PLAY MIDLOTHIAN

Company number SC 240729
Charity registration number SC025474

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026

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

Reference and Administrative Details
for the year ended 31 March 2026

Company number:	SC240729
Charity registration number:	SC025474
Directors:	Cherie-Lynne Morgan Hannah Flook Stuart Kinnaird Gem Barrett Christopher Sutherland Holly Pantidos (appointed 29 April 2025) Ruth Dodds (appointed 12 June 2025)
Secretary	S McIntyre
Chief Executive:	S McIntyre
Independent Examiner:	Christopher Spalding C.A. (ICAS) James Anderson & Co Chartered Accountants Pentland Estate Straiton Edinburgh EH20 9QH
Registered Office:	One Dalkeith 21 Eskdaill Court Dalkeith EH22 1AG
Governing Document:	Memorandum and Articles of Association

Report of the Directors
For the year ended 31 March 2026

The Trustees who are also the Directors present their annual report and financial statements of the charity for the year ended 31 March 2026.

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 wants every child to experience the play they need to thrive. Our purpose is to enable this in Midlothian by creating opportunities, removing barriers to access and addressing inequalities, with a particular focus on children who may be experiencing disadvantage or social exclusion.

Central to our mission is the promotion of self-directed play, recognising the importance of this autonomy to children's health, wellbeing and development, and the realisation of their right to play. We actively support children in undertaking appropriate challenges, fostering the development of confidence, resilience and risk management skills. We want children to have access to everyday adventures, which help them to learn, grow and develop.

Our key services in this period were:

- **Play in Mind**, an early intervention service, supporting mental health through self-directed play, in contact with nature, which research shows is a powerful mental health intervention. We work with children aged 7-12 with emerging mental health issues. Sessions take place in enriching spaces such as woodlands and support children to build resilience, destress and improve emotional regulation. Some sessions involve the whole family.

Report of the Directors (Continued)
For the year ended 31 March 2026

Activities (continued)

- **Play for All**, which supports disabled children aged 0-12 and their families, who can find it challenging to meet their different play needs. Many experience social isolation. We run 1-to-1 sessions in the family home or a park, family group play sessions, and peer support sessions, to empower families to help their disabled children access the benefits of play, with opportunities for inclusion and fun with their whole families.
- **Out2Play**, which provides supported play sessions for children of all ages (most are aged 5-12), in greenspaces in the hearts of areas of higher child poverty in Midlothian. This reduces safety concerns (such as local antisocial behaviour) and encourages outdoor play close to home, improving physical health, wellbeing and skills through increased time spent socially outdoors rather than on screens.

Our other areas of work included:

- Celebrating UK Playday with a programme of activities delivered locally
- Delivering expert assistance and training to groups and individuals on play
- Working with Midlothian Council, NHS Lothian and other local partners on creation and implementation of the Midlothian Play Strategy

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.

Despite Play Midlothian's small size, with 6.5 FTE staff over this reporting period, we delivered a high number of quality outputs. We provided **704** sessions of play and support, benefiting **715** children and families.

Our service evaluations across the board demonstrated strong progress towards our intended outcomes, for example:

Play for All: **100%** of parents agreed that they had increased skills and confidence to support their disabled child to play at home or community settings, **83%** agreed that their disabled children had built new skills, and **100%** agreed their disabled children were now more included in family and community play.

> ***"I have noticed how much he now plays with toys instead of always looking around, and his speech has come on a lot too."*** (parent)

> ***"Relationships in this family have largely improved. We get quality time more often and do more stuff together."*** (parent)

Report of the Directors (Continued)
For the year ended 31 March 2026

Achievements and Performance (continued)

Play in Mind: **90%** of children experienced prevention of worsening mental health, **89%** developed skills to protect their mental health in the future, and **87%** reported improved self-esteem

> ***"At every session, like from beginning to end, my problems feel like they are smaller and less."*** (child)

> ***"My girl now actively identifies things she can do that regulate and calm her… the difference it has made is far reaching."*** (parent)

Out2Play: **77%** of children said they spend more time outdoors because of Out2Play, **88%** demonstrated increased confidence, and **87%** reported improved ability to manage their emotions.

