

PLAY MIDLOTHIAN

**Company number SC 240729
Charity registration number SC025474**

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

**James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
EDINBURGH
EH20 9QH**

**Reference and Administrative Details
for the year ended 31 March 2021**

<i>Company number:</i>	SC 240729
<i>Charity registration number:</i>	SC025474
<i>Directors:</i>	B Bradbury E Waye C Morgan N MacKinnon (resigned 31 March 2021) E C Black (resigned 19 June 2020) J M Paul L S Martin (appointed 1 May 2020) S Affleck (appointed 16 September 2020) AJ Allan (appointed 19 January 2021)
<i>Secretary and Chief Executive:</i>	S McIntyre
<i>Independent Examiner:</i>	Christopher Spalding C.A. (ICAS) James Anderson & Co Chartered Accountants Pentland Estate Straiton Edinburgh EH20 9QH
<i>Registered Office:</i>	Gorebridge Beacon Hunterfield Road Gorebridge Midlothian EH23 4TT
<i>Governing Document:</i>	Memorandum and Articles of Association

Report of the Directors For the year ended 31 March 2021

The Trustees who are also the Directors present their annual report and financial statements of the charity for the year ended 31 March 2021.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and 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).

Objectives

Play Midlothian's charitable objectives are:

- (a) To advance the learning, health and wellbeing of children, young people, families and communities through the provision of resources, activities and community support and assistance.
- (b) The provision of recreational facilities, or the organisation of recreational activities, or the provision of assistance with either recreational facilities or activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended, and only in relation to recreational activities or facilities which are:
 - i. primarily intended for persons who have need of them by reason of their age, ill health, disability, financial hardship or other disadvantage; or
 - ii. available to members of the public at large.
- (c) To uphold and advocate for the child's right to play, as enshrined in article 31 of the United Nations Convention on the Rights of the Child and General Comment 17.

Activities

Play Midlothian works to support children to flourish through play. We provide a range of much needed outreach play services for children, using local community facilities. We address the additional barriers to play encountered by children experiencing any kind of disadvantage or marginalisation.

Our focus is self-directed play of all types - we follow children's lead. We are supportive of children undertaking appropriate challenges, and building their risk management skills. We want children to have access to everyday adventures, which help them to learn, grow and develop.

Our key 2020-21 services for children and families are:

- Out2Play - four weekly outdoor play sessions in public parks in Midlothian
- Stay for Play - weekend family play sessions for parent(s)/carer(s) with young children
- Old Dalkeith Colliery Play Sessions - a weekly play session for children resident at the site for Gypsy, Roma and Traveller communities
- Play for All - support and ideas for play in and around the home for families with disabled children
- Partnerships with schools - play opportunities in support of attainment and wellbeing

Our other areas of work are:

- Delivering expert assistance to groups and individuals through a training programme, information sharing, and consultancy
- Partnering with Midlothian Council on implementation of the Midlothian Play Strategy

We would ordinarily involve volunteers however this was not possible due to Covid-19 restrictions.

Report of the Directors (Continued) For the year ended 31 March 2021

Achievements and Performance

Play Midlothian's planning process entails creation of a strategic plan on a three to five-year cycle and an annual service and development plan. Progress on implementation is reviewed by the directors at bimonthly board meetings. All staff have work-plans with targets that link to the higher level plans, progress under which is reviewed at regular appraisal meetings.

As is the case for every organisation, the Covid-19 pandemic caused significant disruption to our planned outputs. At the start of the March 2020 lockdown, we closed our in-person services and quickly moved to digital and phone-based support. Not all our existing service users chose to engage with this alternative provision, though new families who were struggling with lockdown were referred by social work and other agencies. We provided weekly tailored play plans for families, supporting them with ideas for playful home schooling, all family play and strategies to overcome challenges. Additionally, we created and distributed 50 activity packs with play resources. We also provided activity ideas for our partner organisation St David's RC Primary School to send to parents, and shared videos and photos of play ideas on our social media.

