

REGISTERED COMPANY NUMBER: SC197785 (Scotland)
REGISTERED CHARITY NUMBER: SC029167

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2019
for
Play Scotland**

Jeffrey Crawford & Co
Chartered Accountants
25 Castle Terrace
Edinburgh
EH1 2ER

Play Scotland

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Play Scotland (Registered number: SC197785)

**Report of the Trustees
for the Year Ended 31 March 2019**

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 March 2019. 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

Our Vision

Play Scotland works to promote the importance of play for all children and young people, and campaigns to create increased play opportunities in the community.

Our Mission

To increase awareness of the importance of play to the development and well-being of children and young people in Scotland.

To ensure that all children and young people in Scotland have equal opportunities to participate in diverse and quality play experiences that meet their individual need.

Play Scotland's work is underpinned by Article 31 UN Convention on the Rights of the Child, and the UNCRC General Comment No17 (Article 31) which articulates the "the need to create time and space for children to engage in spontaneous play, recreation and creativity, and to promote societal attitudes that support and encourage such activity."

Priorities for Play Scotland

- Political lobbying to embed play in strategic planning across Scotland, and make the case for a statutory duty for play.
- Developing strategic resources to support parents and families, play providers, community planning.
- Workforce development of the playwork sector, the children's services workforce and other professionals whose strategic decision making impacts on play.
- Research into play in Scotland (space to play, time to play, funding for play), building robust evidence in order for improvements to be delivered.

**Report of the Trustees
for the Year Ended 31 March 2019**

OBJECTIVES AND ACTIVITIES

Significant activities

Play Scotland achieved a number of key outputs in 2018/19 which underpin our aims and objectives and create a strong basis for future development and delivery of the following outcomes:

- 1 The public sector has an improved understanding of the role of play in enhancing holistic development and decision making for children and young people.
- 2 The capacity and ability of key stakeholders to articulate children's and young people's play needs and rights, has been increased.
- 3 Local opportunities for playful families and communities are improved through CPP'S building play into their strategic plans.
- 4 Improved workforce knowledge of the importance of quality play opportunities for children and young people.

Play Scotland continues to provide a unique overview in terms of policy, practice and advocacy of children's right to play freely to the Scottish Government and local authorities, Community planning partnerships, a wide range of organisations and key networks. Play Scotland plays a strong leadership role in ensuring that our children have a playful childhood here and now, with their optimum health and wellbeing our ultimate ambition. The organisation is close to realising a key priority in achieving a statutory duty for play, currently in the new Planning Bill as an amendment proposed by MSP Monica Lennon.

In 2018/9 we have worked to ensure that play is referenced across many policy areas in Scotland and are particularly pleased at the current alignment of policies, language and aspiration in the vision of relevant policies, strategies and initiatives, such as the Community Empowerment Act; Raising Attainment; Land Reform Proposals; Planning (Scotland) Bill; Place Standard Tool; Active Scotland; Anti-Poverty; Health; Youth Strategy; Parenting Strategy; Play Strategy; Children and Young People's Act (2014). Ambitious aspirations such as building well-being, resilience, confidence and competence in our children, families and communities are at the heart of our agenda.

Play Scotland continues to be a leading partner in the implementation of Scotland's National Play Strategy, working collaboratively with partners and stakeholders. Our key focus of this work has been delivering Getting it Right for Play to Local Authorities and Community Planning Partnerships while also administering and strengthening Scotland's Play Council, establishing and chairing the Play Council Strategy Group. The organisation is leading in the review of the current Play Strategy for the Scottish Government.

Play Scotland will reposition and prepare in 2019 to assist in the implementation and guidance around the new Play sufficiency Duty for Play in Scotland to ensure that every child can realise their right to play; and continue to provide strategic support to the public sector, parents and providers to improve, through play-based interventions, the wellbeing of children and young people - from better mental health and physical literacy outcomes to higher academic performance, enriched creativity and improved social skills.

