

Charity Registration No. SC023344 (Scotland)

Company Registration No. SC379003 (Scotland)

PLAY ALLOA
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2019

PLAY ALLOA

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr R J H Davis Mr R Teed Mrs E McMurdo Mr J Taylor Mr N McDonald	(Appointed 29 August 2018)
Secretary	Mrs M Malcolm	
Charity number (Scotland)	SC023344	
Company number	SC379003	
Registered office and principal address	19 Broad Street Alloa Clackmannanshire United Kingdom FK10 1AN	
Independent examiner	Drew Pankhurst CA French Duncan LLP Macfarlane Gray House Castlecraig Business Park Springbank Road Scotland FK7 7WT	

PLAY ALLOA

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PLAY ALLOA

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MAY 2019

The trustees present their report and financial statements for the year ended 31 May 2019.

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)

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.

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, including an annual questionnaire to parents and carers, service users, partner organisations and staff/volunteers.

Play Alloa 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.

Financial review

After the financial uncertainty reported in previous years, it was a more successful year for grant funding, with confirmation being received that Children in Need would be continuing its funding for a further 3 years. Support was also received from the Scottish Government / EU in relation to an Aspiring Communities post which Play Alloa would be hosting, as well as The Robertson Trust, Big Lottery Community Fund, Youthlink/ Cashback for Communities and Corra Foundation's Henry Guncan Fund amongst others.

Play Alloa 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.

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

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

Future plans

- To roll out a series of Parent Information Sessions
- To extend social support services
- To build more partnerships with linked organisation
- 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

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 R M Taylor

(Resigned 30 June 2019)

Mr N McDonald

(Appointed 29 August 2018)

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

Statement of trustees' responsibilities

The trustees, who are also the directors of Play Alloa for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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 Charities SORP;
- make judgements and 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 statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that 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 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and 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.



Mr R J H Davis

Trustee

Dated: 27 November 2019

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLAY ALLOA

I report on the financial statements of the charity for the year ended 31 May 2019, which are set out on pages 5 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees, who are also the directors of Play Alloa for the purposes of company law, are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

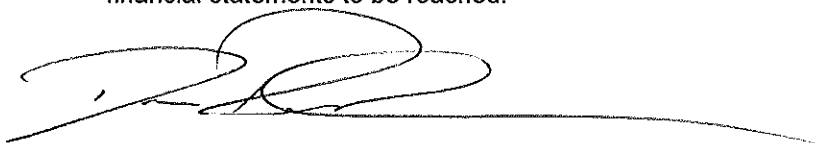
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the 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 financial statements.

Independent examiner's statement

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

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Drew Pankhurst CA

French Duncan LLP
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
FK7 7WT
Scotland

Dated: 27 November 2019

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STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	2	44,640	-	44,640	52,585
Charitable activities	3	81,285	159,020	240,305	199,218
Other trading activities	4	52,639	-	52,639	31,709
Total income		178,564	159,020	337,584	283,512
<u>Expenditure on:</u>					
Raising funds	5	544	-	544	113
Charitable activities	6	84,947	250,724	335,671	268,914
Total resources expended		85,491	250,724	336,215	269,027
Net incoming/(outgoing) resources before transfers		93,073	(91,704)	1,369	14,485
Gross transfers between funds		(42,640)	42,640	-	-
Net income/(expenditure) for the year/ Net movement in funds		50,433	(49,064)	1,369	14,485
Fund balances at 1 June 2018		53,386	51,706	105,092	90,607
Fund balances at 31 May 2019		103,819	2,642	106,461	105,092

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

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BALANCE SHEET

AS AT 31 MAY 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	10		6,012		10,092
Current assets					
Debtors	11	35,203		13,195	
Cash at bank and in hand		69,032		87,133	
		<u>104,235</u>		<u>100,328</u>	
Creditors: amounts falling due within one year	12	<u>(3,786)</u>		<u>(5,328)</u>	
Net current assets			<u>100,449</u>		<u>95,000</u>
Total assets less current liabilities			<u>106,461</u>		<u>105,092</u>
Income funds					
Restricted funds	14		2,642		51,706
Unrestricted funds			103,819		53,386
			<u>106,461</u>		<u>105,092</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2019.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 November 2019