"[The ideas] were actually really great." (parent)

"Before Covid-19, it was easier to plan days out with the boys to keep them amused, but we found it very difficult being stuck in the house so we were really in need of some advice and although things are not quite completely back to normal, it's definitely better now we have been given some support." (parent)

In-person outdoor services for children were among the first allowed to reopen in 2020 and were considered low risk for virus transmission. Many of our sessions already operated exclusively outdoors, and our experience in this area meant we could readily adapt our remaining services to run outdoors. We began re-opening our in-person services at the beginning of the school summer holidays, and had concluded this by the autumn. Operational adaptation was an ongoing focus throughout the year, as national guidance regularly changed.

To mitigate risk and comply with guidance, we shortened session times and were required to limit the number of participants. We found the level of engagement varied from service to service. Out2Play and Stay for Play quickly filled up, and we operated a waiting list for Stay for Play sessions, as the number of families permitted by the guidance was low. As a 1:1 support service, Play for All is reliant on a steady flow of referrals. However, potential referrers had reduced capacity to engage with outside agencies. It took time to build new participation in Play for All. Our overall output is lower than for the previous year. However, the support was a vital lifeline for many of our service users and helped them through what would otherwise have been a lonely and highly stressful time, and so our impact was at its most significant.

"For some of us this is the only place we are allowed to" (child, aged 8, Out2Play)

"With indoor play being stopped due to covid outdoor sessions have been a god send" (parent, Stay for Play)

Out2Play was useful during Covid – both mum and me felt nervous. But not at Out2Play because there's always people to help when there's a question in my head and I can't get it out (child, age 10, Out2Play)

In 2020-21, we directly engaged 216 individual children (aged 0-12) and 90 individual adults in our various services, plus reached at least 2,200 individuals with our play ideas. We provided 334 sessions of play and support for children and families. We were not commissioned to provide training this year, however we held two virtual play forums to support settings with the challenges of the pandemic for children's play and partnered with Play Scotland to produce guidance on writing a play policy.

Our service evaluations across the board have shown good progress towards our intended outcomes for children, families and communities, and the ways in which we supported people to cope with the pandemic. A few headline messages are:

- The Play for All families scored "I regularly set up play activities at home" at an average of 2.9 out of 5 before our support, and 4 out of 5 after our support (where 1 is strongly disagree and 5 is strongly agree). Average scores for 'I am confident about playing with my child(ren) at home' increased from 3.7/5 to 4.7/5
- 64.3% of children responding agreed that coming to Out2Play helped them connect with friends. 78.6% of children said that we helped them stay more active.
- 60% of parents responding agreed Stay for Play had helped their family cope with the impacts of coronavirus 'a lot'. 40% strongly agreed Stay for Play had helped them make friends and social contacts.

"The play really helps him come out of his shell" (parent, Play for All)

Report of the Directors (Continued) For the year ended 31 March 2021

Achievements and Performance (Continued)

"Thank you so much for the ideas... His Health Visitor and Speech and Language have said he's come on leaps and bounds in his development and a part of that is you" (parent, Play for All)

"My Granddad was really unwell and in hospital but coming to Out2Play helped me not think about it as much" (child, age 11, Out2Play)

"I feel gives me play ideas for my children and felt supported by play staff" (parent, Stay for Play)

"It gave us somewhere to go and fill time with play and pick up some ideas for activities to try at home. It really helped to be out and social, and share experiences with others who were going through the same limitations" (parent, Stay for Play)

"The best thing about these sessions is that they keep us entertained because it's pretty boring as there is no park here" (child, Old Dalkeith Colliery)

A significant milestone was the development of the Midlothian Children and Young People's Wellbeing Consortium, of which Play Midlothian is a founding member, alongside MYPAS, Play Therapy Base, Midlothian Sure Start and Home Link Family Support. The charities came together in this because they had complimentary, but distinct, services to offer, and a shared interest in child wellbeing. The purpose of the group is to enable holistic, multi-disciplinary intervention on a longer-term basis for children, young people and families.

