

STEWART ACCOUNTING SERVICES LIMITED
Chartered accountants
Allia Business Centre
Whins Road
Allia
FK10 3SA

**Play Allia
Company Limited by Guarantee
Unaudited Financial Statements
31 May 2020**

**COMPANY REGISTRATION NUMBER: SC379003
CHARITY REGISTRATION NUMBER: SC023344**

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Play Allia

Company Limited by Guarantee

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

Year ended 31 May 2020

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 2020.

Reference and administrative details

Registered charity name Play Allia

Charity registration number SC023344

Company registration number SC379003

Principal office and registered office
19 Broad Street
Allia
Clackmannanshire
Scotland
FK10 1AN

The trustees

Mr R J H Davis

Mr R Teed

Mrs E McMurdo

Mr J Taylor

Mr N McDonald

Mrs M Malcolm

Independent examiner

Mark Stewart CA

The trustees present their report and financial statements for the year ended 31 May 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

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

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 Allia. 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.

Objectives and activities

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

Play Allia developed its existing level of services with twice weekly adult drop in sessions, a weekly ASN dance provision and achievement award group and an additional Youth Club.

Play Allia

Company Limited by Guarantee

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

Year ended 31 May 2020

Financial review

Play Allia continues to make progress with its grant funding and received confirmation that the National Lottery Community Fund would be continuing its funding for the next 3 years. In addition, support was received from the Resilience Fund and Robertson Trust which allowed Play Allia to furlough staff during the Covid-19 Lockdown. Play Allia continued to receive support from Children In Need, Tesco Groundwork Foundation, Corra Foundation, Hugh Fraser, Souter Trust and RS McDonald whose donation made it possible to create our new sensory room which is a great benefit to our service users. These grants, along with fundraising events and donations are extremely important to the overall funding at Play Allia.

Play Allia can now look forward to several years of financial security and we have the funds to maintain, develop and grow the services we can provide.

Plans for future periods

Future Plans:

- To extend 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.
- Maintain sustainability to deliver services to support service users and families.

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
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its operation.

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 3/11/20 and signed on behalf of the board of trustees by:



Mr R J H Davis

Trustee

Date:

3/11/20

Play Alloa

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Play Alloa

Year ended 31 May 2020

I report to the trustees on my examination of the financial statements of Play Alloa ('the charity') for the year ended 31 May 2020.

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
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Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Play Allia

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 May 2020

	2020	2020	2019
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Income and endowments			
5 Donations and legacies	53,704	173,840	227,544
6 Charitable activities	2,176	–	2,176
7 Other trading activities	103,274	–	103,274
	159,154	173,840	332,994
Total income			
Expenditure			
Expenditure on raising funds:			
Costs of raising donations and legacies	823	–	823
Expenditure on charitable activities	178,304	116,842	295,146
	179,127	116,842	295,969
Total expenditure			
	(19,973)	56,998	37,025
Net income/(loss)			
Transfers between funds	(20,406)	20,406	–
Net movement in funds			
	(40,379)	77,404	37,025
Reconciliation of funds			
Total funds brought forward	103,819	2,642	106,461
Total funds carried forward	63,440	80,046	143,486

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 18 form part of these financial statements.

Play Allia

Company Limited by Guarantee

Statement of Financial Position

31 May 2020

	2020	2019
Fixed assets		
Tangible fixed assets	724	6,011
Current assets		
Debtors	18,632	35,205
Cash at bank and in hand	126,168	69,032
	<u>144,800</u>	<u>104,237</u>
Creditors: amounts falling due within one year	16	16
	2,038	3,787
Net current assets	142,762	100,450
Total assets less current liabilities	143,486	106,461
Net assets	143,486	106,461
Funds of the charity		
Restricted funds	80,046	2,642
Unrestricted funds	63,440	103,819
Total charity funds	143,486	106,461

For the year ending 31 May 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' 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 trustees 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 31/5/20, and are signed on behalf of the board by:

Mr R J H Davis
Trustee

Mr R Teed
Trustee

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

Play Allia
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 May 2020

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 Scotland. The address of the registered office is 19 Board Street, Allia, 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.

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.

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.

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 Allia

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2020

5. Donations and legacies					
Donations and gifts	53,704	173,840	227,544		
Unrestricted Funds	£	£	£		
Restricted Funds					
Total Funds	227,544	173,840	227,544		
Donations and gifts	44,640	-	44,640		
Unrestricted Funds	£	£	£		
Restricted Funds					
Total Funds	44,640	-	44,640		
6. Charitable activities					
Charitable income - Sales within charitable activity and performance grant	2,176	-	2,176		
Unrestricted Funds	£	£	£		
Restricted Funds					
Total Funds	2,176	-	2,176		
Charitable income - Sales within charitable activity and performance grant	81,286	159,020	240,306		
Unrestricted Funds	£	£	£		
Restricted Funds					
Total Funds	81,286	159,020	240,306		
7. Other trading activities					
Social Support	103,274	-	-		
Fundraising events	6,870	6,870	6,870		
Syrian Creche	-	45,709	45,709		
Letting and licensing arrangement	-	60	60		
Unrestricted Funds	£	£	£		
Total Funds	103,274	52,639	52,639		
8. Costs of raising donations and legacies					
Seeking donations, grants and legacies	823	544	544		
Unrestricted Funds	£	£	£		
Total Funds	823	544	544		