2018/19 Play Scotland profile and significant activities

Profile membership and reach

Children's charity formed in 1998, now with **1180 members, 1,151,896 resource shares, Facebook annual figure 2,879,398**. Increase in followers 27%. 2018 Membership Survey completed 16 percent return rate.

Eight thousand twitter followers, 19 Pinterest boards, **annual total Pinterest views 108,072. 860 Play Charter pledges.** 80 members of Scotland's Play Council, 20 members Play Council Strategic Group. Working in 10 local authority areas with over 300 professionals to deliver Getting it Right for Play and in 28 local authorities with Play on Pedals training. Play Scotland continues to be an active partner in the role out of Play on Pedals project and training. Play Scotland has members in, and is active in all 32 local authority areas.

Play Scotland is the Scotland representative and member of Children's Play Policy Forum, Play Safety Forum, and the CEO is a member of BSI committee for children's playgrounds standards (UK and European). Play Scotland is an active partner in the ARUP Children's Infrastructure Partnership.

Play Scotland (Registered number: SC197785)

Report of the Trustees for the Year Ended 31 March 2019

OBJECTIVES AND ACTIVITIES

Significant activities

Play Scotland is the key national partner in UK Playday 2018. Over 30 Playday events registered in Scotland from the borders to Shetlands, over 20,000 children took part in these events.

Play Scotland launched new resources and provided a range of training alongside the promotion of evidence, research and resources on the benefits of play for children, families and communities.

Play Scotland continued to strengthen the Play Council to advocate for Play and the Play Council Strategy Group to support the delivery and review of Play Strategy Actions in Scotland.

6 main events delivered in 2018/19

May 2018 - week long Lobby Garden Scottish Parliament sponsored by MSP Ruth Maguire and launch of two publications and resources

- Parents' Play Pack - Ruth Maguire

- Free to Play Design Guide for Inclusive Play Spaces - Minister for Children and Young People

June 2018 - Play Convention Shetland

August 2018 - Glasgow Games Go Live!

September 2018 - Richard Louv and Minister for Children and Young People at Royal Botanic Gardens

November 2018 - Full Play Council Seminar in Inverness with Minister for Children and Young People

February 2019 - AGM and Can I Play Too Seminar in Edinburgh

Training

26 events with over 2,600 attendees.

General overview

- There has been an increase in international requests to use Play Scotland tools and resources and to present on our exemplar work with local authorities.
- More partnership working requests and increased bespoke training and presentation requests from a broader audience including Scottish Canals, Countryfile Live and National Trust. Joint Sudacrem Play More 2018 Campaign brought more resources into nurseries in Scotland with 7 winners and 3 murals awarded in September.
- In August 2018 Play Scotland provided a playwork site at Glasgow Live - Glasgow Games event and at the Wildhood festival.
- Play Scotland in partnership with the Family Centre delivered Scotland's second Play Convention in Shetland in June 2018 with almost 100 delegates and participants.
- Significant breakthrough in the new Planning Bill and progress on the Safer Streets Bill and Transport Strategy.
- Minister Maree Todd is engaged in our work and supported our key events this year. She travelled to Cardiff for the 4 Nations Play Symposium in November 2018 and has agreed to host next one in Scotland in 2020.
- We remain a close partner in the Place Standard review with NHS Health Scotland.
- The Play Council and Strategy Group working well and funding secured for Play Scotland to lead a review and report of the Play Strategy for the Scottish Government.
- Play Scotland worked with the Care Inspectorate on developing and promoting good practice through the new publication Gender Play.

FINANCIAL REVIEW

Financial position

The trustees are satisfied with the results of the year. The incoming resources for the year are £214,871 (2018: £228,196). At the year-end, the total unrestricted fund is £28,551 (2018: £32,536). Taking into account the restricted fund of £22,000 (2018: £82,557), the total funds as at 31 March 2019 are £50,551 (2018: £115,093). The trustees consider these are more than adequate to meet the charity's ongoing requirements.

