

REGISTERED COMPANY NUMBER: SC379003 (Scotland)
REGISTERED CHARITY NUMBER: SC023344

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2017
FOR
PLAY ALLOA**

French Duncan LLP
Chartered Accountants
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

PLAY ALLOA

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FOR THE YEAR ENDED 31 MAY 2017**

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PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2017

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 May 2017. The trustees have adopted the provisions of 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) (effective 1 January 2015).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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 social opportunities;
- 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 adults 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.

ACHIEVEMENT 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, evaluation of any training and information provided for parents, carers, staff and volunteers, and weekly service user personal record files.

The group developed its existing level of services including 2 weekly play sessions, a weekly adult social group, two weekly Youth Clubs, a weekly teenage befriending group, three Adult Life Skills Sessions per week, a range of personalised social support packages and a parent support group. On top of this we provided summer play sessions and youth activities throughout the school holidays.

It was a successful year for donations and grant funding. The unrestricted funds raised were useful in offsetting the funds required for transitional work between grants and supported the core costs of the organisation.

This year saw major financial pressure as we saw the end of several funding awards, therefore much time was spent applying to renew and replenish financial support for some of our groups. Our hard work paid off as a number of big applications came through.

PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2017

FINANCIAL REVIEW

The year 2016-2017 saw continued support from Children in Need, Cashback for Communities (Youthlink), and Clackmannanshire Council, along with Young Start funding (ended in January 2017). New funds came in from YPI (Woods Trust), Lloyds TSB, Gannochy, Robertson Trust, Community Matters and Big Lottery Communities & Family Fund. We also received funding from Coalfields Regeneration Trust and CSFLA for equipment. There has been a continued drive in our local fundraising activities to continue to pay for core costs etc. We had particular support from the Coop, and the local Roundtable and Rotary Clubs.

RESERVES POLICY

Play Alloa has a general reserve at 31 May 2017 of £10,709 and £79,898 of restricted reserves. The Board of Directors maintain a level of reserves to ensure that sufficient resources are available should the organisation be faced with reduced funding support. Funding and reserves are monitored on an ongoing basis.

FUTURE PLANS

- To employ a new Session Delivery Manager to support the Senior Project Manager in the delivery of sessions
- To relaunch our Parent and toddler group
- To develop a new Youth provision on a Saturday
- To increase social provision for adults
- To continue rigorous self-assessment and evaluation activities above and beyond that required by our funders

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 risk to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC379003 (Scotland)

Registered Charity number
SC023344

Registered office
19 Broad Street
Alloa
Clackmannanshire
FK10 1AN

Trustees

Mr R Davis
Mr R Teed
Mrs E McMurdo
Ms Tracey A McDerimid
Mr Jim Taylor
Mr R Taylor

Chair
Finance Director
Policies & Procedures
Director - resigned 7/9/2016
Director
Director - appointed 31/5/2017

PLAY ALLOA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2017**

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary
Mrs M Malcolm

Independent examiner
French Duncan LLP
Chartered Accountants
Macfarlane Gray House
Castle Craig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

Approved by order of the board of trustees on and signed on its behalf by:

19/9/17

.....
Mr R Davis - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PLAY ALLOA**

I report on the accounts for the year ended 31 May 2017 set out on pages five to thirteen.

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.

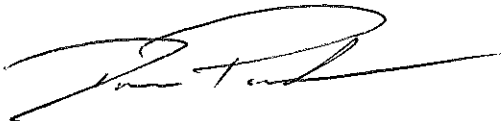
Independent examiner's statement

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

- (1) which gives 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.



Drew Pankhurst CA
French Duncan LLP
Chartered Accountants
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

Date:18/08/2017.....

PLAY ALLOA**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2017**

		Unrestricted funds £	Restricted funds £	Total 2017 funds £	Total 2016 funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	43,550		43,550	44,232
Charitable activities	4				
General		11,506	179,743	191,249	162,069
Other trading activities	3	<u>9,686</u>	<u>-</u>	<u>9,686</u>	<u>6,204</u>
Total		64,742	179,743	244,485	212,505
EXPENDITURE ON					
Charitable activities					
Big Lottery Grant		566	-	566	-
Scottish Community Foundation Grant		6,321	-	6,321	-
General		<u>82,363</u>	<u>115,230</u>	<u>197,593</u>	<u>217,376</u>
Total		89,250	115,230	204,480	217,376
NET INCOME/(EXPENDITURE)		(24,508)	64,513	40,005	(4,871)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>35,217</u>	<u>15,385</u>	<u>50,602</u>	<u>55,473</u>
TOTAL FUNDS CARRIED FORWARD		<u>10,709</u>	<u>79,898</u>	<u>90,607</u>	<u>50,602</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