> ***"I had a problem at school today, and just coming here made me feel happier."*** (child)

> ***"We haven't laughed like this in a long time"*** (child)

We have also played a key role on the Midlothian Play Strategy steering group, with the Midlothian Play Strategy and Action Plan 2025-28 launched this year, and implementation structures set up.

Financial Review

The financial statements are contained in the following pages 9 to 18.

Incoming resources for the year were £269,239 (2025: £252,851). Further details of our grant funders are shown in notes 3 and 4 on page 13 and 14 of the accounts. Resources expended totalled £221,241 (2025: £251,284).

The results for the year show a surplus on the general reserve of £41,585 (2025: £3,605) and the unrestricted balance at 31 March 2026 is £100,882 (2025: £59,297).

The balances of unrestricted grants were moved into a Designated Fund, for spend on planned activities in 2026-27. A new fund, Digital Work, was created from a grant from National Lottery: Strengthening Organisations, for development of our digital communications and creation of a CRM in 2026-27.

We would like to express our deep gratitude for all the funders who enabled our impact on children's lives in 2025-26.

Report of the Directors (Continued)
For the year ended 31 March 2026

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. The general reserve in 2025-26 represented 3.5 months of running costs. The reserves policy will be under review in 2026-27.

Principles 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 contracted services and membership fees. Further detail is available in the Notes to the Annual Accounts.

Plans for Future Periods
Plans in the pipeline include:

- Commemorating our 30th anniversary in 2026
- Launching a new teen group for Play for All
- Taking a fresh look at our brand, and putting in place a new website
- Setting up a service user CRM, to aid monitoring and communications
- Exploring corporate fundraising as a source of income
- Exploring whether there may be further barriers, or inequalities in access, to play in Midlothian that we have not yet identified and target resources appropriately

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.

Report of the Directors (Continued)
For the year ended 31 March 2026

Structure, Governance and Management (continued)

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 is also the Company Secretary), who has the delegated responsibility for operations and in particular leads on strategy, financial planning, communications and policy. Much of the remit for operational management is delegated to the Operations Manager, who ensures appropriate systems and processes are in place, manages budgets, and oversees evaluation, safeguarding and health and safety, also ensuring integration within the wider organisation of each service. The Fundraising Manager post is designed to enable diversification of income and achievement of annual income targets across a range of methods of fundraising. Together, these three posts form the Senior Leadership Team, which coordinates on cross function matters, strategy and reporting.

The Senior Administrator carries out bookkeeping, payroll and record keeping tasks. The frontline team that delivers services comprises Team Leaders (who also have coordination duties) and Community Playworkers. This creates a flexible structure, which both works for our current services and could accommodate future growth.

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. The introduction of a Fundraising Manager to the Play Midlothian team is further diversifying income opportunities. We will continue to work to broaden our sources of income in the years ahead to manage this risk.

The Directors risk management process comprises:

- An annual review of the principal risks and uncertainties of the charity
- 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.

Report of the Directors (Continued)
For the year ended 31 March 2026

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.

Approved by order of the board of directors on 8 October 2026 and signed on its behalf by:



Cherie-Lynne Morgan
Director

Independent Examiner's Report to the Trustees of Play Midlothian

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 9 to 18.

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

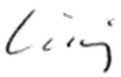
In the course of my examination, no matter has come to my attention

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

12 October 2026

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the year ended 31 March 2026

	Notes	Unrestricted funds	Restricted funds	Total funds 2026	Total funds 2025
		£	£	£	£
Income and endowments from:					
Donations	3	78,850	-	78,850	79,041
Charitable activities	4	4,893	185,496	190,389	173,810
Total income		83,743	185,496	269,239	252,851
Expenditure on:					
Raising funds	5	21,124	-	21,124	22,289
Charitable activities	6	21,034	179,083	200,117	228,995
Total expenditure		42,158	179,083	221,241	251,284
Net movements in funds		41,585	6,413	47,998	1,567
Reconciliation of funds:					
Total funds brought forward		59,297	45,103	104,400	102,833
Total funds carried forward	12	100,882	51,516	152,398	104,400

Balance Sheet
As at 31 March 2026

	Notes	2026 £	2025 £
Fixed assets			
Tangible assets	9	613	721
Current assets			
Debtors	10	11,916	354
Bank & cash		170,640	109,178
		182,556	109,532
Creditors			
Amounts falling due within one year	11	30,771	5,853
Net assets		152,398	104,400
The funds of the charity			
Unrestricted funds	12	100,882	59,297
Restricted funds	12	51,516	45,103
Total charity funds		152,398	104,400

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 accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

The financial statements on pages 9 to 18 were approved and signed by the directors on 8 October 2026.