Financial Review

The financial statements are contained in the following pages 8 to 16.

Incoming resources for the year were £263,150 (2020: £201,164). We would like to express our enormous gratitude to our various funders, donors and providers of in-kind support. Further details of our grant funders are shown in notes 3 and 4 on page 11 and 12 of the accounts. Resources expended totalled £153,380 (2020: £180,789). This reflects the reduced level of operational activity.

The results for the year show no change to our general reserve at £49,093.

We would like to express additional thanks to the funders who provided Covid-19 support, which enabled us to cover ongoing overheads and implement required service adaptations. Had it not been for this, we would have ended the year in a worsened financial position. Contracts were on hold, many funders had postponed assessing applications, and we faced reduced self-generated income. We are also grateful for the Coronavirus Job Retention Scheme, which enabled us to retain experienced staff while operational needs were too low to otherwise justify the ongoing staff bill.

The higher income than expenditure is due to various factors:

- In the latter stages of 2020-21, our appeals for 2021-22 services raised income to hold in restricted fund balances for that financial year.
- We raised funds towards a new child mental health service, for which there is a strong need. These are held as a restricted fund balance until the remainder is raised and the service can launch in 2021-22.
- Less of our income met the conditions for deferral than in previous financial years, therefore more income intended for the next financial year was realised in the current financial year than historically the pattern for Play Midlothian.
- A £40,759 grant from Adapt and Thrive was awarded later in the year for our Covid-19 recovery plans, and this is held in a designated fund for implementation in 2021-22.

Concerns remain for our 2021-22 fundraising prospects, as we know that grant funders are receiving a higher level of applications, and success rates are declining accordingly. However, a significant mitigating factor is our Adapt and Thrive grant, which primarily enables recruitment of a Business Development Manager to diversify our income, therefore we are optimistic that new income streams will be found.

Reserves Policy

The Directors have considered Play Midlothian's reserves policy in relation to the main risks facing the organisation and consider that reserves of three to six months of ordinary operating expenditure are appropriate. Our current level of general reserve represents close to four months of ordinary operating expenditure based on 2020-21 expenditure. However, this will require monitoring in 2021-22, as our expenditure budget increases again.

Principle funding sources

Play Midlothian's income is from a variety of sources, principally a range of grant-giving funders, but also generated income such as donations, charging for some services and membership fees. Further detail is available in the Notes to the Annual Accounts.

Report of the Directors (Continued)
For the year ended 31 March 2021**Plans for Future Periods**

We have created the model for a pilot service, using the power of play in nature to support children aged 7-9 with emerging mental health challenges. The purpose is secondary prevention / very early intervention in emerging child mental health challenges. The outcomes we aim to achieve are:

- Mental health is prevented from worsening for participants
- Children build key skills, dispositions and resilience that protect their mental health going forward
- Children feel better about themselves

Fundraising is well underway, and we plan to launch the service in 2021-22. This will involve close working with Consortium partners on referrals and effective pathways to appropriate help for children, ensuring there is no wrong door to support.

We will also publish our next three-year Strategic Plan in 2021-22.

Reference and Administrative Details

The information relating to Play Midlothian is on page 1.

Structure, Governance and Management*Status and Governing Document*

Play Midlothian is a company limited by guarantee governed by its Memorandum and Articles of Association. Play Midlothian is also registered as a charity with the Office of the Scottish Charity Regulator (OSCR).

Directors

The Directors are appointed and re-elected each year at the company's Annual General Meeting, in accordance with the Articles of Association. Directors can be co-opted during the year and these new appointments stand for re-election at the following Annual General Meeting.

Recruitment of New Directors

The Directors are recruited to maintain a balance of skills within the board.