PLAY ALLOA**BALANCE SHEET
AT 31 MAY 2017**

	Notes	2017 £	2016 £
FIXED ASSETS			
Tangible assets	9	15,305	20,646
CURRENT ASSETS			
Debtors	10	5,154	4,483
Cash at bank and in hand		<u>73,403</u>	<u>28,517</u>
		78,557	33,000
CREDITORS			
Amounts falling due within one year	11	(3,255)	(3,044)
NET CURRENT ASSETS/(LIABILITIES)		<u>75,302</u>	<u>29,956</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>90,607</u>	<u>50,602</u>
NET ASSETS		<u>90,607</u>	<u>50,602</u>
FUNDS	14		
Unrestricted funds		10,709	35,217
Restricted funds		<u>79,898</u>	<u>15,385</u>
TOTAL FUNDS		<u>90,607</u>	<u>50,602</u>

The notes form part of these financial statements

PLAY ALLOA

**BALANCE SHEET - CONTINUED
AT 31 MAY 2017**


The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2017.

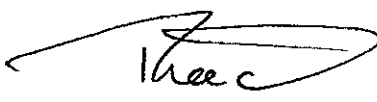
The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2017 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each 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 charitable company.

The financial statements were approved by the Board of Trustees on 19/9/17 and were signed on its behalf by:


.....
Mr R Davis -Trustee


.....
Mr R Teed -Trustee

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2017**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

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 headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold Improvements	- 20% on cost
Computer equipment	- 20% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Leasehold property improvements

Improvements to the leasehold property are being depreciated over the 5 year lease period.

PLAY ALLOA

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	40,987	42,736
Gift aid	<u>2,562</u>	<u>1,496</u>
	<u>43,549</u>	<u>44,232</u>

3. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Fundraising events	<u>9,686</u>	<u>6,204</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	General	Total activities
	£	£
Social Services Support	28,461	21,682
Grants	<u>162,788</u>	<u>140,387</u>
	<u>191,249</u>	<u>162,069</u>

Grants received, included in the above, are as follows:

	2017	2016
	£	£
Big Lottery Grant	49,895	34,011
BBC Children in Need	21,428	20,739
Clacks Council Grant	20,923	18,018
TSEIF	-	48,881
Youthlink	-	5,738
Befriend YPI	3,000	3,000
Community Development	-	10,000
Robertson Trust	19,000	-
Gannochy	10,000	-
Lloyds	4,500	-
Hugh Fraser	2,000	-
Souters Trust	2,000	-
Syrian Creche	1,490	-
Syrian Creche restricted	4,970	-
Young Start	12,398	-
Foundation Scotland	2,000	-
Cashback for communities	9,184	-
	<u>162,788</u>	<u>140,387</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017**

5. NET INCOME/(EXPENDITURE)

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

	2017	2016
	£	£
Depreciation - owned assets	<u>5,341</u>	<u>5,605</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2017 nor for the year ended 31 May 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2017 nor for the year ended 31 May 2016.

7. STAFF COSTS

	2017	2016
	£	£
	<u>149,714</u>	<u>138,504</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,444	3,788	44,232
Charitable activities			
General	21,682	140,387	162,069
Other trading activities	<u>6,204</u>	<u>-</u>	<u>6,204</u>
Total	68,330	144,175	212,505
EXPENDITURE ON			
Charitable activities			
General	<u>75,657</u>	<u>141,719</u>	<u>217,376</u>
Total	<u>75,657</u>	<u>141,719</u>	<u>217,376</u>
NET INCOME/(EXPENDITURE)	(7,327)	2,456	(4,871)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>42,543</u>	<u>12,930</u>	<u>55,473</u>
TOTAL FUNDS CARRIED FORWARD	<u>35,216</u>	<u>15,386</u>	<u>50,602</u>

PLAY ALLOA**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017****9. TANGIBLE FIXED ASSETS**