H Flook Director

Notes to the Financial Statements
For the Year ended 31 March 2026

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 (Charities SORP (FRS 102)), FRS 102, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 a period of at least twelve months from the date the financial statements are approved. 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.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to use for a specific purpose.

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.

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

2. Accounting policies (continued)

d) Income recognition (continued)

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.

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) Deferred Income

Income received in advance is deferred where entitlement is dependent on performance conditions that have not been met at the reporting date, or where contractual services have not yet been delivered. Deferred income is released to income when the relevant conditions are satisfied or services are provided.

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

2. Accounting policies (continued)

k) Taxation

The charitable company is exempt from corporation tax on income and gains applied for charitable purposes. The company suffers input VAT on some of its expenditure which it does not recover.

l) 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

	2026 £	2025 £
Membership	475	400
Foundation Scotland	500	-
Garfield Weston	-	25,000
Midlothian Council grant	16,278	16,278
The ABC Foundation	-	3,000
The Paristamen Charity	1,250	-
The Robertson Trust	15,000	15,000
The Rocco Charitable Trust	25,000	-
People's Postcode Trust	-	15,000
The Weir Charitable Trust	18,045	-
Other Donations	2,302	4,363
	78,850	79,041
Restricted	-	-
Unrestricted	78,850	79,041

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

		2026	2025
		£	£
4.	**Income from charitable activities**		
	Unrestricted		
	Income from charging for services	4,893	4,298
		4,893	4,298
	Restricted		
	The Alchemy Foundation	2,000	-
	Anton Jurgens Charitable Trust	5,000	-
	Asda Foundation	-	700
	The Baily Thomas Charitable Fund	3,000	-
	Bauer Radio Cash for Kids	300	-
	Bentley Motors Ltd	-	500
	The Boshier-Hinton Foundation	-	1,800
	BBC Children in Need	15,000	15,000
	Scottish Forestry Community Fund	2,280	-
	Co-op Local Community Fund	500	-
	Community Mental Health Framework (Midlothian Council)	24,886	18,462
	The D'Oyly Carte Charitable Trust	5,000	-
	Dr Guthrie's Association	1,000	1,000
	Foundation Scotland	4,998	-
	Gordon Fraser Charitable Trust	1,500	-
	Hedley Foundation	-	3,000
	The Hugh Fraser Foundation	3,000	-
	The Hugh Stenhouse Foundation	1,100	-
	James T Howat Charitable Trust	500	-
	Len Thomson Charitable Trust	1,000	1,000
	NHS Lothian	5,000	-
	Merchant Company Endowments Trust	-	2,500
	The Mugdock Children's Trust	1,000	-
	Whole Family Wellbeing Fund (Midlothian Council)	29,000	29,000
	The National Lottery Community Fund	24,400	53,235
	National Lottery Community Fund (Awards for All)	10,000	-
	New Park Educational Trust Ltd	-	3,000
	The Nineveh Charitable Trust	1,500	-
	The Ponton Trust	3,000	2,500
	Robina Goodlad Memorial Trust	1,000	-
	The RS Macdonald Charitable Trust	8,532	16,833
	Russell Trust	1,000	-
	Souter Charitable Trust	3,000	3,000
	The Stafford Trust	3,000	-
	The Stevenston Charitable Trust	2,000	-
	The Sylvia Aitken Charitable Trust	2,000	-
	The Toy Trust	2,500	-
	The Pleasance Trust	-	650
	The WM Mann Foundation	1,500	-
	Trefoil	-	2,500
	Tyne and Esk Rural Communities Development Fund	5,000	9,832
	Volant Charitable Trust (Foundation Scotland)	5,000	5,000
	W A Cargill Trust	6,000	-
		185,496	169,512
	Total	190,389	173,810

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

		2026	2025
		£	£
5.	**Costs of raising funds**		
	Unrestricted - Fundraising costs	21,124	22,289
6.	**Cost of charitable activities**		
	Salaries, national insurance and pension	163,850	191,318
	Other project expenses	10,499	16,069
	Premises overheads	6,078	5,268
	Other overheads	17,427	14,161
	Independent examiner's fee	2,155	2,052
	Depreciation	108	127
		200,117	228,995
	Unrestricted	21,034	57,445
	Restricted	179,083	171,550

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.

