

PLAY MIDLOTHIAN

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

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

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

**Reference and Administrative Details
for the year ended 31 March 2025**

Company number: SC240729

Charity registration number: SC025474

Directors: B Bradbury (resigned 27 November 2024)
C Morgan
L S Martin (resigned 27 November 2024)
H Flook
D McKenzie (resigned 27 November 2024)
S Kinnaird
Gem Barrett (appointed 27 November 2024)
Christopher Sutherland (appointed 27 November 2024)
Holly Pantidos (appointed 29 April 2025)
Ruth Dodds (appointed 12 June 2025)

Secretary S Wright (Interim 22 March 2024 - 22 January 2025)
S McIntyre (resumed 22 January 2025)

Chief Executive: S Wright (Interim 6 November 2023 - 22 January 2025)
S McIntyre (resumed 22 January 2025)

Independent Examiner: Christopher Spalding C.A. (ICAS)
James Anderson & Co
Chartered Accountants
Pentland Estate
Straiton
Edinburgh
EH20 9QH

Registered Office: One Dalkeith
21 Eskdail Court
Dalkeith
EH22 1AG

Governing Document: Memorandum and Articles of Association

Report of the Directors
For the year ended 31 March 2025

The Trustees who are also the Directors present their annual report and financial statements of the charity for the year ended 31 March 2025.

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 in all its forms, 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 target 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.

Report of the Directors (Continued)
For the year ended 31 March 2025**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 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 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 and four volunteers (additional to trustees) over this reporting period, we delivered a high number of quality outputs. We provided **875** sessions of play and support, benefiting **750** children and **226** parents.

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, 95% agreed that their disabled children had built new skills, and 86% agreed their disabled children were now more included in family and community play.

"Play for All has shown us, as a family, lots of different ways to make play time a lot more fun and interesting!" (parent)

"We have definitely noticed a difference in his interaction skills... which is amazing to see. All activities offered where accessible for him and his level of development. On occasions where he would struggle, there was advice and support offered to work through those issues." (parent)

Report of the Directors (Continued)
For the year ended 31 March 2025

Achievements and Performance (continued)

Play in Mind: 86% of children reported feeling better by the end of sessions, and 89% developed skills protective of their mental health, such as perseverance, friendship-making, and emotional regulation.

“It really helps me calm down and forget everything. I love nature.” (child)

“At school he would get upset and angry, he was getting angry with his sisters, and hitting. He’s not angry as much now since he came to the sessions. He used to be angry all the time.” (parent)

Out2Play: 100% of children said they spend more time outdoors because of Out2Play, 71% said they are more active because of Out2Play, and 71% said they feel more positive about themselves because of Out2Play.

“I never run as much as I do when I’m here!” (child)

“The girls love it here because they have so much energy after school and this is perfect for them to spend some free time with their friends” (parent)

We have also played a key role on the Midlothian Play Strategy steering group, and worked closely with partners, to create the next strategy, which we look forward to launching in 2025-26.

A key cause for celebration was a young person joining our play team who had attended Out2Play as a child. This was a welcome reminder of how long our Out2Play service (our longest-standing service for children) has now been operating, and the lasting impact this and our other services can have.

They started attending Out2Play Gorebridge as it was in a greenspace on their route home from school, and they noticed that the playworkers would bring different things to play with. They found that some of the bigger children would be too rough but felt the playworkers were very calm and managed the situation well. A key benefit of coming to Out2Play was that they knew our play team would make it safe and support the children to play together positively.

“It was good because it felt a bit more structured than just wandering about. My mum was confident with me being there as she knew I was in a safe place.”

They especially appreciated that they could talk to our play team about their worries. We made available trusted adults, in the heart of the neighbourhood.

“I very quickly built trust with the playworkers and felt comfortable immediately as they were so welcoming and friendly. They were easy to chat to. The playworkers helped us a lot with learning how to manage arguments with friends and work through them.”