Principal funding sources

The charity receives its core funding from the Corra Foundation for Scotland. In addition, the charity holds conferences in which fees received are expended towards the general expenditure of the charity.

Play Scotland (Registered number: SC197785)

**Report of the Trustees
for the Year Ended 31 March 2019**

FINANCIAL REVIEW

Reserves policy

Unrestricted funds

The trustees would like to maintain general reserves at a level adequate to meet the charity's principal activities and three months contractual liabilities.

Restricted funds

The policy of the trustees is to expend the income of these funds in accordance with the purposes of the funds.

GOING FORWARD : DELIVERING THE PLAY STRATEGY IN SCOTLAND

Improving Outcomes for children and young people through play sufficiency, quality and accessibility

Play Scotland aims to continue to improve outcomes for children and young people by extending and developing the quality and accessibility of play opportunities across Scotland. Campaigning for a Play Sufficiency duty and delivering this aim through Getting it Right for Play enables us to directly contribute to: safer, stronger and healthier communities; well designed, built, natural and sustainable environments; best start in life where young people are better learners; more risk literate approaches to play; friendlier neighbourhoods for children and adults; more active lifestyles and better mental health.

Scotland's National Play Strategy

As the national play organisation Play Scotland aims to be the lead organisation implementing and reviewing Scotland's National Play Strategy vision and action plan, by working with the Scottish Government and key partners in the Play Council Strategy Group, the youth sector, parents groups and the creative arts and drama sector, other national organisations, funders and playwork providers.

Advocacy for Play

Play Scotland will continue to strengthen its advocacy for the child's right to play everyday, and act as a catalyst to enrich the lives of children, families and communities, while delivering strategic outcomes across Early Years, the Youth Sector, Education, Health and Planning.

Strategic Tools to support Play

Play Scotland will continue to develop resources, research and interventions that meet the needs of children, families and communities, and address play in a strategic way - in particular, developing with others a mental health indicator for play; delivering a culture of childhood through play as outlined in the General Comment; promoting play and playful families in the public realm through our Boredom Busters App; enhancing informal play opportunities and recreation spaces and places, through the implementation of the Play Map tools- Getting it Right for Play and the Place Standard.

Professionalising Playwork

Following the review of the National Occupational Standards for Playwork (2015/16), Play Scotland will continue to work strategically with partners, including SkillsActive, the Care Inspectorate, SQA and trainers to deliver quality Playwork training and the PDA level 8 Strategic Planning for Play Award, and will work to build a Playwork Education and Training Forum in Scotland with employers.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and governed by the memorandum and articles of association dated 2 July 1999. It is recognised as a charity in Scotland.

Recruitment and appointment of new trustees

Requirements are discussed at Board meetings. Vacant positions available on the board are discussed regularly and attempts made to identify individuals with the appropriate skill base who are then encouraged to apply to become trustees. The vacancy categories are advertised on the Play Scotland website throughout the year.

**Report of the Trustees
for the Year Ended 31 March 2019**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Board Directors are appointed to oversee the management of Play Scotland and to provide strategic guidance to the operation and management of the organisation. The Board comprises up to 15 Directors, including the Chair. Play Scotland currently has 10 Directors, with succession planning in place, and a broad range of categories and skills identified that influence recruitment. Directors are appointed for terms of not more than 3 years, renewable for 3 years twice, and exceptionally for a further two years. Since the AGM November 2017 there is an enhanced skill base and better gender balance of Directors. More diversity on the Board is pro-actively sought.

The staff structure is flat with Chief Executive Officer line managing two staff members and any project/seconded staff, and reporting directly to the Board, and is in turn line managed by a designated Director, currently the Treasurer John Cleary. Posts for 2017/18 CEO; Communications and Information; Strategy and Development.

Induction and training of new trustees

A new trustee is given an Induction pack of information about the charity and what is expected of a trustee. An induction meeting is arranged for all new trustees prior to their first board meeting. The Induction for the new Board members is led by Company Secretary Ross Dunn. There is an annual staff and Board away day to build understanding of the work of Play Scotland and develop strategic planning.

