

STEWART ACCOUNTING SERVICES
Chartered Accountants



Our Ref: 544/MS

Play Alloa
19 Broad Street
Alloa
Clackmannanshire
FK10 1AN

21 November 2024

Dear Amanda,

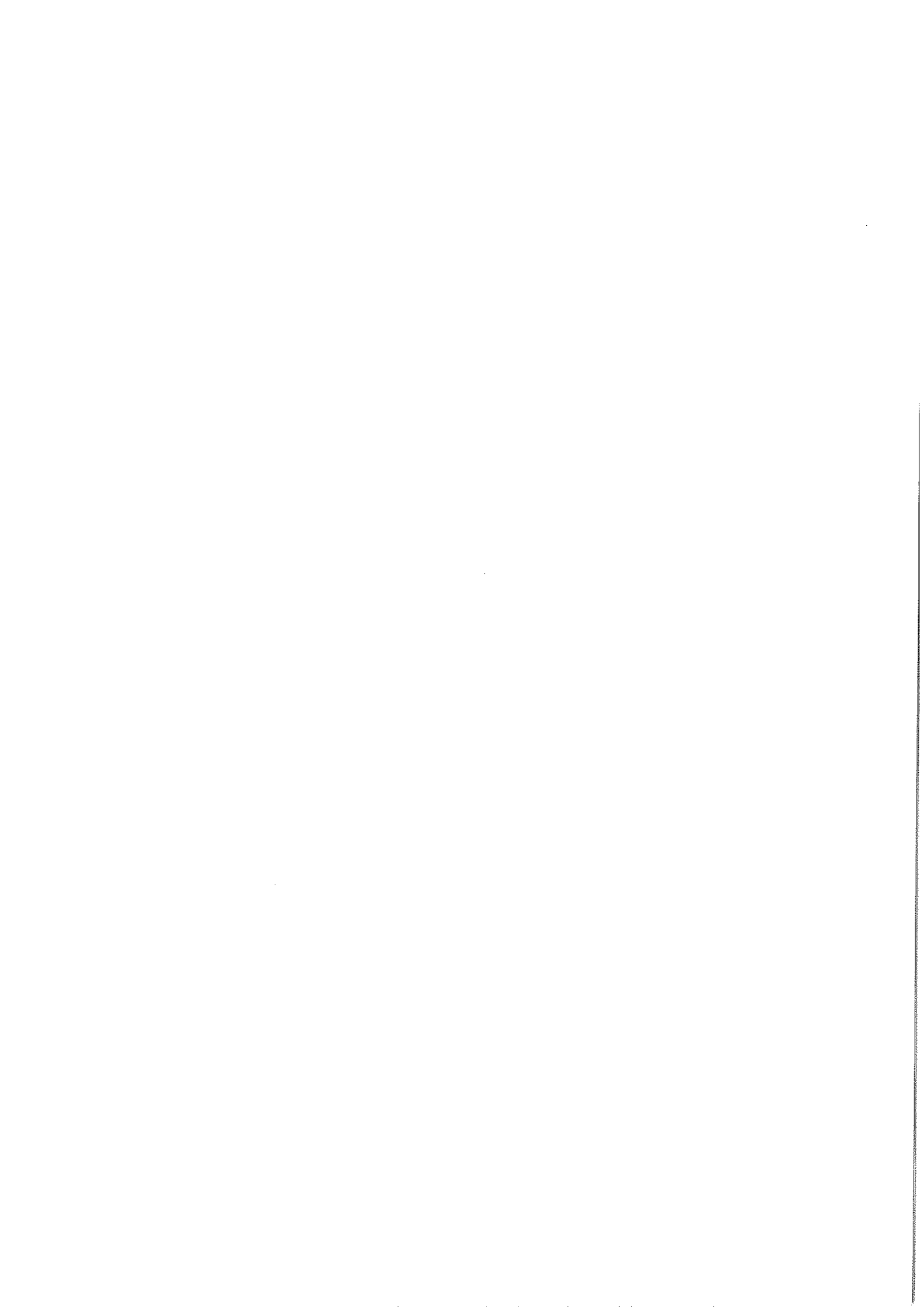
I enclose your copy of the year end accounts for you to keep for your records.