Induction and Training of Directors

Induction training and an induction pack is provided, and ongoing training opportunities are made available. Training publications are made available to Directors to assist them carry out their duties and understand their responsibilities.

Organisational Structure

The board appoints the Chief Executive, who has the delegated responsibility for operational management. The 2020-21 staff team comprises a Play Services Manager, an Administrator, Development Officers/Workers and Community Playworkers. Following an operational review, we plan changes to this structure early in 2021-22, to enable more flexibility and further growth and development. The Directors meet on at least six occasions a year to receive reports from the Chief Executive and to carry out management, strategic and financial reviews.

Pay Policy for Senior Staff

All Directors give of their time freely and no Director received remuneration in the year. Play Midlothian's board is responsible for setting employee salary levels. All salaries are benchmarked with similar roles in the third sector.

Related Parties

Play Midlothian has a working relationship (for example on the Midlothian Play Strategy) with Midlothian Council, one of our providers of core funding.

Risk Management

Play Midlothian has historically been dependent on grant income, identified as a risk. In 2019-20, we further diversified income, with an increase from contracts and training. However an impact of the pandemic has been to reduce income again from these sources. We will continue to work to broaden our sources of income in the years ahead and have funds in place to recruit a Business Development Manager.

Significant new risks emerged because of COVID-19. These included health and safety risks to staff and service users, potential loss of income, and a stalling of plans. Frequent review and update of a COVID-19 risk register took place, to keep pace with the changing wider context.

Report of the Directors (Continued)
For the year ended 31 March 2021*Risk Management (Continued)*

The Directors risk management process comprises:

- An annual review of the principal risks and uncertainties that the charity faces - increased to bimonthly for 2020-21 in light of COVID-19
- The establishment of policies, systems and procedures to mitigate those risks
- The establishment of policies, systems and procedures to minimise and/or manage any potential impact on the charity should those risks materialise

The Directors are satisfied that the major risks to which the charity is exposed have been reviewed and procedures have been established to manage these risks.

Statement of Directors Responsibilities

The charity's Directors are responsible for preparing a Directors' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

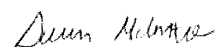
Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment Scotland Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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

By Order of the Board

S McIntyre
Secretary

7 October 2021

Independent Examiner's Report to the Trustees of Play Midlothian

I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees (directors) 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 trustees consider that the audit requirement of Regulation 10(1) (a) - (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 Independent examiner's statement

My examination is 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 seeks explanations from the 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 in the accounts.

Independent examiners statement

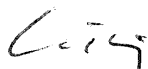
In the course of my examination, no matter has come to my attention

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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended)

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.



Christopher Spalding C.A. (ICAS)
James Anderson & Co
Chartered Accountants
Pentland Estate
STRAITON
EH20 9QH

2021

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations	3	81,047	3,213	84,260	21,397
Charitable activities	4	13,158	165,732	178,890	179,767
Total income		<u>94,205</u>	<u>168,945</u>	<u>263,150</u>	<u>201,164</u>
Expenditure on:					
Raising funds	5	1,033	-	1,033	107
Charitable activities	6	51,230	101,117	152,347	180,682
Total expenditure		<u>52,263</u>	<u>101,117</u>	<u>153,380</u>	<u>180,789</u>
Net income		41,942	67,828	109,770	20,375
Transfers between funds		2,000	(2,000)	-	-
Net movements in funds		43,942	65,828	109,770	20,375
Reconciliation of funds:					
Total funds brought forward		<u>67,772</u>	<u>17,647</u>	<u>85,419</u>	<u>65,044</u>
Total funds carried forward	13	<u>111,714</u>	<u>83,475</u>	<u>195,189</u>	<u>85,419</u>


