

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

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MAY 2016
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 2016**

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PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2016

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 2016. 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 weekly Parent/Carer/Pre5 Group for children with disabilities and their siblings, a range of personalised support packages, monthly parent information sessions, a parent support group and the 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.

This financial year saw the move and opening of the new premises on a five year lease that is used exclusively by Play Alloa. June and July saw renovations happening to create service friendly space for our base of operation. Then in October through donations and support from companies and grants we were able to build a timber framed structure in our garden for the purposes of a games room.

PLAY ALLOA

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2016

FINANCIAL REVIEW

The year 2015-2016 saw continued and extended 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.

RESERVES POLICY

Play Alloa has a general reserve at 31 May 2016 of £35,216 and £15,385 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 develop our monthly Parent Information Sessions
- To develop our Volunteer Befriending Project
- To develop our Parent and toddler group
- 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

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	Chair	
Mr R Teed	Finance Director	
Mrs A Beardsley	Director	- resigned 21/10/2015
Mrs E McMurdo	Policies & Procedures	
Ms T A McDermid	Director	
Mr J Taylor	Director	- appointed 16/7/2015

Company Secretary

Mrs M Malcolm

PLAY ALLOA

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MAY 2016**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

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

Approved by order of the board of trustees on 18 August 2016 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 2016 set out on pages five to fourteen.

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

18 August 2016

PLAY ALLOA

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2016**

		Unrestricted funds	Restricted funds	Total	2016 funds	Total	2015 funds
	Not es	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	40,444	3,788	44,232			16,984
Charitable activities	4						
General		21,682	140,387	162,069			150,324
Other trading activities	3	6,204	-	6,204			5,873
Total		68,330	144,175	212,505			173,181
 EXPENDITURE ON							
Charitable activities							
General		75,657	141,719	217,376			171,015
NET INCOME/(EXPENDITURE)		(7,327)	2,456	(4,871)			2,166
 RECONCILIATION OF FUNDS							
Total funds brought forward		42,543	12,930	55,473			53,307
TOTAL FUNDS CARRIED FORWARD		35,216	15,386	50,602			55,473

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

PLAY ALLOA**BALANCE SHEET
AT 31 MAY 2016**

	Notes	2016 £	2015 £
FIXED ASSETS			
Tangible assets	9	20,646	743
CURRENT ASSETS			
Debtors	10	4,483	3,602
Cash at bank and in hand		<u>28,517</u>	<u>54,437</u>
		33,000	58,039
CREDITORS			
Amounts falling due within one year	11	<u>(3,044)</u>	<u>(3,309)</u>
NET CURRENT ASSETS		<u>29,956</u>	<u>54,730</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>50,602</u>	<u>55,473</u>
NET ASSETS		<u>50,602</u>	<u>55,473</u>
FUNDS	13		
Unrestricted funds		35,217	42,543
Restricted funds		<u>15,385</u>	<u>12,930</u>
TOTAL FUNDS		<u>50,602</u>	<u>55,473</u>

The notes form part of these financial statements

PLAY ALLOA

**BALANCE SHEET - CONTINUED
AT 31 MAY 2016**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 May 2016.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 May 2016 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 18 August 2016 and were signed on its behalf by:

Mr R Davis -Trustee

Mr R Teed -Trustee

PLAY ALLOA

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2016**

	Notes	2016 £	2015 £
Cash flows from operating activities:			
Cash generated from operations	1	<u>(412)</u>	<u>2,649</u>
Net cash provided by (used in) operating activities		<u>(412)</u>	<u>2,649</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(25,508)</u>	<u>-</u>
Net cash provided by (used in) investing activities		<u>(25,508)</u>	<u>-</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		<u>(25,920)</u>	<u>2,649</u>
Cash and cash equivalents at the beginning of the reporting period		<u>54,437</u>	<u>51,788</u>
Cash and cash equivalents at the end of the reporting period		<u>28,517</u>	<u>54,437</u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2016

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES	2016	2015
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(4,871)	2,166
Adjustments for:		
Depreciation charges	5,605	503
(Increase)/decrease in debtors	(881)	726
Decrease in creditors	<u>(265)</u>	<u>(746)</u>
Net cash provided by (used in) operating activities	<u>(412)</u>	<u>2,649</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2016**

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.

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.

2. DONATIONS AND LEGACIES

	2016	2015
	£	£
Donations	42,736	15,508
Gift aid	<u>1,496</u>	<u>1,476</u>
	<u><u>44,232</u></u>	<u><u>16,984</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2016**

3. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Fundraising events	<u>6,204</u>	<u>5,873</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2016	2015
	General	Total activities
	£	£
Social Services Support Grants	21,682	22,034
	<u>140,387</u>	<u>128,290</u>
	<u>162,069</u>	<u>150,324</u>

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

	2016	2015
	£	£
Big Lottery Grant	34,011	18,638
BBC Children in Need	20,739	20,843
Clacks Council Grant	18,018	13,514
TSEIF	48,881	70,663
Youthlink	5,738	4,632
Befriend YPI	3,000	-
Community Development	<u>10,000</u>	-
	<u>140,387</u>	<u>128,290</u>

5. NET INCOME/(EXPENDITURE)

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

	2016	2015
	£	£
Depreciation - owned assets	<u>5,605</u>	<u>503</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 May 2016 nor for the year ended 31 May 2015.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 May 2016 nor for the year ended 31 May 2015.