Yours sincerely

Mark Stewart

Mark Stewart CA
Enc,





COMPANY REGISTRATION NUMBER: SC379003
CHARITY REGISTRATION NUMBER: SC023344

Play Alloa
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2024

STEWART ACCOUNTING SERVICES LIMITED

Chartered accountants
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Play Alloa

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2024

| | Page |
|--|-------------|
| Trustees' annual report (incorporating the director's 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 |

Play Alloa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2024

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 May 2024.

Reference and administrative details

| | |
|--|--|
| Registered charity name | Play Alloa |
| Charity registration number | SC023344 |
| Company registration number | SC379003 |
| Principal office and registered office | 19 Broad Street Alloa Clackmannanshire Scotland FK10 1AN |

The trustees

| | |
|----------------------|---|
| | Mr R J H Davis Mr R Teed Mrs E McMurdo Mrs M L Malcolm Mr D P Hannigan Mrs S A Cross Mr A D Anderson Mrs S L Pryor Mrs C Taylor |
| Company secretary | Mrs M L Malcolm |
| Independent examiner | Mark Stewart CA |

Play Alloa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Structure, governance, and management

Play Alloa

Registered Office

19 Broad Street
Alloa
Clackmannanshire
Scotland
FK10 1AN

Charity Number: SC023344

Company Number: SC379003

Trustees

The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of signature of the financial statements were:

Mr R J H Davis
Mr R Teed
Mrs E McMurdo
Mr D P Hannigan
Mrs S A Cross
Mr A D Anderson
Mrs S L Pryor
Mrs C Taylor

Governing document

The charity is controlled by its governing document a deed of trust and constitutes a limited company, limited by guarantee as defined by the companies Act 2006.

The trustees are recruited on a voluntary basis and meet a minimum of 4 times a year to oversee the strategic management of Play Alloa. Operational decisions and management is the responsibility of the Chief Executive Officer.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Play Alloa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Objectives and activities

Play Alloa's objectives include:

- To advance education through the promotion of play and other social opportunities for children and adults with additional support needs within the Forth Valley
- To provide recreational facilities or organise recreational activities with such facilities/activities being available to children and adults with additional support needs within the Operating Area with the object of improving their conditions of life:
- To advance health and wellbeing through the promotion of play and other social opportunities for children and adults within the Operating Area:
- To advance citizenship through the promotion of appropriate and individualised play support aimed at children and adults with additional support needs within the Operating Area:
- To promote equality through the promotion of equal access to play and social opportunities for children and adults with additional support needs within the Operating Area and to encourage the inclusion of such children and adults within mainstream play and leisure activities:
- To work towards meeting the needs of children and adults with additional support needs within the Operating Area through the promotion of play and other social opportunities:
- To support those who are in need by reason of their having the care of children or young people with additional support needs within the Operating Area through the provision of respite care and other services:
- To promote and develop life skills of adults with additional support needs in the Operating Area:
- To establish, develop and/or support similar projects and programmes which further our charitable purposes.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Play Alloa continued to assess the delivery of services through a variety of evaluation procedures and internal targets set against the organisations Strategic Review (2022-2027), including an annual questionnaire to parents and carers, service users, partner organisations and staff/volunteers.

Play Alloa developed its existing level of services resulting in a range of weekly activities including:

- 5 x ASN After School Sessions
- 2 x Saturday Play Sessions
- 2 x daytime Adult Drop-in Sessions
- An evening Adult Social Group,
- A full day Youth Lifeskills Session
- 3 x Youth Clubs

Play Alloa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

Financial review

We started the year on a positive note with both Children in Need and National Lottery Community Fund Grants starting stabilising our Play Sessions and Youth Activities. The Peoples Health Trust also helped us to continue to support our Adult participants. The Family Wellbeing Partnership was able to access Scottish Government Funding which also allowed us to establish the areas first, and only, ASN After School Group. Approximately 12 children with additional support needs were transported in, per day, from two specialist schools as well as two mainstream schools. This funding was able to put Play Alloa on a much better standing financially.

