

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2014
FOR
PLAY ALLOA**

Macfarlane Gray
part of 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 2014**

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PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2014

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 2014. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC379003 (Scotland)

Registered Charity number

SC023344

Registered office

132 Hillcrest Drive
Alloa
Clackmannanshire
FK10 1SB

Trustees

Mr R Davis

Mr R Teed

Mr S Murphy

Mrs A Beardsley

Mrs E McMurdo

Mr S Penman

Mrs R Mcfarlane

Chair

Finance Director

IT/Sports

Development Director

Networking - appointed 22/6/2013

Policies & Procedures - appointed 22/6/2013

Human Resources - resigned 22/6/2013

Director

Quality Assurance - resigned 22/6/2013

Director

Company Secretary

Mrs M Malcolm

Independent examiner

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

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.

PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2014

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, a weekly Youth Club, two Adult Life Skills Sessions per week, monthly parent information sessions, a parent support group and the development of a volunteer befriending service.

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.

FINANCIAL REVIEW

After the financial uncertainty reported in previous Trustees Reports, the year 2013-2014 saw a more stable situation with Children in Need extension funding, TSEIF funding, Young Start funding and continued funding from Clackmannanshire Council. Also the support of smaller grants and awards from Cashback to Communities, Santander, Community Safety Fund, Lloyds TSB and an upsurge in our local fundraising activities.

FUTURE PLANS

- To develop our monthly Parent Information Sessions
- To develop our Volunteer Befriending Project
- To develop our new Play Session for children in the Hillfoots
- To undertake rigorous self-assessment and evaluation activities above and beyond that required by our funders

ON BEHALF OF THE BOARD :

Mr R Davis - Trustee

17 September 2014

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLAY ALLOA

I report on the accounts for the year ended 31 May 2014 set out on pages four to ten.

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.

Ellen Waters CA
Macfarlane Gray
part of French Duncan LLP
Chartered Accountants
Macfarlane Gray House
Castlecraig Business Park
Springbank Road
Stirling
Stirlingshire
FK7 7WT

17 September 2014

PLAY ALLOA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2014

	Notes	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	12,552	-	12,552	9,317
Activities for generating funds	3	6,297	-	6,297	2,715
Incoming resources from charitable activities					
General	4	17,602	138,382	155,984	70,167
Total incoming resources		<u>36,451</u>	<u>138,382</u>	<u>174,833</u>	<u>82,199</u>
RESOURCES EXPENDED					
Charitable activities					
General		20,969	127,166	148,135	78,321
Governance costs		<u>1,560</u>	<u>-</u>	<u>1,560</u>	<u>2,040</u>
Total resources expended		<u>22,529</u>	<u>127,166</u>	<u>149,695</u>	<u>80,361</u>
NET INCOMING RESOURCES		<u>13,922</u>	<u>11,216</u>	<u>25,138</u>	<u>1,838</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>26,051</u>	<u>2,118</u>	<u>28,169</u>	<u>26,331</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>39,973</u></u>	<u><u>13,334</u></u>	<u><u>53,307</u></u>	<u><u>28,169</u></u>

The notes form part of these financial statements

PLAY ALLOA

**BALANCE SHEET
AT 31 MAY 2014**

		2014	2013
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	1,246	1,749
CURRENT ASSETS			
Debtors	9	4,328	7,452
Cash at bank and in hand		51,788	22,180
		<u>56,116</u>	<u>29,632</u>
CREDITORS			
Amounts falling due within one year	10	(4,055)	(3,212)
		<u>52,061</u>	<u>26,420</u>
NET CURRENT ASSETS			
		<u>53,307</u>	28,169
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>53,307</u>	<u>28,169</u>
NET ASSETS			
		<u>53,307</u>	<u>28,169</u>
FUNDS	12		
Unrestricted funds		39,973	26,051
Restricted funds		13,334	2,118
TOTAL FUNDS		<u>53,307</u>	<u>28,169</u>

The notes form part of these financial statements

PLAY ALLOA

**BALANCE SHEET - CONTINUED
AT 31 MAY 2014**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2014.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2014 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.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 17 September 2014 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 2014**

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

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.