Balance Sheet
As at 31 March 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets	9	1,381	1,625
Current assets			
Debtors	10	3,741	4,570
Bank & cash		200,459	116,115
		<u>204,200</u>	<u>120,685</u>
Creditors			
Amounts falling due within one year	11	10,392	36,891
Net assets			
		<u>195,189</u>	<u>85,419</u>
The funds of the charity			
Unrestricted funds	13	111,714	67,772
Restricted funds	13	83,475	17,647
		<u>195,189</u>	<u>85,419</u>
Total charity funds			

These annual accounts have not been audited because the company is entitled to the exemption provided by S477 of the Companies Act 2006 and members have not required the company to obtain an audit of its accounts for the period in accordance with S476 of the Companies Act 2006. The directors acknowledge their responsibilities for ensuring that the company keeps accounting records that comply with S386 of the Companies Act 2006. The directors also acknowledge their responsibilities for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year in accordance with S396 Companies Act 2006, and which otherwise comply with the requirements of that Act relating to accounts, so far as applicable to the 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.

The financial statements on pages 8 to 16 were approved and signed by the directors on 7 October 2021.



E Waye Director



J Paul Director

**Notes to the Financial Statements
For the Year ended 31 March 2021****1. Statutory information**

Play Midlothian is a private company, limited by guarantee with charitable status and registered in Scotland. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The company's registration number and registered office address can be found on the Reference and Administrative Details page.

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

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparing the financial statements

The financial statements have been prepared in accordance with 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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Play Midlothian meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

c) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

d) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the report of the directors.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

e) Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds;
- Expenditure on charitable activities.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Notes to the Financial Statements
For the Year ended 31 March 2021 (Continued)

e) Expenditure (Continued)

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

f) Tangible fixed assets & depreciation

Tangible fixed assets are stated at cost or valuation less accumulated depreciation and impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Plant and equipment – 15% reducing balance.

g) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

h) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

i) Cash in bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

j) Taxation

No provision for corporation tax is necessary as the company has charitable status and does not trade. The company suffers input VAT on some of its expenditure which it does not recover.

k) Pensions

The company operates a defined contribution scheme. Contributions are charged to the Income and Expenditure Account in the year they arise.

3. Income from donations	2021	2020
	£	£
<i>Unrestricted</i>		
Midlothian Council grant	8,264	8,264
Membership	695	800
Other Donations	958	4,333
Garfield Weston Foundation	-	7,500
The ABC Foundation	7,800	-
Adapt and Thrive	40,759	-
Ponton House Trust	2,000	-
Pleasance Trust	500	-
The W M Mann Foundation	1,000	-
The Coronavirus Job Retention Scheme	19,071	-
	<u>81,047</u>	<u>20,897</u>
<i>Restricted</i>		
Coalfields Regeneration Trust	1,213	-
Stevenson Charitable Trust	2,000	500
	<u>3,213</u>	<u>500</u>
	<u>84,260</u>	<u>21,397</u>

Notes to the Financial Statements
For the Year ended 31 March 2021 (Continued)