It was also another good year for fundraising and donations which are extremely important to the overall funding at Play Alloa.

Plans for future periods:

- To expand our services for Children
- To continue to develop social support services
- To build more partnerships with linked organisations
- To continue to expand our services to support more families
- To undertake rigorous self-assessment and evaluation activities above and beyond that required by our funders
- To upgrade our service user information and administration systems

Plans for future periods *(continued)*

Statements of trustee's responsibilities

The trustees, who are also directors 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 charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the 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 in the applicable Charities SORP;
- make judgments 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 statement and

Play Alloa

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 May 2024

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

The trustees' report was approved by the Board of Trustees.

The trustees' annual report and the strategic report were approved on

and signed on behalf of the board of trustees by:

Mr R Teed

Trustee

Date:



8/11/2024

Play Alloa

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Play Alloa

Year ended 31 May 2024

I report to the trustees on my examination of the financial statements of Play Alloa ('the charity') for the year ended 31 May 2024.

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 Companies Act 2006 ('the 2006 Act').

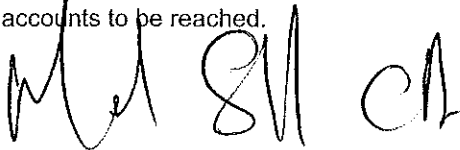
Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; 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).

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.



Mark Stewart CA
Independent Examiner

Stewart Accounting Services Limited
Office 90, Alloa Business Centre
Whins Road, Alloa
FK10 3SA

Play Alloa

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2024

| | | Unrestricted funds | 2024 Restricted funds | Total funds | 2023 Total funds |
|---|------|--------------------|--------------------------|-----------------|---------------------|
| | Note | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 44,889 | 203,052 | 247,941 | 229,886 |
| Other trading activities | 6 | 63,400 | – | 63,400 | 77,595 |
| Total income | | <u>108,289</u> | <u>203,052</u> | <u>311,341</u> | <u>307,481</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 7,8 | 160,820 | 204,120 | 364,940 | 295,010 |
| Total expenditure | | <u>160,820</u> | <u>204,120</u> | <u>364,940</u> | <u>295,010</u> |
| Net (expenditure)/income and net movement in funds | | <u>(52,531)</u> | <u>(1,068)</u> | <u>(53,599)</u> | <u>12,471</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 63,272 | 74,269 | 137,541 | 125,070 |
| Total funds carried forward | | <u>10,741</u> | <u>73,201</u> | <u>83,942</u> | <u>137,541</u> |

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

The notes on pages 10 to 17 form part of these financial statements.

Play Alloa

Company Limited by Guarantee

Statement of Financial Position

31 May 2024

| | Note | 2024 £ | 2023 £ |
|---|------|---------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 12 | 162 | 325 |
| Current assets | | | |
| Debtors | 13 | 25,920 | 80,709 |
| Cash at bank and in hand | | <u>59,495</u> | <u>57,370</u> |
| | | 85,415 | 138,079 |
| Creditors: amounts falling due within one year | 14 | <u>1,635</u> | <u>863</u> |
| Net current assets | | <u>83,780</u> | <u>137,216</u> |
| Total assets less current liabilities | | <u>83,942</u> | <u>137,541</u> |
| Net assets | | <u>83,942</u> | <u>137,541</u> |
| Funds of the charity | | | |
| Restricted funds | | 73,201 | 74,269 |
| Unrestricted funds | | <u>10,741</u> | <u>63,272</u> |
| Total charity funds | 16 | <u>83,942</u> | <u>137,541</u> |

For the year ending 31 May 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

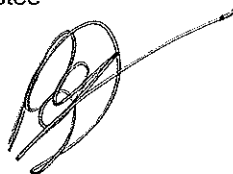
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation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

6th Nov 2024

Mr R J H Davis
Trustee



Mr R Teed
Trustee



The notes on pages 10 to 17 form part of these financial statements.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2024

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 England and Wales. The address of the registered office is 19 Broad Street, Alloa, Clackmannanshire, Scotland, FK10 1AN.

