

Toybox Lee Avenue
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2026



Toybox Lee Avenue

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2026

	Page
Trustees' annual report (incorporating the directors' report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	10

Toybox Lee Avenue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report)

Year ended 31 March 2026

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 March 2026.

Reference and administrative details

Registered charity name Toybox Lee Avenue

Charity registration number SC022669

Company registration number SC246567

Principal office and registered office 8 Kirklee Road
Glasgow
G12 0TP

The trustees

Kristeen Barnes
Valerie Dick
Dawn Durrant
Iona Fisher
Jackie Grant
Katharine Philbrick
Lisa Turner (Resigned 28/02/26)
Amanda Dowse

Independent examiner Arm in Arm Accounting Limited
Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Structure, governance and management

Governing Document

The Charitable Company is controlled by its governing documents, a Memorandum and Articles of Association dated 26 March 2003, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. It is registered as a charity with the Office of Scottish Charity Regulator.

Organisational Structure

The charity is run by a board of directors who are trustees of the charity and the day to day management is mostly delegated to the play co-ordinator.

Key Management Remuneration

In the opinion of the trustees there is one member of the key management, the play co-ordinator. The total employer cost relating to this post in 2026 was £34,704 (2025: £32,156).

Toybox Lee Avenue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2026



Objectives and activities

The charity's objectives continue to be to promote the benefit of children visiting family members in H.M.P Barlinnie, Glasgow or assist in the provision of play facilities for their recreation in the interest of social welfare, with the aims of improving their conditions of life and to relieve or reduce the stress and anxieties of the mothers/families visiting detainees within H.M.P Barlinnie and maintain or enhance family relationships with such detainees.

The main aim of the charity for the year was to maintain the service of providing high quality play and support provision for children visiting H.M.P Barlinnie. Anything the project can do to lessen the harsh effects of having a parent or relative in prison may contribute to these children's resilience in later life.

Volunteers

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract employment is created by these arrangements.

Achievements and performance

Charitable activities

The Playstation continues to provide play in the main visits room at HMP Barlinnie. The prisons crisis is well publicised, and brings consequences for staff, prisoners and indeed support services such as the Playstation. Despite the difficulties, there are many good initiatives in HMP Barlinnie which have been documented in the BBC series "Inside Barlinnie". For the families visiting and for Toybox, the year required us to adapt to the cutting of all evening visits across the prison estate. Up to November with 7 visits per day, 4,397 child visits were recorded when the Playstation was in operation, and from November to March, when there were 5 visits per weekday 1765 child visits were recorded. Over the year the Playstation offered high-quality child-led play, to a total of 6,162 child visits (including weekend visits) mostly to pre- or primary schoolers, accompanied by adult visitors.

Toybox Lee Avenue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2026

The changes to the visits timetable means that families in work find it hard to visit during the week now that the last visit runs from 17.15-18.00. For school children, the options are more limited. Many of our volunteers in work have had to stop volunteering with the Playstation and providing play at the 16.00-18.00 visits slot is proving difficult, putting our play coordinator under more strain, added to that noted in the two previous years "The pressure is manifest in the ever-changing prison staff in the visits hall, some of whom appear less aware of families' needs, and the arrangements agreed with the Playstation. Our coordinator has continued indefatigably to iron out difficulties as they arise; the constant changes have added to her workload and stress." We are very grateful to our play coordinator and her deputy who have kept the project going and indeed recruited some new volunteers despite prison and personal stresses. The volunteer training sessions have involved more consultation with volunteers to ensure they have more of a stake in the Playstation especially in these difficult times.

Play themes we offered in the Playstation, alongside the seasons of the year, were Halloween, Diwali, Christmas, Easter, Eid, Father's Day etc. Additionally, we again prepared a wall frieze highlighting all the different special days each month and offered a feelings tree for children to add to. For each theme playworkers put out associated arts and crafts for the children to choose if they want. We also support free play and are often able to meet the needs of children with special needs who prefer particular toys to help them settle.

Case studies

A family of 5, boys aged 2, 3 and 4 and girls aged 7 and 12 (with another baby expected): the 7 year old is being tested for ADHD and needs to be constantly stimulated and has a very limited attention span. The younger ones are settled and as long as they have pens, cars and the kitchen area to use, they always seem happy and chat away about their day. We support the mother by giving her time to chat to her husband and get a little time to herself while the children are in the play area. As she said "It's hectic sometimes doing it all myself while he is here." The mother thanks us after every visit.

A boy(aged 8), he is non verbal and attends a specialist school. He comes on a B hall visit and constantly walks around the tables in the play area holding his comfort toy. He will now sit for 5/10 minutes with either the duplo or magnetic construction bricks. He prefers to be left alone to just walk around and around our area and can be a little aggressive if anyone younger than him walks in his way and is also good at dodging people or objects in his path. His mother is constantly vigilant and always comes to chat and tell us about his day.