Risk management

The Board of Directors have assessed the major risks to which the charity is exposed, in particular those relating to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks. The risk register is reviewed annually.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC197785 (Scotland)

Registered Charity number

SC029167

Registered office

Level 1
Rosebery House
9 Haymarket Terrace
EDINBURGH
EH12 5EZ

Trustees

| | |
|---------------|--------------------|
| S Knight | - resigned 30.4.19 |
| H Harbottle | |
| R D Dunn | |
| J Cleary | |
| L Mckie | |
| J Wood | - resigned 8.5.19 |
| H L Armstrong | |
| P Liddell | |
| L C Bauer | |

Company Secretary

R D Dunn

Play Scotland (Registered number: SC197785)

**Report of the Trustees
for the Year Ended 31 March 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent examiner

R L H Crawford BA CA CTA
Jeffrey Crawford & Co
Chartered Accountants
25 Castle Terrace
Edinburgh
EH1 2ER

Bankers

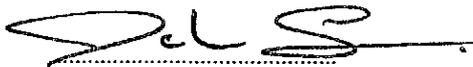
Bank of Scotland
42 Gyle Avenue
Edinburgh
EH12 9JU

Chief Executive Officer

Marguerite Hunter Blair

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 1st October 2019 and signed on its behalf by:



J Cleary - Trustee

Play Scotland

Statement of Trustees Responsibilities for the Year Ended 31 March 2019

The trustees (who are also the directors of Play Scotland for the purposes of company law) are responsible for preparing the Report of the Trustees 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

**Independent Examiner's Report to the Trustees of
Play Scotland (Registered number: SC197785)**

I report on the accounts for the year ended 31 March 2019 set out on pages nine to seventeen.

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 (as amended). 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 (as amended). 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 the course of 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.



R L H Crawford BA CA CTA
Jeffrey Crawford & Co
Chartered Accountants
25 Castle Terrace
Edinburgh
EH1 2ER

Date: 31 October 2019.....

Play Scotland

Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2019

| | Notes | Unrestricted fund £ | Restricted funds £ | 2019 Total funds £ | 2018 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 3 | 200,000 | - | 200,000 | 200,000 |
| Charitable activities | | | | | |
| Conference fees | | 19,899 | - | 19,899 | 28,196 |
| Charitable activities | | (5,390) | - | (5,390) | - |
| Other income | | 362 | - | 362 | - |
| Total | | <u>214,871</u> | <u>-</u> | <u>214,871</u> | <u>228,196</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | | <u>218,856</u> | <u>60,557</u> | <u>279,413</u> | <u>262,731</u> |
| NET INCOME/(EXPENDITURE) | | <u>(3,985)</u> | <u>(60,557)</u> | <u>(64,542)</u> | <u>(34,535)</u> |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>32,536</u> | <u>82,557</u> | <u>115,093</u> | <u>149,628</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u><u>28,551</u></u> | <u><u>22,000</u></u> | <u><u>50,551</u></u> | <u><u>115,093</u></u> |

The notes form part of these financial statements

Play Scotland (Registered number: SC197785)

**Balance Sheet
At 31 March 2019**

| | Notes | Unrestricted fund £ | Restricted funds £ | 2019 Total funds £ | 2018 Total funds £ |
|--|-------|---------------------------|--------------------------|-----------------------------|-----------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 9 | 3,680 | - | 3,680 | 4,876 |
| CURRENT ASSETS | | | | | |
| Debtors | 10 | 3,717 | - | 3,717 | 5,444 |
| Cash at bank | | 32,489 | 31,000 | 63,489 | 118,744 |
| | | <u>36,206</u> | <u>31,000</u> | <u>67,206</u> | <u>124,188</u> |
| CREDITORS | | | | | |
| Amounts falling due within one year | 11 | (11,335) | (9,000) | (20,335) | (13,971) |
| NET CURRENT ASSETS | | | | | |
| | | <u>24,871</u> | <u>22,000</u> | <u>46,871</u> | <u>110,217</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>28,551</u> | <u>22,000</u> | <u>50,551</u> | <u>115,093</u> |
| NET ASSETS | | | | | |
| | | <u>28,551</u> | <u>22,000</u> | <u>50,551</u> | <u>115,093</u> |
| FUNDS | | | | | |
| Unrestricted funds | 13 | | | 28,551 | 32,536 |
| Restricted funds | | | | 22,000 | 82,557 |
| TOTAL FUNDS | | | | | |
| | | | | <u>50,551</u> | <u>115,093</u> |