4. Income from charitable activities	2021 £	2020 £
<i>Unrestricted</i>		
Income from charging for services	13,158	22,876
<i>Restricted</i>		
The Ironmongers' Company	4,158	-
Agnes Hunter Trust	-	3,035
Awards for All	-	6,152
Baillie Gifford Community Awards	-	1,150
Bank of Scotland Foundation	12,127	-
BBC Children in Need	2,785	9,834
Cattanach	-	5,670
Community Jobs Scotland (SCVO)	11,581	18,668
Community Mental Health & Wellbeing Support	2,610	-
Cordis Charitable Trust	1,640	-
Corra Foundation	14,000	7,022
Corra Foundation (Third Sector Resilience Fund)	19,348	-
Dr Guthrie's Association	1,000	-
Foundation Scotland (PF Charitable Trust)	2,000	-
Foundation Scotland (RRR Fund)	2,549	-
Inspiring Life: Evie Douglas Memorial Fund	1,000	-
Groundwork UK (Tesco bags of help)	500	-
Inspiring Scotland	-	3,509
Midsafe	1,600	-
Miss Isabel Harvey Charitable Trust	500	1,000
The National Lottery Community Fund	10,000	37,619
New Park Educational Trust Ltd	2,500	2,000
Ponton House Trust	-	2,000
Postcode Local Trust	10,020	-
Robina Goodlad Memorial Trust	2,500	-
RS Macdonald Charitable Trust	7,086	6,030
Scotmid	300	500
Souter Charitable Trust	3,000	2,000
St James's Place Charitable Foundation	6,291	434
STV Children's Appeal	4,000	2,000
STV Children's Lottery (Chance to Flourish)	-	12,500
Swinton Paterson Trust	1,500	2,000
The Albert Hunt Trust	3,000	-
The Alchemy Foundation	500	-
The Edward Gostling Foundation	4,830	-
The Michael Cornish Charitable Trust	1,000	-
The Mugdock Children's Trust	500	-
The Mushroom Trust	1,250	-
The Hugh Fraser Foundation	-	3,000
The Nancie Massey Charitable Trust	2,000	2,000
The Orcome Trust	3,000	-
The Pump House Trust	3,500	-
The Robertson Trust	11,000	15,000
The Rozelle Trust	3,000	-
The Russell Trust	2,000	1,010
The Sir Jules Thorn Charitable Trust	1,000	-
The Stafford Trust	4,157	-
The True Colours Trust	-	5,000
Trusthouse Charitable Foundation	-	7,258
Warburtons Community Grants	400	-
Watkins Jones Community Fund	-	400
WH Smith Trust	-	100
	<u>165,732</u>	<u>156,891</u>
Total	<u>178,890</u>	<u>179,767</u>

Notes to the Financial Statements
For the Year ended 31 March 2021 (Continued)

	2021 £	2020 £
5. Costs of raising funds		
<i>Unrestricted</i> - Fundraising expenses	1,033	107
6. Cost of charitable activities		
Salaries, national insurance and pension	120,609	140,100
Other project expenses	5,034	16,150
Premises overheads	12,707	10,593
Other overheads	12,193	11,802
Independent examiner's fee	1,560	1,750
Depreciation	244	287
	<u>152,347</u>	<u>180,682</u>
<i>Unrestricted</i>	51,230	36,252
<i>Restricted</i>	<u>101,117</u>	<u>144,430</u>

7. Trustees' and key management personnel remuneration and expenses

No trustee is remunerated for his/her services as director. The trustees did not have any expenses reimbursed during the year.

The total employee benefits of the key management personnel were £52,572 (2020: £53,953).

8. Staff costs and employee information

	2021	2020
Average number of persons employed during the year	10	11
Costs	£	£
Salaries	116,652	134,891
Social security costs	2,280	3,375
Defined benefit pension contributions	1,677	1,834
	<u>120,609</u>	<u>140,100</u>

No staff member is remunerated at a level in excess of £60,000 per annum.

9. Tangible fixed assets

	Equipment £
Cost	
At 31 March 2020 and 2021	2,750
Depreciation	
At 31 March 2020	1,125
Charge for the year	244
At 31 March 2021	<u>1,369</u>
Net Book Value	
At 31 March 2021	1,381
At 31 March 2020	<u>1,625</u>

Notes to the Financial Statements
For the Year ended 31 March 2021 (Continued)

	2021 £	2020 £
10. Debtors		
Other debtors	1,952	1,959
Prepayments	1,789	2,611
	<u>3,741</u>	<u>4,570</u>
11. Creditors		
Amounts falling due within one year		
Trade creditors	2,136	3,737
Accruals	1,620	1,500
Deferred income (note 12)	6,636	31,654
	<u>10,392</u>	<u>36,891</u>

12. Deferred income

Income has been deferred where it has been received for a service that must be carried out in a future period.

