

COMPANY REGISTRATION NUMBER: SC379003
CHARITY REGISTRATION NUMBER: SC023344

Play Alloa
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2021

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 2021

	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)	7
Statement of financial position	8
Notes to the financial statements	9

Play Alloa

Company Limited by Guarantee

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

Year ended 31 May 2021

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 2021.

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
Mr J Taylor
Mr N McDonald
Mr A D Anderson (Appointed 20 May 2021)

Secretary Mrs M 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 2021

Structure, governance and management

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 J Taylor
Mr N McDonald
Mr A D Anderson

(Appointed 20 May 2021)

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 are 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 2021

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 organisation's Strategic Review. Play Alloa continued its existing services, including play, youth and adults sessions when possible and Covid restrictions were removed. Adult zoom sessions were held twice weekly from March 2020 onwards until in person sessions were authorised later in 2021

Play Alloa

Company Limited by Guarantee

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

Year ended 31 May 2021

Financial review

Play Alloa's unrestricted income and reserves have been severely affected by the Covid lockdowns and although we have been able to reopen play and youth sessions in between the lockdowns, they have been running at reduced capacity because of Covid restrictions. Social Support restarted, providing a much need boost to our reserves, however our Creche services were closed for the duration of the financial year. Fundraising activities were severely curtailed and with the exception of the Christmas Raffle and the Kiltwalk in April, no other fundraising activities were possible. Play Alloa's restricted income on the other hand was boosted by the Scottish Governments Wellbeing Fund, and continued support from the National Community Lottery, Children in Need, Youthlink Cashback and the STV Children's Appeal. This has allowed us to provide regular play and youth sessions when permissible during school term time and the holidays. Clackmannanshire Council has also provided funding to support our summer play and youth sessions as well as buy much needed equipment and resources for our garden. It has been very difficult to obtain any funding for adult groups but we will persist as we know this is a vital service for our adults.

Play Alloa faces a very challenging year to boost its unrestricted income, but will focus on developing a strategy to address these issues to improve our long-term financial sustainability and self-sufficiency.

Plans for future periods:

- To recover from the pandemic and return to full capacity service delivery
- Develop a financial strategy to improve financial self sufficiency
- Expand our social support services to meet the needs of more service users
- Expand our play session services, especially in the Hillfoots to support more families
- To main high standard of self-assessment and evaluation activities above and beyond that required by our funders

Play Alloa

Company Limited by Guarantee

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

Year ended 31 May 2021

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:

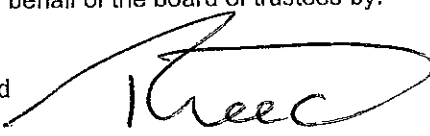
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement and

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 financial position of the charity 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 27th September 2021 and signed on behalf of the board of trustees by:

Mr R Teed
Trustee
Date:



3/11/2021

Play Alloa

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Play Alloa

Year ended 31 May 2021

I report to the trustees on my examination of the financial statements of Play Alloa ('the charity') for the year ended 31 May 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which give me reasonable cause to believe that, in any material respect, the requirements

- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

(2) to which, in my opinion, attention should be drawn 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 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	5	82,152	99,155	181,307	227,544
Charitable activities	6	–	–	–	2,176
Other trading activities	7	38,314	–	38,314	103,274
Total income		<u>120,466</u>	<u>99,155</u>	<u>219,621</u>	<u>332,994</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	–	–	–	823
Expenditure on charitable activities	9,10	90,539	139,950	230,489	295,146
Total expenditure		<u>90,539</u>	<u>139,950</u>	<u>230,489</u>	<u>295,969</u>
Net income/(loss)		<u>29,927</u>	<u>(40,795)</u>	<u>(10,868)</u>	<u>37,025</u>
Reconciliation of funds					
Total funds brought forward		63,440	80,046	143,486	106,461
Total funds carried forward		<u>93,367</u>	<u>39,251</u>	<u>132,618</u>	<u>143,486</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 9 to 18 form part of these financial statements.

Play Alloa

Company Limited by Guarantee

Statement of Financial Position

31 May 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	13	1,133	724
Current assets			
Debtors	14	1,411	18,632
Cash at bank and in hand		<u>132,085</u>	<u>126,168</u>
		133,496	144,800
Creditors: amounts falling due within one year	15	<u>2,011</u>	<u>2,038</u>
Net current assets		<u>131,485</u>	<u>142,762</u>
Total assets less current liabilities		<u>132,618</u>	<u>143,486</u>
Net assets		<u>132,618</u>	<u>143,486</u>
Funds of the charity			
Restricted funds		39,251	80,046
Unrestricted funds		<u>93,367</u>	<u>63,440</u>
Total charity funds	17	<u>132,618</u>	<u>143,486</u>

For the year ending 31 May 2021 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.