Play Allia

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2020

11. Staff costs (continued)

The average head count of employees during the year was 32 (2019: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
Number of staff	No. 7.1	No. 34

No employee received employee benefits of more than £60,000 during the year (2019: 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

Cost	At 1 June 2019 and 31 May 2020	At 1 June 2019	Charge for the year	At 31 May 2020	At 31 May 2019	Carrying amount	At 31 May 2020	At 31 May 2019
£	23,320	18,656	4,664	23,320	4,664	£	4,664	4,664
Long leasehold property		34	34	68	102	£	136	136
Plant and machinery	170	3,451	589	4,040	622	£	1,211	1,211
Fixtures and fittings	4,662	22,141	5,287	27,428	724	£	6,011	6,011
Total	28,152	22,141	5,287	27,428	724	£	6,011	6,011

14. Debtors

2020	2019
£	£
8,799	34,125
609	1,080
9,224	—
18,632	35,205

Trade debtors
Prepayments and accrued income
Other debtors

15. Creditors: amounts falling due within one year

2020	2019
£	£
2,038	2,820
2,038	967
2,038	3,787
Accruals and deferred income	
Social security and other taxes	

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 £2,718 (2019 - £2,207)

17. Analysis of charitable funds

Unrestricted funds

General funds	At 1 June 2019	Income	Expenditure	Transfers	At 31 May 2020
	£	£	£	£	£
	103,819	159,154	(179,127)	-	83,846
	At 1 June 2018	Income	Expenditure	Transfers	At 31 May 2019
	£	£	£	£	£
	53,386	178,565	(85,492)	(42,640)	103,819
General funds	At 1 June 2018	Income	Expenditure	Transfers	At 31 May 2019
	£	£	£	£	£
	53,386	178,565	(85,492)	(42,640)	103,819

Play Allia

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2020

17. Analysis of charitable funds (continued)

	Restricted funds			
	At 1 June 2019	Income	Expenditure	Transfers 31 May 2020
	£	£	£	£
Restricted Fund	2,642	173,840	(116,842)	20,406
At 1 June 2019	£ 2,642	£ 173,840	£ (116,842)	£ 20,406
Restricted Fund	51,706	159,020	(250,724)	2,642
At 1 June 2018	£ 51,706	£ 159,020	£ (250,724)	£ 2,642

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 2019	Incoming resources	Resources expended	Transfers 31 May 2020	Balance at 31 May 2020
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National Lottery Community Fund	2,642	48,602	(43,052)	-	8,192
Resilience Fund	-	55,100	-	-	55,100
Children in Need	-	36,845	(35,884)	-	961
Hugh Fraser Foundation	-	1,000	(2,206)	1,206	-
Robertson Trust	-	9,500	(22,670)	13,170	-
RS McDonald	-	14,627	-	-	14,627
Souter Trust	-	2,000	(2,156)	156	-
Tesco Groundwork	-	1,166	-	-	1,166
The Corra Foundation	-	5,000	(5,287)	287	-
STV Children Appeal	-	(650)	(650)	650	-
Youthlink Scotland	-	(4,937)	(4,937)	4,937	-
Total	2,642	173,840	(116,842)	20,406	80,046

National Lottery Community Fund

This supports staffing for Play Allia 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 2020/2021 is included in the bank balance at the year end.

Robertson Trust

This supports 50% of Senior Project Manager's Salary

Souter Trust

This supported the Play Allia Adult Drop In Sessions

Play Allia

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2020

17. Analysis of charitable funds (continued)

The Corra Foundation
This covered staff costs for the Adult Evening Social Group

Children in Need
This supported the Play Allia Saturday Play Sessions

Hugh Fraser Foundation
This covered staff costs for the Adult Drop In Sessions

RS McDonald
This grant paid for the creation and staffing of our Sensory Room

Tesco Groundwork
This Bags for Life grant covered the cost of new sports equipment

STV Children Appeal
This covered the staffing costs for Wee Play Allia Sessions

Youthlink Scotland
This grant covered the costs of Summer Play Schemes

Resilience Fund
This grant covers the additional costs associated with closure during Covid-19 pandemic.

18. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds
2020	£ 724	£ -	£ 724
Tangible fixed assets	62,716	80,046	142,762
Current assets/(liabilities)	63,440	80,046	143,486
Net assets	63,440	80,046	143,486
2019	£ 6,011	£ -	£ 6,011
Tangible fixed assets	97,807	2,642	100,450
Current assets/(liabilities)	103,819	2,642	106,461
Net assets	103,819	2,642	106,461

19. Related parties

There were no disclosable related party transactions during the year (2019 – none).

Play Allia

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 May 2020

20. Covid-19 funding

The Resilience fund was received at the year end to assist in continuing operations. This funding remained in the bank account at the year end and accounts for the increase in balance.

