

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2015
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 2015**

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2015

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 2015. 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
19 Broad Street
Alloa
Clackmannanshire
FK10 1AN

Trustees

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

Chair
Finance Director
IT/Sports Director - resigned 16/2/2015
Director
Policies & Procedures
Director - appointed 23/3/2015
Director - appointed 16/7/2015

Company Secretary
Mrs M Malcolm

Independent examiner

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.

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REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 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, a weekly Youth Club, two Adult Life Skills Sessions per week, a weekly parent & Toddler session, Support packages, monthly parent information sessions, a parent support group and the development of a volunteer befriending service. There was also an added adult Life Skills session added per week and another weekly Youth Club.

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.

After some uncertainties regarding accommodation, the group have been in discussions about new premises, which has been agreed on a five year lease that will be completely run by the group. This is an ongoing discussion for arrangements into the following financial year.

FINANCIAL REVIEW

The year 2014-2015 saw continued support from Children in Need funding, TSEIF funding and funding from Clackmannanshire Council, along with a new Young Start fund. There has also been a continued drive in our local fundraising activities.

PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2015

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
- To develop our new premises for practical use for the group

Approved by order of the board of trustees on 16 September 2015 and signed on its behalf by:



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 2015 set out on pages five to eleven.

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
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Chartered Accountants
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16 September 2015

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2015

	Notes	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	16,984	-	16,984	12,552
Activities for generating funds	3	5,873	-	5,873	6,297
Incoming resources from charitable activities					
General	4	22,034	128,290	150,324	155,984
Total incoming resources		<u>44,891</u>	<u>128,290</u>	<u>173,181</u>	<u>174,833</u>
RESOURCES EXPENDED					
Charitable activities					
General		42,320	128,695	171,015	148,135
Governance costs		-	-	-	1,560
Total resources expended		<u>42,320</u>	<u>128,695</u>	<u>171,015</u>	<u>149,695</u>
NET INCOMING/(OUTGOING) RESOURCES					
		2,571	(405)	2,166	25,138
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>39,973</u>	<u>13,334</u>	<u>53,307</u>	<u>28,169</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>42,544</u></u>	<u><u>12,929</u></u>	<u><u>55,473</u></u>	<u><u>53,307</u></u>

The notes form part of these financial statements

PLAY ALLOA

**BALANCE SHEET
AT 31 MAY 2015**

		2015	2014
	Notes	£	£
FIXED ASSETS			
Tangible assets	8	743	1,246
CURRENT ASSETS			
Debtors	9	3,602	4,328
Cash at bank and in hand		54,437	51,788
		<u>58,039</u>	<u>56,116</u>
CREDITORS			
Amounts falling due within one year	10	(3,309)	(4,055)
		<u>54,730</u>	<u>52,061</u>
NET CURRENT ASSETS			
		<u>54,730</u>	<u>52,061</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,473</u>	<u>53,307</u>
NET ASSETS		<u>55,473</u>	<u>53,307</u>
FUNDS	12		
Unrestricted funds		42,543	39,973
Restricted funds		12,930	13,334
TOTAL FUNDS		<u>55,473</u>	<u>53,307</u>

The notes form part of these financial statements

PLAY ALLOA

**BALANCE SHEET - CONTINUED
AT 31 MAY 2015**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2015.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2015 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 16 September 2015 and were signed on its behalf by:



Mr R Davis -Trustee



Mr R Teed -Trustee

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2015

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

	2015	2014
	£	£
Donations	15,508	11,256
Gift aid	1,476	1,296
	<u>16,984</u>	<u>12,552</u>

3. ACTIVITIES FOR GENERATING FUNDS

	2015	2014
	£	£
Fundraising events	<u>5,873</u>	<u>6,297</u>

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**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2015**

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2015	2014
	General	Total activities
	£	£
Social Services Support	22,034	20,604
Grants	128,290	135,380
	<u>150,324</u>	<u>155,984</u>

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

	2015	2014
	£	£
Big Lottery Grant	18,638	24,611
Lloyds TSB	-	4,000
BBC Children in Need	20,843	13,151
Clacks Council Grant	13,514	22,523
TSEIF	70,663	65,674
Playscheme	-	2,408
Community Safety fund	-	1,016
Santander	-	5,000
Youthlink	4,632	-
Other grants	-	(3,003)
	<u>128,290</u>	<u>135,380</u>

5. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging/(crediting):

	2015	2014
	£	£
Depreciation - owned assets	<u>503</u>	<u>503</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2015 nor for the year ended 31 May 2014.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2015 nor for the year ended 31 May 2014.