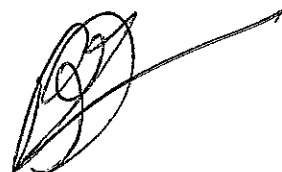
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27th September 2021, and are signed on behalf of the board by:

Mr R Teed
Trustee



Mr R J H Davis
Trustee



The notes on pages 9 to 18 form part of these financial statements.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 May 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in United Kingdom and a registered charity in England and Wales. The address of the registered office is 19 Borad 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.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

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 2021

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 2021

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 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and gifts	<u>82,152</u>	<u>99,155</u>	<u>181,307</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and gifts	<u>108,804</u>	<u>118,740</u>	<u>227,544</u>

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable income within charitable activity and performance grant	<u>-</u>	<u>-</u>	<u>-</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Charitable income within charitable activity and performance grant	<u>2,176</u>	<u>-</u>	<u>2,176</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Social support	<u>38,314</u>	<u>38,314</u>	<u>103,274</u>	<u>103,274</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Seeking donations, grants and legacies	<u>-</u>	<u>-</u>	<u>823</u>	<u>823</u>

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of play facilities	90,539	139,950	230,489
	<u>90,539</u>	<u>139,950</u>	<u>230,489</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Provision of play facilities	178,304	116,842	295,146
	<u>178,304</u>	<u>116,842</u>	<u>295,146</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2021 £	Total fund 2020 £
Provision of play facilities	230,489	230,489	295,146
	<u>230,489</u>	<u>230,489</u>	<u>295,146</u>

11. Staff costs

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

	2021 £	2020 £
Wages and salaries	151,205	237,865
Social security costs	5,463	11,676
Employer contributions to pension plans	2,383	2,718
	<u>159,051</u>	<u>252,259</u>

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

11. Staff costs *(continued)*

The average head count of employees during the year was 23 (2020: 32). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Number of staff	<u>23</u>	<u>32</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

12. 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.

13. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	Total £
Cost				
At 1 June 2020	23,320	170	4,662	28,152
Additions	—	—	813	813
At 31 May 2021	<u>23,320</u>	<u>170</u>	<u>5,475</u>	<u>28,965</u>
Depreciation				
At 1 June 2020	23,320	68	4,040	27,428
Charge for the year	—	34	370	404
At 31 May 2021	<u>23,320</u>	<u>102</u>	<u>4,410</u>	<u>27,832</u>
Carrying amount				
At 31 May 2021	<u>—</u>	<u>68</u>	<u>1,065</u>	<u>1,133</u>
At 31 May 2020	<u>—</u>	<u>102</u>	<u>622</u>	<u>724</u>

14. Debtors

	2021 £	2020 £
Trade debtors	555	8,799
Prepayments and accrued income	856	609
Other debtors	—	9,224
	<u>1,411</u>	<u>18,632</u>

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

15. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	1,200	–
Social security and other taxes	811	2,038
	<u>2,011</u>	<u>2,038</u>

16. 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 £2,383 (2020 - £2,718)

17. Analysis of charitable funds

Unrestricted funds					
	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
General funds	<u>63,440</u>	<u>120,466</u>	<u>(90,539)</u>	<u>-</u>	<u>93,367</u>
	At 1 June 2019	Income	Expenditure	Transfers	At 31 May 2020
	£	£	£	£	£
General funds	<u>103,819</u>	<u>159,154</u>	<u>(179,127)</u>	<u>(20,406)</u>	<u>63,440</u>
	<u>103,819</u>	<u>159,154</u>	<u>(179,127)</u>	<u>(20,406)</u>	<u>63,440</u>
Restricted funds					
	At 1 June 2020	Income	Expenditure	Transfers	At 31 May 2021
	£	£	£	£	£
Restricted Fund	<u>80,046</u>	<u>99,155</u>	<u>(139,950)</u>	<u>-</u>	<u>39,251</u>
	At 1 June 2019	Income	Expenditure	Transfers	At 31 May 2020
	£	£	£	£	£
Restricted Fund	<u>2,642</u>	<u>173,840</u>	<u>(116,842)</u>	<u>20,406</u>	<u>80,046</u>
	<u>2,642</u>	<u>173,840</u>	<u>(116,842)</u>	<u>20,406</u>	<u>80,046</u>

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

17. Analysis of charitable funds *(continued)*

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 at 1 June 2020	Movement in funds		Balance at 31 May 2021
		Incoming resources	Resources expended	
National Lottery Community Fund	8,192	49,850	(48,678)	9,364
Resilience Fund (Unrestricted Fund)	55,100	(55,100)	-	-
Children in Need	961	37,471	(30,783)	7,649
RS McDonald	14,627	-	(14,970)	(343)
Souter Trust	-	-	-	-
Tesco Groundwork	1,166	-	(974)	192
STV Children Appeal	-	6,577	-	6,577
Youth link Scotland	-	7,118	(3,465)	3,653
Agnus Hunter (Social support salary)	-	12,500	(11,141)	1,359
Clackmannanshire Council	-	5,500	-	5,500
Clacks Discretionary Fund	-	5,000	-	5,000
Scottish Government Wellbeing Fund	-	29,939	(29,939)	-
CTSI Grant	-	300	-	300
	80,046	99,155	(139,950)	39,251

National Lottery Community Fund

This supports staffing for Play Alloa Youth Services. This fund is received at the end of the financial year in respect of the following year and as such the funding for 2021-2022 is included in the bank balance at the year end.

Children in Need

This supported the Play Alloa Saturday Play Sessions

STV Children Appeal

This covered the staffing costs for Holiday sessions

Youthlink Scotland

This grant covered the costs of Summer Play Schemes

Scottish Government Wellbeing Fund

This supported our initiative to distribute Wellbeing Boxes to all our service users. These boxes contained toys and equipment which were tailored to meet the needs of each of our service users.

Play Alloa

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 May 2021

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	1,133	–	1,133
Current assets	92,234	39,251	131,485
Net assets	<u>93,367</u>	<u>39,251</u>	<u>132,618</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	724	–	724
Current assets	62,716	80,046	142,762
Net assets	<u>63,440</u>	<u>80,046</u>	<u>143,486</u>

19. Related parties

There were no disclosable related party transactions during the year (2020 - none)