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

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

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.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | | |
|------------------------|---|-------------------|
| Leasehold improvements | - | 20% straight line |
| Plant and equipment | - | 20% straight line |
| Fixtures and fittings | - | 20% straight line |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

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. Limited by guarantee

The company is limited by guarantee and does not contain any share capital.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations and gifts | <u>44,889</u> | <u>203,052</u> | <u>247,941</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations and gifts | <u>31,067</u> | <u>198,819</u> | <u>229,885</u> |

6. Other trading activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|----------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Social support | <u>63,400</u> | <u>63,400</u> | <u>77,595</u> | <u>77,595</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Provision for Play facilities | <u>160,820</u> | <u>204,120</u> | <u>364,940</u> |
| | <u>160,820</u> | <u>204,120</u> | <u>364,940</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------------------|----------------------------|--------------------------|--------------------------|
| Provision for Play facilities | <u>99,299</u> | <u>195,711</u> | <u>295,010</u> |
| | <u>99,299</u> | <u>195,711</u> | <u>295,010</u> |

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Total funds 2024 £ | Total fund 2023 £ |
|-------------------------------|---|--------------------------|-------------------------|
| Provision for Play facilities | <u>364,940</u> | <u>364,940</u> | <u>295,010</u> |
| | <u>364,940</u> | <u>364,940</u> | <u>295,010</u> |

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

9. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

| | 2024 | 2023 |
|---------------------------------------|------|-------|
| | £ | £ |
| Depreciation of tangible fixed assets | 163 | 404 |
| Operating lease rentals | 896 | 2,576 |

10. Staff costs

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

| | 2024 | 2023 |
|---|----------------|----------------|
| | £ | £ |
| Wages and salaries | 285,926 | 232,287 |
| Social security costs | 10,567 | 7,591 |
| Employer contributions to pension plans | 2,172 | 2,744 |
| | <u>298,665</u> | <u>242,622</u> |

The average head count of employees during the year was 25 (2023: 26). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2024 | 2023 |
|--------------------------|-----------|-----------|
| | No. | No. |
| Number of staff - type 1 | <u>25</u> | <u>26</u> |

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12. Tangible fixed assets

| | Long leasehold property £ | Plant and machinery £ | Fixtures and fittings £ | Total £ |
|--------------------------------|------------------------------------|-----------------------------|-------------------------------|---------------|
| Cost | | | | |
| At 1 June 2023 and 31 May 2024 | <u>23,320</u> | <u>170</u> | <u>5,475</u> | <u>28,965</u> |
| Depreciation | | | | |
| At 1 June 2023 | 23,320 | 170 | 5,150 | 28,640 |
| Charge for the year | — | — | 163 | 163 |
| At 31 May 2024 | <u>23,320</u> | <u>170</u> | <u>5,313</u> | <u>28,803</u> |
| Carrying amount | | | | |
| At 31 May 2024 | <u>—</u> | <u>—</u> | <u>162</u> | <u>162</u> |
| At 31 May 2023 | <u>—</u> | <u>—</u> | <u>325</u> | <u>325</u> |

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

13. Debtors

| | 2024 | 2023 |
|--------------------------------|---------------|---------------|
| | £ | £ |
| Trade debtors | 25,534 | 16,311 |
| Prepayments and accrued income | 386 | 63,975 |
| Other debtors | – | 423 |
| | <u>25,920</u> | <u>80,709</u> |