The notes form part of these financial statements

Play Scotland (Registered number: SC197785)

Balance Sheet - continued
At 31 March 2019

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 1st October 2019 and were signed on its behalf by:


.....
J Cleary -Trustee


.....
H Harbottle -Trustee

The notes form part of these financial statements

Play Scotland

Notes to the Financial Statements for the Year Ended 31 March 2019

1. STATUTORY INFORMATION

Play Scotland is a company limited by guarantee registered in Scotland. The company's registered number and registered office address can be found in the Reference and Administrative Details section in the Report of the Trustees.

2. 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.

The presentation currency of the financial statements is the Pound Sterling (£).

Incoming resources

All incoming resources are included on the Statement of Financial Activities when charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants are recognised in full in the year in which they are received unless fully or partially attributable to future years.

Conference income and subscriptions received are recognised when the conferences take place.

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 benefit 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 costs 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.

Allocation and apportionment of costs

Costs are allocated to activities based on an estimate of the resources applied to each project during the year.

Tangible fixed assets

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

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 15% on cost |
| Computer equipment | - 33% on reducing balance |

At each reporting date fixed assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared with its carrying amount. If estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in the SOFA.

Taxation

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

Play Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2019

2. ACCOUNTING POLICIES - continued

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.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charitable company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

Significant judgements and estimates

Preparing the financial statements may require the trustees to make significant judgements and estimates. There were no item in the financial statements where these judgements and estimates were required.

3. DONATIONS AND LEGACIES

Grants received are as follows:

| | 2019 | 2018 |
|-----------------------|----------------|----------------|
| | £ | £ |
| CYPFEIF and ALEC Fund | 200,000 | 200,000 |
| | <u>200,000</u> | <u>200,000</u> |

4. SUPPORT COSTS

Support costs of charitable activities are as follows:

| | 2019 | 2018 |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Governance costs | | |
| Independent examiner's remuneration | 2,400 | 2,000 |
| | <u>2,400</u> | <u>2,000</u> |

5. NET INCOME/(EXPENDITURE)

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

| | 2019 | 2018 |
|-------------------------------------|--------------|--------------|
| | £ | £ |
| Independent Examiner's remuneration | 2,400 | 2,000 |
| Depreciation - owned assets | 2,364 | 1,695 |
| | <u>2,364</u> | <u>1,695</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 March 2019

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

Trustees' expenses

An amount of £779 (2018: £840) was paid for trustees' expenses during the year for travel and subsistence costs.

7. STAFF COSTS

| | 2019 £ | 2018 £ |
|-----------------------|----------------|----------------|
| Wages and salaries | 138,589 | 127,518 |
| Social security costs | 11,396 | 11,219 |
| Other pension costs | 8,444 | 5,488 |
| | <u>158,429</u> | <u>144,225</u> |

The average monthly number of employees during the year was as follows:

| | 2019 | 2018 |
|----------------|----------|----------|
| Administration | <u>3</u> | <u>3</u> |