7. STAFF COSTS

2016	2015
£	£
<u>138,504</u>	<u>121,016</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2016

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	16,984	-	16,984
Charitable activities			
General	22,034	128,290	150,324
Other trading activities	<u>5,873</u>	<u>-</u>	<u>5,873</u>
Total	44,891	128,290	173,181
EXPENDITURE ON			
Charitable activities			
General	<u>42,320</u>	<u>128,695</u>	<u>171,015</u>
Total	42,320	128,695	171,015
NET INCOME/(EXPENDITURE)	2,571	(405)	2,166
RECONCILIATION OF FUNDS			
Total funds brought forward	39,973	13,334	53,307
TOTAL FUNDS CARRIED FORWARD	<u>42,544</u>	<u>12,929</u>	<u>55,473</u>

9. TANGIBLE FIXED ASSETS

	Long leasehold Improvements £	Computer equipment £	Totals £
COST			
At 1 June 2015	-	2,516	2,516
Additions	<u>23,320</u>	<u>2,188</u>	<u>25,508</u>
At 31 May 2016	<u>23,320</u>	<u>4,704</u>	<u>28,024</u>
DEPRECIATION			
At 1 June 2015	-	1,773	1,773
Charge for year	<u>4,664</u>	<u>941</u>	<u>5,605</u>
At 31 May 2016	<u>4,664</u>	<u>2,714</u>	<u>7,378</u>
NET BOOK VALUE			
At 31 May 2016	<u>18,656</u>	<u>1,990</u>	<u>20,646</u>
At 31 May 2015	<u>-</u>	<u>743</u>	<u>743</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2016

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Trade debtors	2,355	2,047
Other debtors	1,496	1,476
Prepayments and accrued income	<u>632</u>	<u>79</u>
	<u>4,483</u>	<u>3,602</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Social security and other taxes	1,264	1,909
Accruals and deferred income	<u>1,780</u>	<u>1,400</u>
	<u>3,044</u>	<u>3,309</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £	2016 Total £	2015 Total £
Fixed assets	11,740	8,906	20,646		743
Current assets	24,403	8,597	33,000		58,039
Current liabilities	<u>(926)</u>	<u>(2,118)</u>	<u>(3,044)</u>		<u>(3,309)</u>
	<u>35,217</u>	<u>15,385</u>	<u>50,602</u>		<u>55,473</u>

13. MOVEMENT IN FUNDS

	At 1/6/15 £	Net movement in funds £	At 31/5/16 £
Unrestricted funds			
General fund	42,543	(7,326)	35,217
Restricted funds			
Big Lottery Grant	2,067	-	2,067
TSEIF	10,863	(10,863)	-
Youthlink	-	5,318	5,318
Games Room	-	<u>8,000</u>	<u>8,000</u>
	<u>12,930</u>	<u>2,455</u>	<u>15,385</u>
TOTAL FUNDS	<u>55,473</u>	<u>(4,871)</u>	<u>50,602</u>

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MAY 2016**

13. 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	68,330	(75,656)	(7,326)
Restricted funds			
Clacks Council Grant	18,018	(18,018)	-
BBC Children in Need	20,739	(20,739)	-
Big Lottery Grant	34,011	(34,011)	-
TSEIF	48,881	(59,744)	(10,863)
Youthlink	5,738	(420)	5,318
Games Room	13,788	(5,788)	8,000
Befriend YPI	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>144,175</u>	<u>(141,720)</u>	<u>2,455</u>
TOTAL FUNDS	<u><u>212,505</u></u>	<u><u>(217,376)</u></u>	<u><u>(4,871)</u></u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 May 2016.

PLAY ALLOA**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2016**

	2016 £	2015 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	42,736	15,508
Gift aid	<u>1,496</u>	<u>1,476</u>
	44,232	16,984
Other trading activities		
Fundraising events	6,204	5,873
Charitable activities		
Social Services Support	21,682	22,034
Grants	<u>140,387</u>	<u>128,290</u>
	<u>162,069</u>	<u>150,324</u>
Total incoming resources	212,505	173,181
EXPENDITURE		
Charitable activities		
Wages	138,504	121,016
Lets	2,616	14,701
Transport and trip costs	2,336	623
Toys and equipment	5,741	3,534
Activity food and drink	2,755	3,439
Clothing costs	708	923
Training	6,623	4,492
Marketing and promotion	1,712	2,795
Premises costs	<u>36,617</u>	<u>-</u>
	197,612	151,523
Support costs		
Management		
Insurance	1,258	576
Telephone and internet	2,312	186
Postage and stationery	5,484	8,455
Sundries	1,481	2,382
Professional fees	3,624	7,390
Long leasehold	4,664	-
Computer equipment	<u>941</u>	<u>503</u>
	<u>19,764</u>	<u>19,492</u>
Total resources expended	217,376	171,015

This page does not form part of the statutory financial statements

PLAY ALLOA

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2016**

	2016	2015
	£	£
	<hr/>	<hr/>
Net (expenditure)/income	<u>(4,871)</u>	<u>2,166</u>