	Long leasehold Improvement s	Computer equipment	Totals
	£	£	£
COST			
At 1 June 2016 and 31 May 2017	<u>23,320</u>	<u>4,704</u>	<u>28,024</u>
DEPRECIATION			
At 1 June 2016	4,664	2,714	7,378
Charge for year	<u>4,664</u>	<u>677</u>	<u>5,341</u>
At 31 May 2017	<u>9,328</u>	<u>3,391</u>	<u>12,719</u>
NET BOOK VALUE			
At 31 May 2017	<u>13,992</u>	<u>1,313</u>	<u>15,305</u>
At 31 May 2016	<u>18,656</u>	<u>1,990</u>	<u>20,646</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Trade debtors	2,608	2,355
Other debtors	2,000	1,496
Prepayments and accrued income	<u>546</u>	<u>632</u>
	<u>5,154</u>	<u>4,483</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017	2016
	£	£
Social security and other taxes	1,443	1,264
Accruals and deferred income	<u>1,812</u>	<u>1,780</u>
	<u>3,255</u>	<u>3,044</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017**

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Total	2017 funds	Total	2016 funds
	£	£		£		£
Fixed assets	11,063	4,242		15,305		20,646
Current assets	6,427	77,774		84,201		33,000
Current liabilities	<u>(6,782)</u>	<u>(2,118)</u>		<u>(8,900)</u>		<u>(3,044)</u>
	<u>10,708</u>	<u>79,898</u>		<u>90,606</u>		<u>50,602</u>

14. MOVEMENT IN FUNDS

	At 1/6/16 £	Net movement in funds £	At 31/5/17 £
Unrestricted funds			
General fund	35,217	(24,509)	10,708
Restricted funds			
Big Lottery Grant	2,067	47,828	49,895
Youthlink	5,318	(5,318)	-
Games Room	8,000	(4,664)	3,336
Core salaries	-	20,917	20,917
Lloyds	-	2,250	2,250
Hugh Fraser	-	1,000	1,000
Souters trust	-	1,000	1,000
Foundation Scotland	<u>-</u>	<u>1,500</u>	<u>1,500</u>
	<u>15,385</u>	<u>64,513</u>	<u>79,898</u>
TOTAL FUNDS	<u>50,602</u>	<u>40,004</u>	<u>90,606</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2017**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	64,741	(89,250)	(24,509)
Restricted funds			
Clacks Council Grant	20,922	(20,922)	-
BBC Children in Need	21,428	(21,428)	-
Big Lottery Grant	49,895	(2,067)	47,828
Cashback for Communities	9,184	(9,184)	-
Youthlink	-	(5,318)	(5,318)
Games Room	-	(4,664)	(4,664)
Core salaries	29,000	(8,083)	20,917
Lloyds	4,500	(2,250)	2,250
Hugh Fraser	2,000	(1,000)	1,000
Souters trust	2,000	(1,000)	1,000
Syrian Creche restricted	4,970	(4,970)	-
Support costs	21,446	(21,446)	-
Young Start	12,398	(12,398)	-
Foundation Scotland	2,000	(500)	1,500
	<u>179,743</u>	<u>(115,230)</u>	<u>64,513</u>
TOTAL FUNDS	<u>244,484</u>	<u>(204,480)</u>	<u>40,004</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2017.

PLAY ALLOA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2017**

	2017 £	2016 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	40,987	42,736
Gift aid	<u>2,562</u>	<u>1,496</u>
	43,549	44,232
Other trading activities		
Fundraising events	9,686	6,204
Charitable activities		
Social Services Support	28,461	21,682
Grants	<u>162,788</u>	<u>140,387</u>
	<u>191,249</u>	<u>162,069</u>
Total incoming resources	244,484	212,505
EXPENDITURE		
Charitable activities		
Wages	149,714	138,504
Lets	1,922	2,616
Transport and trip costs	2,963	2,336
Toys and equipment	2,519	5,741
Activity food and drink	2,658	2,755
Clothing costs	-	708
Training	156	6,623
Marketing and promotion	257	1,712
Premises costs	<u>27,479</u>	<u>36,617</u>
	187,668	197,612
Support costs		
Management		
Insurance	1,534	1,258
Telephone and internet	1,771	2,312
Postage and stationery	4,000	5,484
Sundries	1,746	1,481
Professional fees	2,420	3,624
Long leasehold	4,664	4,664
Computer equipment	<u>677</u>	<u>941</u>
	<u>16,812</u>	<u>19,764</u>
Total resources expended	204,480	217,376

This page does not form part of the statutory financial statements

PLAY ALLOA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2017**

	2017 £	2016 £
Net income/(expenditure)	<u>40,004</u>	<u>(4,871)</u>

This page does not form part of the statutory financial statements