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 200,000 | - | 200,000 |
| Charitable activities | | | |
| Conference fees | 28,196 | - | 28,196 |
| Total | <u>228,196</u> | <u>-</u> | <u>228,196</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Charitable activities | 256,328 | 6,403 | 262,731 |
| Total | <u>256,328</u> | <u>6,403</u> | <u>262,731</u> |
| NET INCOME/(EXPENDITURE) | <u>(28,132)</u> | <u>(6,403)</u> | <u>(34,535)</u> |
| Transfers between funds | <u>(4,752)</u> | <u>4,752</u> | <u>-</u> |
| Net movement in funds | <u>(32,884)</u> | <u>(1,651)</u> | <u>(34,535)</u> |

Play Scotland

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|--------------------------|---------------------|
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 65,420 | 84,208 | 149,628 |
| TOTAL FUNDS CARRIED FORWARD | <u>32,536</u> | <u>82,557</u> | <u>115,093</u> |

9. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|-----------------------|-------------------------------|----------------------------|---------------|
| COST | | | |
| At 1 April 2018 | 3,219 | 7,175 | 10,394 |
| Additions | - | 1,168 | 1,168 |
| At 31 March 2019 | <u>3,219</u> | <u>8,343</u> | <u>11,562</u> |
| DEPRECIATION | | | |
| At 1 April 2018 | 886 | 4,632 | 5,518 |
| Charge for year | 566 | 1,798 | 2,364 |
| At 31 March 2019 | <u>1,452</u> | <u>6,430</u> | <u>7,882</u> |
| NET BOOK VALUE | | | |
| At 31 March 2019 | <u>1,767</u> | <u>1,913</u> | <u>3,680</u> |
| At 31 March 2018 | <u>2,333</u> | <u>2,543</u> | <u>4,876</u> |

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 £ | 2018 £ |
|--------------------------------|--------------|--------------|
| Trade debtors | 3,217 | 4,944 |
| Prepayments and accrued income | 500 | 500 |
| | <u>3,717</u> | <u>5,444</u> |

Play Scotland

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2019**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2019 | 2018 |
|---------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 3,258 | 5,950 |
| Social security and other taxes | 3,952 | 3,833 |
| Other creditors | 1,035 | 988 |
| Accruals and deferred income | 12,090 | 3,200 |
| | <u>20,335</u> | <u>13,971</u> |

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

| | 2019 | 2018 |
|-----------------|----------|--------------|
| | £ | £ |
| Within one year | - | 3,150 |
| | <u>-</u> | <u>3,150</u> |

13. MOVEMENT IN FUNDS

| | At 1.4.18 | Net movement in funds | At 31.3.19 |
|---------------------------|----------------|--------------------------|---------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 32,536 | (3,985) | 28,551 |
| Restricted funds | | | |
| Playful Families Grant | 82,557 | (60,557) | 22,000 |
| | <u>115,093</u> | <u>(64,542)</u> | <u>50,551</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 214,871 | (218,856) | (3,985) |
| Restricted funds | | | |
| Playful Families Grant | - | (60,557) | (60,557) |
| | <u>214,871</u> | <u>(279,413)</u> | <u>(64,542)</u> |

Play Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2019

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.17 £ | Net movement in funds £ | Transfers between funds £ | At 31.3.18 £ |
|---------------------------|----------------|-------------------------------|---------------------------------|-----------------|
| Unrestricted Funds | | | | |
| General fund | 65,420 | (28,132) | (4,752) | 32,536 |
| Restricted Funds | | | | |
| Playful Families Grant | 88,960 | (6,403) | - | 82,557 |
| Getting it Right for Play | (4,752) | - | 4,752 | - |
| | <u>84,208</u> | <u>(6,403)</u> | <u>4,752</u> | <u>82,557</u> |
| TOTAL FUNDS | <u>149,628</u> | <u>(34,535)</u> | <u>-</u> | <u>115,093</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 228,196 | (256,328) | (28,132) |
| Restricted funds | | | |
| Playful Families Grant | - | (6,403) | (6,403) |
| TOTAL FUNDS | <u>228,196</u> | <u>(262,731)</u> | <u>(34,535)</u> |

Nature and purpose of funds

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

Playful Families is a restricted fund for the development and provision of software resources.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2019.