Mr R J H Davis
Trustee


Mr R Teed
Trustee

Company Registration No. SC379003

PLAY ALLOA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

Charity information

Play Alloa is a private company limited by guarantee incorporated in Scotland. The registered office is 19 Broad Street, Alloa, Clackmannanshire, FK10 1AN, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance 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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Assets for distribution are recognised only when distributed. Assets given for use by the charity are recognised when receivable. Stocks of undistributed donated goods are not valued for balance sheet purposes.

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year in which they accrue and are treated as restricted funds.

PLAY ALLOA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

(Continued)

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under heading that aggregate all cost related to the category. Where cost cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Charitable activities expenditure comprises those costs incurred by the Charity in meeting its charitable purpose: the provision of services.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Leasehold improvements	20% on Cost
Plant and equipment	20% on Cost
Computers	20% on Cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Intangible assets with indefinite useful lives and intangible assets not yet available for use are tested for impairment annually, and whenever there is an indication that the asset may be impaired.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and legacies

	2019	2018
	£	£
Donations and gifts	44,640	52,585
	<u>44,640</u>	<u>52,585</u>
	<u><u>44,640</u></u>	<u><u>52,585</u></u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

3 Charitable activities

	2019 £	2018 £
Sales within charitable activities	65,217	55,726
Performance related grants	175,088	143,492
	<u>240,305</u>	<u>199,218</u>
Analysis by fund		
Unrestricted funds	81,285	70,117
Restricted funds	159,020	129,101
	<u>240,305</u>	<u>199,218</u>
For the year ended 31 May 2018		
Unrestricted funds	70,117	
Restricted funds	129,101	
	<u>199,218</u>	
Performance related grants		
Big Lottery	49,971	49,761
BBC Children in Need	31,059	30,835
Clackmannanshire Council	16,069	14,391
Robertson Trust	19,000	19,000
Gannochy	-	10,000
Corra Foundation	5,000	-
Souter Trust	2,000	-
Aspiring communities	45,042	-
People's Postcode Trust	-	9,880
Youthlink Scotland	4,671	9,625
Other	2,276	-
	<u>175,088</u>	<u>143,492</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

4 Other trading activities

	2019	2018
	£	£
Fundraising events	6,870	5,684
Syrian Creche	45,709	25,875
Letting and licensing arrangements	60	150
	<hr/>	<hr/>
Other trading activities	52,639	31,709
	<hr/> <hr/>	<hr/> <hr/>

5 Raising funds

	Unrestricted funds	Total
	2019	2018
	£	£
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	544	113
	<hr/>	<hr/>
	544	113
	<hr/> <hr/>	<hr/> <hr/>

PLAY ALLOA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

6 Charitable activities

	2019 £	2018 £
Staff costs	274,166	197,938
Lets	1,235	2,091
Transport and trip costs	3,779	6,457
Toys and equipment	1,606	1,708
Activity food and drink	1,769	2,340
Clothing costs	246	708
Training	2,295	3,469
Marketing and promotion	1,125	1,482
Premises costs	27,068	28,447
Local projects	2,399	2,735
	<u>315,688</u>	<u>247,375</u>
Share of support costs (see note 7)	19,983	21,539
	<u>335,671</u>	<u>268,914</u>
Analysis by fund		
Unrestricted funds	84,947	111,297
Restricted funds	250,724	157,617
	<u>335,671</u>	<u>268,914</u>
For the year ended 31 May 2018		
Unrestricted funds	111,297	
Restricted funds	157,617	
	<u>268,914</u>	