2. VOLUNTARY INCOME

	2014	2013
	£	£
Donations	11,256	7,591
Gift aid	1,296	1,726
	<u>12,552</u>	<u>9,317</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2014	2013
	£	£
Fundraising events	<u>6,297</u>	<u>2,715</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2014**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2014	2013
	General	Total activities
	£	£
Social Services Support	20,604	16,624
Grants	135,380	53,543
	<u>155,984</u>	<u>70,167</u>

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

	2014	2013
	£	£
Big Lottery Grant	24,611	18,871
Lloyds TSB	4,000	-
BBC Children in Need	13,151	17,789
Clacks Council Grant	22,523	16,883
TSEIF	65,674	-
Playscheme	2,408	-
Community Safety fund	1,016	-
Santander	5,000	-
Other grants	(3,003)	-
	<u>135,380</u>	<u>53,543</u>

5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2014	2013
	£	£
Depreciation - owned assets	<u>503</u>	<u>504</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2014 nor for the year ended 31 May 2013.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2014 nor for the year ended 31 May 2013.

7. STAFF COSTS

2014	2013
£	£
<u>111,575</u>	<u>63,897</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2014**

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2013 and 31 May 2014	2,516
DEPRECIATION	
At 1 June 2013	767
Charge for year	503
At 31 May 2014	1,270
NET BOOK VALUE	
At 31 May 2014	1,246
At 31 May 2013	1,749

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Trade debtors	2,135	2,593
Other debtors	1,296	1,026
Prepayments and accrued income	897	3,833
	<u>4,328</u>	<u>7,452</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2014 £	2013 £
Social security and other taxes	2,655	1,812
Accruals and deferred income	1,400	1,400
	<u>4,055</u>	<u>3,212</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2014 Total funds £	2013 Total funds £
Fixed assets	526	720	1,246	1,749
Current assets	41,384	14,732	56,116	29,632
Current liabilities	(1,937)	(2,118)	(4,055)	(3,212)
	<u>39,973</u>	<u>13,334</u>	<u>53,307</u>	<u>28,169</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2014

12. MOVEMENT IN FUNDS

	At 1/6/13 £	Net movement in funds £	At 31/5/14 £
Unrestricted funds			
General fund	26,051	13,922	39,973
Restricted funds			
Clacks Council Grant	-	2,059	2,059
Big Lottery Grant	2,118	6,555	8,673
Santander	-	2,602	2,602
	<u>2,118</u>	<u>11,216</u>	<u>13,334</u>
TOTAL FUNDS	<u>28,169</u>	<u>25,138</u>	<u>53,307</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	36,450	(22,528)	13,922
Restricted funds			
Clacks Council Grant	22,523	(20,464)	2,059
BBC Children in Need	13,151	(13,151)	-
Big Lottery Grant	24,611	(18,056)	6,555
Lloyds TSB	4,000	(4,000)	-
TSEIF	65,674	(65,674)	-
Cashback for Communities	2,408	(2,408)	-
Santander	5,000	(2,398)	2,602
Community Safety Fund	1,016	(1,016)	-
	<u>138,383</u>	<u>(127,167)</u>	<u>11,216</u>
TOTAL FUNDS	<u>174,833</u>	<u>(149,695)</u>	<u>25,138</u>

PLAY ALLOA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2014**

	2014	2013
	£	£
INCOMING RESOURCES		
Voluntary income		
Donations	11,256	7,591
Gift aid	1,296	1,726
	<hr/>	<hr/>
	12,552	9,317
Activities for generating funds		
Fundraising events	6,297	2,715
Incoming resources from charitable activities		
Social Services Support	20,604	16,624
Grants	135,380	53,543
	<hr/>	<hr/>
	155,984	70,167
	<hr/>	<hr/>
Total incoming resources	174,833	82,199
RESOURCES EXPENDED		
Charitable activities		
Wages	111,576	63,897
Lets	10,708	7,336
Transport and trip costs	787	825
Toys and equipment	4,069	1,903
Entertainment acts	50	255
Activity food and drink	3,366	1,197
Clothing costs	1,162	295
	<hr/>	<hr/>
	131,718	75,708
Governance costs		
Accountancy	1,560	2,040
Support costs		
Management		
Insurance	575	541
Telephone	116	754
Postage and stationery	5,720	566
Sundries	3,751	19
Professional fees	5,752	120
Repairs	-	110
Computer equipment	503	503
	<hr/>	<hr/>
	16,417	2,613
	<hr/>	<hr/>
Total resources expended	149,695	80,361

This page does not form part of the statutory financial statements

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**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2014**

	2014	2013
	£	£
Net income	<u>25,138</u>	<u>1,838</u>