A family of 2 adult sisters and their mother visiting with their 2 toddler children: they are from Albania and sometimes struggle with English. They are mostly seated at the table nearest to the play area to help the children under 2, who constantly crawl into the play area and interact within the toddler area. Playstation workers have to ensure they are safe at all times as they climb a lot and have toys everywhere.

We work with the family to remind them of the rules and their parental responsibilities in the room and supply toys to use at their table.

Toybox Lee Avenue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2026

We continue to seek to work collaboratively with the SPS staff who themselves are coping with the stresses of the prisons crisis. Inevitably small organisations working in what are regarded as non-essential services can be, and feel neglected. We have occasionally had to assert our need for communication with the prison and have made good links with other organisations in HMP Barlinnie focused on family services. In March we were glad to be included in a chance to talk to prisoners in the throughcare hub about our offer to children visiting. It was salutary to realise how many prisoners do not receive any visits at all and apparently overall prison visits in Scotland have reduced by 44% since before covid.¹ Even with fewer children and sometimes only one or two at a visit the Playstation can make a difference to whether the visit is positive for the child or not.

The supportive committee's main focus has been to maintain morale and to continue with fundraising. We have been so grateful to the Robertson Trust for our major grant funding. Otherwise, we have sought to make up our total expenditure through smaller grants. The Dick Memorial Trust has supportively increased our donation from last year and we also received grants from The Foyle Foundation, the Hugh Fraser Foundation, the J T H Charitable Trust, and the Kelly Family Trust.

Also donations were received from Glasgow Quaker Meeting, Kelvin West Church and other generous donations from private individuals. The fundraising sub-committee members continue to do their best in a difficult funding climate.

The Playstation volunteers and committee bring varied experience and talents to support the playworkers, the organisation and each other to ensure our work can continue to support the dignity of children who have parents in prison. The Playstation thanks them all.

At a recent Children of Prisoners Europe conference Louise Riondel, Secretary to the Council for Penological Cooperation (PC-CP) of the Council of Europe, "began by highlighting the importance of Council of Europe Recommendation CM/Rec(2018)5 of the Committee of Ministers to member States concerning children with imprisoned parents, and the need to further promote its practical implementation and impact on the ground and to make it readily available to all, including to people in prison and their children. She cited overcrowding issues, prison design and carceral settings incompatible with fostering empathy and providing good conditions for a healthy child-parent relationship. Significantly, she underscored the need to foster compassion and to reduce stigma surrounding imprisonment, which runs deep in society and in the media, impacting prison staff, people in prison, their families, their friends, their children at school and in everyday life" The Council of Europe recommendations apply in Scotland.

Later in the same conference, it was reiterated that research showed *supportive relationships are the strongest protective factor*.² The Playstation seeks to support children's relationships with their imprisoned relatives.



Toybox Lee Avenue

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Directors' Report) *(continued)*

Year ended 31 March 2026

The words on the Playstation banner in the visits room echo the conference message and remind visitors, prisoners and staff: "We know from our years at Playstation: your child's visit is more than play. It's about creating precious memories from the little moments you share."

1 Playstation report 2024

2 <https://insidetime.org/newsround/slump-in-social-visits-to-prisons/>

3 <https://childrenofprisoners.eu/18th-children-of-prisoners-europe-international->

Financial review

The total income for the year was £36,146 with the main income coming from grants and donations, including £10,000 from The Robertson Trust. The expenditure was £39,711 covering the running costs of the charity and the activities to support the children when visiting Barlinnie. The charity closed the year with £7,096 in bank.

Reserves policy

At the end of the year the charity had £3,491 of total reserves.

The trustees' annual report and the strategic report were approved on 22nd of September 2026 and signed on behalf of the board of trustees by:



Katharine (Kate) Philbrick
Trustee

Toybox Lee Avenue

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Toybox Lee Avenue

Year ended 31 March 2026

I report to the trustees on my examination of the financial statements of Toybox Lee Avenue ('the charity') for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements 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 financial statements 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).

Toybox Lee Avenue

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Toybox Lee Avenue *(continued)*

Year ended 31 March 2026

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.

A handwritten signature in black ink, reading "Neil MacKinnon", with a horizontal line underneath.