	£
Balance as at 1 April 2020	31,654
Amount released to income earned from charitable activities	(31,654)
Amount deferred in the year	6,636
	<u>6,636</u>
Balance as at 31 March 2021	<u>6,636</u>

13. Statement of funds

	Balance 31/03/20 £	Income £	Expenditure £	Transfers £	Balance 31/03/21 £
Unrestricted funds					
General reserve	49,093	94,205	52,263	(41,942)	49,093
Adapt & Thrive designated fund	-	-	-	40,759	40,759
2021/2022 services designated fund	-	-	-	3,183	3,183
Play & Care Support - designated fund	18,679	-	-	-	18,679
	<u>67,772</u>	<u>94,205</u>	<u>52,263</u>	<u>2,000</u>	<u>111,714</u>
Restricted funds					
Gypsy and Traveller Community Play	-	1,000	1,000	-	-
Holiday Activities	1,786	3,285	5,071	-	-
Out2Play	4,089	56,776	32,096	-	28,769
Play for All	4,375	25,056	16,315	-	13,116
Stay for Play	2,841	19,400	3,841	(2,000)	16,400
Posts	3,556	22,581	19,684	-	6,453
General	1,000	23,110	23,110	-	1,000
Wellbeing	-	17,737	-	-	17,737
	<u>17,647</u>	<u>168,945</u>	<u>101,117</u>	<u>(2,000)</u>	<u>83,475</u>
Total funds	<u>85,419</u>	<u>263,150</u>	<u>153,380</u>	<u>-</u>	<u>195,189</u>

Notes to the Financial Statements
For the Year ended 31 March 2021 (Continued)

13. Statement of funds (continued)

	Balance 31/03/19 £	Income £	Expenditure £	Transfers £	Balance 31/03/20 £
Unrestricted funds					
General reserve	40,929	43,773	35,609	-	49,093
Play & Care Support – designated fund	19,429	-	750	-	18,679
	<u>60,358</u>	<u>43,773</u>	<u>36,359</u>	<u>-</u>	<u>67,772</u>
Restricted funds					
Gypsy and Traveller Community Play	-	6,152	6,152	-	-
Holiday Activities	1,828	9,834	9,876	-	1,786
Out2Play	849	46,278	43,038	-	4,089
Play for All	-	28,531	24,156	-	4,375
Stay for Play	509	25,570	23,238	-	2,841
Posts	-	40,926	37,370	-	3,556
General	1,500	100	600	-	1,000
	<u>4,686</u>	<u>157,391</u>	<u>144,430</u>	<u>-</u>	<u>17,647</u>
Total funds	<u>65,044</u>	<u>201,164</u>	<u>180,789</u>	<u>-</u>	<u>85,419</u>

The **unrestricted funds** are free to use in accordance with the objects of the Charity. The **designated funds** are in respect of support to play and care services as required by Play Midlothian. These plans were put on hold during Covid-19.

The **restricted funds** are for use in terms of the grants awarded by the donors as follows:

- Gypsy and Traveller Community Play - activities at the Gypsy/Traveller site
- Holiday Activities - additional school holiday activities, including Holiday Playschemes and Playday
- Out2Play - outdoor play sessions
- Play for All - support for play in and around the home, for disabled children and their families
- Stay for Play - family play sessions for families with young children
- Posts - towards specific posts
- General - other small restricted grants including for Covid-19 adaptations in 2020-21
- Wellbeing service - towards the launch of a pilot service supporting children with emerging mental health challenges through play in nature

Notes to the Financial Statements
For the Year ended 31 March 2021 (Continued)

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	1,381	-	1,381
Current assets	120,725	83,475	204,200
Creditors	(10,392)	-	(10,392)
Net assets at 31 March 2021	<u>111,714</u>	<u>83,475</u>	<u>195,189</u>
Fixed assets	1,625	-	1,625
Current assets	103,038	17,647	120,685
Creditors	(36,891)	-	(36,891)
Net assets at 31 March 2020	<u>67,772</u>	<u>17,647</u>	<u>85,419</u>