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

7 Support costs

	Support costs	Governance costs	2019	2018
	£	£	£	£
Depreciation	5,287	-	5,287	5,213
Insurance	1,578	-	1,578	1,572
Telephone and internet	1,926	-	1,926	2,261
Postage and stationery	2,828	-	2,828	3,549
Sundries	560	-	560	530
Professional fees	4,098	-	4,098	3,925
Computer running costs	3,706	-	3,706	4,489
	<u>19,983</u>	<u>-</u>	<u>19,983</u>	<u>21,539</u>
Analysed between Charitable activities	<u>19,983</u>	<u>-</u>	<u>19,983</u>	<u>21,539</u>

8 Trustees

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

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
	<u>34</u>	<u>31</u>
Employment costs	2019	2018
	£	£
Wages and salaries	262,847	192,101
Social security costs	9,112	4,937
Other pension costs	2,207	900
	<u>274,166</u>	<u>197,938</u>

The charity considers its key management personnel to comprise of the trustees' and the Chief Executive.

No employees received remuneration in excess of £60,000 (2018 - 0).

PLAY ALLOA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

10 Tangible fixed assets

	Leasehold improvements £	Plant and equipment £	Computers £	Total £
Cost				
At 1 June 2018	23,320	-	3,626	26,946
Additions	-	170	1,037	1,207
At 31 May 2019	23,320	170	4,663	28,153
Depreciation and impairment				
At 1 June 2018	13,992	-	2,862	16,854
Depreciation charged in the year	4,664	34	589	5,287
At 31 May 2019	18,656	34	3,451	22,141
Carrying amount				
At 31 May 2019	4,664	136	1,212	6,012
At 31 May 2018	9,328	-	764	10,092

11 Debtors

	2019 £	2018 £
Amounts falling due within one year:		
Trade debtors	34,123	10,572
Other debtors	-	2,000
Prepayments and accrued income	1,080	623
	35,203	13,195

12 Creditors: amounts falling due within one year

	2019 £	2018 £
Other taxation and social security	966	2,692
Other creditors	-	236
Accruals and deferred income	2,820	2,400
	3,786	5,328

13 Retirement benefit schemes

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 £2,207 (2018 - £900).

PLAY ALLOA

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2019

14 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:

	Movement in funds			Balance at 31 May 2019 £
	Balance at 1 June 2018 £	Incoming resources £	Resources expended £	
Big Lottery	49,772	49,971	(97,101)	2,642
Gannochy and Robertson	-	19,000	(19,000)	-
Souters Trust	-	2,000	(2,000)	-
Youthlink Scotland	116	4,815	(4,931)	-
Peoples Postcode Lottery	1,818	-	(1,818)	-
STV Childrens appeal	-	2,000	(2,000)	-
CFSLA	-	277	(277)	-
Corra Foundation	-	5,000	(5,000)	-
Aspiring Communities	-	45,042	(45,042)	-
	<u>51,706</u>	<u>128,105</u>	<u>(177,169)</u>	<u>2,642</u>

Big Lottery

This supports staffing for Play Alloa Youth Services.

Gannochy and Robertson

This supports core salaries of the charity

Souters Trust

This supported the Play Alloa Adult Social Group

Youthlink Scotland

This supports staffing for our summer play schemes

Peoples Postcode Lottery

This supports the Play Alloa volunteers (recruitment, training, support)

Aspiring communities

This covers the work of Donna McLean working at the Bowmar Centre. The Scottish Government pays this incrementally

Corra

This supports the Monday night adult group

CFSLA grant

This covered the purchase of a camera rig

STV children's appeal

This covers Wee Play on Monday

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2019

15 Analysis of net assets between funds

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Fund balances at 31 May 2019 are represented by:				
Tangible assets	6,012	-	6,012	10,092
Current assets/(liabilities)	97,807	2,642	100,449	95,000
	<u>103,819</u>	<u>2,642</u>	<u>106,461</u>	<u>105,092</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2018 - none).