1,800	1,860
Deferred income	21,142	138,321
	44,021	142,647

Movement in deferred income:		
Balance at start of the reporting period	138,321	163,379
Income deferred to next reporting period	21,142	138,321
Income released from previous periods	(138,321)	(163,379)
Balance at the end of the reporting period	21,142	138,321

Deferred income comprises amounts received in advance relating to the charitable activities that will be delivered in the following year.

9. RESTRICTED FUNDS

	Fund b/fwd As Restated	Income	Expenditure	Fund c/fwd
	£	£	£	£
Sport England 2024 Pilot Fund	20,500	98,000	102,167	16,333
Decathlon Foundation	-	24,678	24,678	-
London Marathon Foundation	-	87,780	35,112	52,668
ParkPlay Coordinator for Lancashire	-	24,936	8,312	16,624
	20,500	235,394	170,269	85,625

Sport England 2024 Pilot Fund - funding towards staff capacity, product and digital development, training, local marketing and start-up support to scale ParkPlay in deprived communities.

Decathlon Foundation - funding to support the growth and opening of new ParkPlays, including equipment for new sites.

London Marathon Foundation - funding to sustain ParkPlay sessions through winter, launch new ParkPlays, begin a neurodivergence inclusion pilot and develop volunteer training.

ParkPlay Coordinator for Lancashire - funding to provide a ParkPlay coordinator for Lancashire.

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	2025 Total
	£	£	£
Fixed assets	-		-
Net current assets	(22,846)	85,625	62,779
Fund balance	(22,846)	85,625	62,779

11. RELATED PARTIES

There are no related party transactions during the year (2024 £ nil)

12. PRIOR YEAR ADJUSTMENT

The prior year adjustment relates to the following:
A loan repayment of £20,000 had been recognised as a reduction of donations.
The 2024 balance sheet has been restated to include the VAT debtor and pension creditor at 31 December 2024.
A restricted fund should have been created for the Sport England 2024 Pilot Fund.
Unrestricted reserves have decreased by £548 and Restricted reserves of £20,500 have been created as a result of these adjustments.

13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2024 Funds
	£	£	£
Income from:			
Donations and legacies	363,691	123,000	486,691
Total	363,691	123,000	486,691
Expenditure on:			
Charitable activity	329,935	102,500	432,435
Total	329,935	102,500	432,435
Net Income/(Expenditure)	33,756	20,500	54,256
Net Movement in Funds	33,756	20,500	54,256