14. Creditors: amounts falling due within one year

| | 2024 | 2023 |
|---------------------------------|--------------|------------|
| | £ | £ |
| Accruals and deferred income | – | 97 |
| Social security and other taxes | 1,635 | 766 |
| | <u>1,635</u> | <u>863</u> |

15. Pensions and other post retirement benefits

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £2,172 (2023 - £2,744)

16. Analysis of charitable funds

Unrestricted funds

| | At 1 June 2023 | Income | Expenditure | At 31 May 2024 |
|---------------|-------------------|----------------|------------------|-------------------|
| | £ | £ | £ | £ |
| General funds | <u>63,272</u> | <u>108,289</u> | <u>(160,820)</u> | <u>10,741</u> |

| | At 1 June 2022 | Income | Expenditure | At 31 May 2023 |
|---------------|-------------------|----------------|-----------------|-------------------|
| | £ | £ | £ | £ |
| General funds | <u>53,909</u> | <u>108,662</u> | <u>(99,299)</u> | <u>63,272</u> |

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

16. Analysis of charitable funds *(continued)*

Restricted funds

| | At 1 June 2023 | Income £ | Expenditure £ | At 31 May 2024 £ |
|-------------------|-------------------|-------------|------------------|------------------------|
| Restricted Fund 1 | 74,269 | 203,052 | (204,120) | 73,201 |

| | At 1 June 2022 | Income £ | Expenditure £ | At 31 May 2023 £ |
|-------------------|-------------------|-------------|------------------|------------------------|
| Restricted Fund 1 | 71,161 | 198,819 | (195,711) | 74,269 |

Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| Description | Balance as at 1 June 2023 | Movement in Fund | | Balance as at 31 May 2024 |
|--------------------------------------|------------------------------------|-----------------------|-----------------------|---------------------------------|
| | | Incoming Resources | Resources Expended | |
| National Lottery Community Fund | 23,757 | | (23,757) | - |
| Children in Need | 12,970 | 38,098 | (33,483) | 17,585 |
| Coop | 127 | | | 127 |
| Hugh Fraser Foundation | 3,000 | | | 3,000 |
| RS McDonald | (227) | | 227 | - |
| ASDA | - | 4 | | 4 |
| Award for All | 48 | | | 48 |
| STV Children Appeal | 6,877 | | | 6,877 |
| Youth link Scotland | 47 | | | 47 |
| Agnus Hunter (Social support salary) | 1,359 | | | 1,359 |
| Clackmannanshire | 24,429 | | | 24,429 |
| Clacks Discretionary Fund | 1,137 | | | 1,137 |
| Ukraine fund | 726 | 2,063 | (1,320) | 1,469 |
| NHS Charities | 1 | | | 1 |
| Peoples Health Trust | 11 | 8,960 | (6,406) | 2,565 |
| Session fees summer | (18) | | 18 | - |
| Children Services (CDC) | 25 | 145,000 | (130,472) | 14,553 |
| Mental Health Wellbeing Fund | | 5,000 | (5,000) | - |
| May Mackintosh Charitable Trust | | 2,000 | (2,000) | - |
| Unallocated | | 1,927 | (1,927) | - |
| | 74,269 | 203,052 | (204,120) | 73,201 |

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2024

Large Grants

Children in Need

This supported the Play Alloa Saturday Play Sessions.

National Lottery Community Fund

This supports staffing for Play Alloa Youth Services.

Peoples Health Trust

This supported our Adult Social Groups

Child Wellbeing Partnership

This supported our ASN After School Provision

17. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 162 | – | 162 |
| Current assets | 10,579 | 73,201 | 83,780 |
| Net assets | <u>10,741</u> | <u>73,201</u> | <u>83,942</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 325 | – | 325 |
| Current assets | 62,947 | 74,269 | 137,216 |
| Net assets | <u>63,272</u> | <u>74,269</u> | <u>137,541</u> |

18. Related parties

There were no disclosable related party transactions during the year (2023 - none)

11/11/11