Neil MacKinnon (CA) on behalf of Arm in Arm Accounting Limited
Independent Examiner

Herkimer House
Mill Road Industrial Estate
Linlithgow
EH49 7SF

Toybox Lee Avenue

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2026

		2026		2025
		Unrestricted	Total funds	Total funds
	Note	funds		
		£	£	£
Income and endowments				
Donations and legacies	4	36,146	36,146	29,393
Total income		<u>36,146</u>	<u>36,146</u>	<u>29,393</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	5	39,711	39,711	44,263
Total expenditure		<u>39,711</u>	<u>39,711</u>	<u>44,263</u>
Net expenditure and net movement in funds		<u>(3,565)</u>	<u>(3,565)</u>	<u>(14,870)</u>
Reconciliation of funds				
Total funds brought forward		7,056	7,056	21,926
Total funds carried forward		<u>3,491</u>	<u>3,491</u>	<u>7,056</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Toybox Lee Avenue

Company Limited by Guarantee

Statement of Financial Position

31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors	9	595	2,180
Cash at bank and in hand		7,096	5,476
		<u>7,691</u>	<u>7,656</u>
Creditors: amounts falling due within one year	10	4,200	600
Net current assets		<u>3,491</u>	<u>7,056</u>
Total assets less current liabilities		<u>3,491</u>	<u>7,056</u>
Net assets		<u>3,491</u>	<u>7,056</u>
Funds of the charity			
Unrestricted funds		3,491	7,056
Total charity funds	12	<u>3,491</u>	<u>7,056</u>

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 22nd of September 2026, and are signed on behalf of the board by:



Katharine (Kate) Philbrick
Trustee

Toybox Lee Avenue

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2026

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is 8 Kirklee Road, Glasgow, G12 0TP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In preparing the accounts, the trustees were not required to make any judgements that would have a material effect on the numbers reported.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Toybox Lee Avenue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 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 entitlement is established.
- income from donated goods is measured at the 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.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Toybox Lee Avenue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Donations			
The Paristamen Charity	—	—	—
Toys	—	—	—
The Robertson Trust	10,000	—	10,000
Glasgow Quaker Meeting	—	—	—
Dick Memorial Benevolent Society	3,000	—	3,000
JTH Charitable Trust	500	—	500
Hugh Fraser Foundation	4,000	—	4,000
The Kelly Family Trust	5,000	—	5,000
Donations	13,646	—	13,646
	<u>36,146</u>	<u>—</u>	<u>36,146</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
The Paristamen Charity	1,500	—	1,500
Toys	—	250	250
The Robertson Trust	10,000	—	10,000
Glasgow Quaker Meeting	527	—	527
Dick Memorial Benevolent Society	3,000	—	3,000
JTH Charitable Trust	—	—	—
Hugh Fraser Foundation	—	—	—
The Kelly Family Trust	—	—	—
Donations	11,401	—	11,401

Toybox Lee Avenue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Other donations and legacies			
Employment Allowance	2,715	—	2,715
	<u>29,143</u>	<u>250</u>	<u>29,393</u>

5. Costs of raising donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2026 £
Wages and Salaries	35,883	—	35,883
Employers Pension costs	719	—	719
Volunteer Expenses	154	—	154
Insurance	435	—	435
Subscriptions	—	—	—
Accounting IE Fee	600	—	600
Payroll Fees	683	—	683
Telephone	—	—	—
Toys and Equipment	77	—	77
General	511	—	511
Legal	—	—	—
IT	649	—	649
	<u>39,711</u>	<u>—</u>	<u>39,711</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Wages and Salaries	35,210	—	35,210
Employer's NIC	2,715	—	2,715
Employers Pension costs	676	—	676
Volunteer Expenses	728	—	728
Insurance	432	—	432
Subscriptions	40	—	40
Accounting IE Fee	600	—	600
Payroll Fees	675	—	675
Telephone	42	—	42
Toys and Equipment	2,281	250	2,531
General	423	—	423
Legal	34	—	34
IT	157	—	157
	<u>44,013</u>	<u>250</u>	<u>44,263</u>

Toybox Lee Avenue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

6. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for: Independent examination of the financial statements	600	600

7. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2026 £	2025 £
Wages and salaries	35,883	35,210
Social security costs	3,920	2,715
Employer contributions to pension plans	719	676
	<u>40,522</u>	<u>38,601</u>

The average head count of employees during the year was 4 (2025: 2). Of these two seasonal staff employed for a short period, who covered a few play sessions. The average number of full-time equivalent employees during the year is analysed as follows:

	2026 No.	2025 No.
Number of staff	<u>4</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

8. Trustee remuneration and expenses

- (a) No remuneration was paid to the trustees during the year or the previous year.
- (b) No expenses were paid to the trustees during the year or the previous year.
- (c) The charity's insurance policy includes trustee indemnity insurance cover for all of its trustees.

9. Debtors

	2026 £	2025 £
Prepayments and accrued income	<u>595</u>	<u>2,180</u>

10. Creditors: amounts falling due within one year

	2026 £	2025 £
Accruals and deferred income	<u>4,200</u>	<u>600</u>

Toybox Lee Avenue

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2026

11. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £719 (2025: £676).

12. Analysis of charitable funds

	As at 01/04/25	Incoming Resources	Outgoing Resources	Transfers	As at 31/03/26
Unrestricted funds					
General funds	7,056	36,146	-39,711	-	3,491
Restricted funds					
	-	-	-		-
	7,056	36,146	-39,711	-	3,491
Total Funds	7,056	36,146	-39,711	-	3,491