8. Staff costs and employee information

	2026	2025
Average number of persons employed during the year	12	13
Costs	**£**	**£**
Salaries	172,252	199,641
Social security costs	7,817	9,945
Pension contributions	3,270	3,889
	183,339	213,475

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

The total employee benefits of the key management personnel were £88,615 (2025: £77,833).

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

9. Tangible fixed assets

	Equipment £
Cost	
At 31 March 2025 and 2026	2,750
Depreciation	
At 31 March 2025	2,029
Charge for the year	108
At 31 March 2026	2,137
Net Book Value	
At 31 March 2026	613
At 31 March 2025	721

10. Debtors

	2026 £	2025 £
Other debtors	11,605	146
Prepayments	311	208
	11,916	354

11. Creditors

Amounts falling due within one year		
Trade creditors	3,055	1,197
Deferred Income	22,520	-
Other taxes and social security	2,399	2,546
Other creditors	642	58
Accruals	2,155	2,052
	30,771	5,853

Deferred income relates to grant funding where the terms and conditions of the funding have not been met at the year end and contracted income when the work has not been performed.

Balance as at 31 March 2025	-	-
Amount deferred in year	22,520	-
Balance as at 31 March 2026	22,520	-

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

12. Statement of funds

Current year	Balance 31/03/25 £	Income £	Expenditure £	Transfers £	Balance 31/03/26 £
Unrestricted funds					
General reserve	55,694	83,743	38,555	(37,086)	63,796
Designated fund	3,603	-	3,603	37,086	37,086
	59,297	83,743	42,158	-	100,882
Restricted funds					
Out2Play	5,622	60,736	52,223	-	14,135
Play for All	33,099	25,356	54,969	-	3,486
Play in Mind / Wellbeing	6,382	75,004	71,891	-	9,495
Digital work	-	24,400	-	-	24,400
	45,103	185,496	179,083	-	51,516
Total funds	104,400	269,239	221,241	-	152,398

Previous year	Balance 31/03/24 £	Income £	Expenditure £	Transfers £	Balance 31/03/25 £
Unrestricted funds					
General reserve	55,692	83,339	79,734	(3,603)	55,694
Designated fund	-	-	-	3,603	3,603
	55,692	83,339	79,734	-	59,297
Restricted funds					
Out2Play	9,420	40,055	43,853	-	5,622
Play for All	29,151	82,892	78,944	-	33,099
Play in Mind	8,570	46,565	48,753	-	6,382
	47,141	169,512	171,550	-	45,103
Total funds	102,833	252,851	251,284	-	104,400

The **unrestricted funds** are free to use in accordance with the objects of the Charity. The **designated funds** are to support the delivery of planned activities during 2026-27.

Notes to the Financial Statements
For the Year ended 31 March 2026 (Continued)

12. Statement of funds (continued)

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

- Out2Play - outdoor play sessions
- Play for All - support for play in and around the home, for disabled children and their families
- Play in Mind - nature play sessions for children with mental health challenges
- Digital work – digital communications tools and strategy

13. Analysis of net assets between funds

Current year	**Unrestricted funds £**	**Restricted funds £**	**Total funds £**
Fixed assets	613	-	613
Current assets	116,641	65,915	182,556
Creditors	(16,372)	(14,399)	(30,771)
Net assets at 31 March 2026	100,882	51,516	152,398

Previous year	**Unrestricted funds £**	**Restricted funds £**	**Total funds £**
Fixed assets	721	-	721
Current assets	62,377	47,155	109,532
Creditors	(3,801)	(2,052)	(5,853)
Net assets at 31 March 2025	59,297	45,103	104,400