7. STAFF COSTS

2015	2014
£	£
<u>111,575</u>	<u>63,897</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2015

8. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 June 2014 and 31 May 2015	<u>2,516</u>
DEPRECIATION	
At 1 June 2014	1,270
Charge for year	503
At 31 May 2015	<u>1,773</u>
NET BOOK VALUE	
At 31 May 2015	<u>743</u>
At 31 May 2014	<u>1,246</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Trade debtors	2,047	2,135
Other debtors	1,476	1,296
Prepayments and accrued income	79	897
	<u>3,602</u>	<u>4,328</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015 £	2014 £
Social security and other taxes	1,909	2,655
Accruals and deferred income	1,400	1,400
	<u>3,309</u>	<u>4,055</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2015 Total funds £	2014 Total funds £
Fixed assets	23	720	743	1,246
Current assets	43,711	14,328	58,039	56,116
Current liabilities	(1,191)	(2,118)	(3,309)	(4,055)
	<u>42,543</u>	<u>12,930</u>	<u>55,473</u>	<u>53,307</u>

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NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2015

12. MOVEMENT IN FUNDS

	At 1/6/14 £	Net movement in funds £	At 31/5/15 £
Unrestricted funds			
General fund	39,973	2,570	42,543
Restricted funds			
Clacks Council Grant	2,059	(2,059)	-
Big Lottery Grant	8,673	(6,606)	2,067
TSEIF	-	10,863	10,863
Santander	2,602	(2,602)	-
	<u>13,334</u>	<u>(404)</u>	<u>12,930</u>
TOTAL FUNDS	<u>53,307</u>	<u>2,166</u>	<u>55,473</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,891	(42,321)	2,570
Restricted funds			
Clacks Council Grant	13,514	(15,573)	(2,059)
BBC Children in Need	19,733	(19,733)	-
Big Lottery Grant	18,637	(25,243)	(6,606)
TSEIF	70,664	(59,801)	10,863
Cashback for Communities	1,110	(1,110)	-
Santander	-	(2,602)	(2,602)
Youthlink	4,632	(4,632)	-
	<u>128,290</u>	<u>(128,694)</u>	<u>(404)</u>
TOTAL FUNDS	<u>173,181</u>	<u>(171,015)</u>	<u>2,166</u>

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2015

	2015 £	2014 £
INCOMING RESOURCES		
Voluntary income		
Donations	15,508	11,256
Gift aid	1,476	1,296
	<u>16,984</u>	<u>12,552</u>
Activities for generating funds		
Fundraising events	5,873	6,297
Incoming resources from charitable activities		
Social Services Support	22,034	20,604
Grants	128,290	135,380
	<u>150,324</u>	<u>155,984</u>
Total incoming resources	173,181	174,833
RESOURCES EXPENDED		
Charitable activities		
Wages	121,016	111,576
Lets	14,701	10,708
Transport and trip costs	623	787
Toys and equipment	3,534	4,069
Entertainment acts	-	50
Activity food and drink	3,439	3,366
Clothing costs	923	1,162
Training	4,492	-
Marketing and promotion	2,795	-
	<u>151,523</u>	<u>131,718</u>
Governance costs		
Accountancy	-	1,560
Support costs		
Management		
Insurance	576	575
Telephone	186	116
Postage and stationery	8,455	5,720
Sundries	2,382	3,751
Professional fees	7,390	5,752
Computer equipment	503	503
	<u>19,492</u>	<u>16,417</u>
Total resources expended	171,015	149,695

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 2015**

	2015	2014
	£	£
Net income	<u>2,166</u>	<u>25,138</u>

This page does not form part of the statutory financial statements