They are now playing that same role of trusted adult and enabler of positive play experience, and passing on those skills, to support the next generation of children.

“I learned a lot from the play team in terms of getting out of my comfort zone, communicating more when I felt things were wrong and even sticking up for people in other places. I think Out2Play really helped me with these types of social skills.”

Report of the Directors (Continued)
For the year ended 31 March 2025**Financial Review**

The financial statements are contained in the following pages 9 to 17.

Incoming resources for the year were £252,851 (2024: £176,763). Further details of our grant funders are shown in notes 3 and 4 on page 13 of the accounts. Resources expended totalled £251,284 (2024: £223,379).

The results for the year show a surplus on the general reserve of £3,605 (2024: deficit £13,792) and the unrestricted balance at 31 March 2025 is £59,297 (2024: £55,692).

The balance of an unrestricted grant was moved into a Designated Fund, for immediate spend on service delivery at the beginning of 2025-26.

We would like to express our deep gratitude for all the funders who enabled our impact on children's lives in 2024-25.

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 reserves are now a little below this, but income generation plans are in place for 2025-26, to increase levels to again meet the reserves policy.

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.

Plans for Future Periods

Plans in the pipeline include:

- Launch of the new Midlothian Play Strategy and set up of implementation and reporting structures
- Further use of sponsored events such as the Kilt Walk, encouraging service user participation, to increase self-generated funds
- Further trust and foundations prospect research, in light of increased competition for funds
- Consideration of the ways in which AI could create efficiencies and increase our capacity to work towards our mission, and preparation of an AI Policy
- Exploration of whether there may be further barriers, or inequalities in access, to play in Midlothian that we have not yet identified
- Preparation of Play Midlothian's next strategic plan

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).

Report of the Directors (Continued)
For the year ended 31 March 2025**Structure, Governance and Management (continued)*****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 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 Management 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.

Report of the Directors (Continued)
For the year ended 31 March 2025**Structure, Governance and Management (continued)**

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.

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:

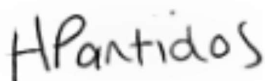
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 1 October 2025 and signed on its behalf by:



H Pantidos
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 2025 which are set out on pages 9 to 17.

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

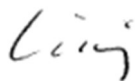
In the course of my examination, no matter has come to my attention

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

1 October 2025

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:					
Donations	3	79,041	-	79,041	38,757
Charitable activities	4	4,298	169,512	173,810	138,006
Total income		<u>83,339</u>	<u>169,512</u>	<u>252,851</u>	<u>176,763</u>
Expenditure on:					
Raising funds	5	22,289	-	22,289	1,627
Charitable activities	6	57,445	171,550	228,995	228,752
Total expenditure		<u>79,734</u>	<u>171,550</u>	<u>251,284</u>	<u>230,379</u>
Net movements in funds		3,605	(2,038)	1,567	(53,616)
Reconciliation of funds:					
Total funds brought forward		<u>55,692</u>	<u>47,141</u>	<u>102,833</u>	<u>156,449</u>
Total funds carried forward	12	<u>59,297</u>	<u>45,103</u>	<u>104,400</u>	<u>102,833</u>

Balance Sheet
As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	9	721	848
Current assets			
Debtors	10	354	51,918
Bank & cash		109,178	56,462
		109,532	108,380
Creditors			
Amounts falling due within one year	11	5,853	6,395
Net assets		104,400	102,833
The funds of the charity			
Unrestricted funds	12	59,297	55,692
Restricted funds	12	45,103	47,141
Total charity funds		104,400	102,833

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 17 were approved and signed by the directors on 1 October 2025.



H Flook

Director

Notes to the Financial Statements
For the Year ended 31 March 2025**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) (issued in October 2019) - (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.

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 2025 (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) 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.

Notes to the Financial Statements
For the Year ended 31 March 2025 (Continued)

3. Income from donations	2025	2024
	£	£
Other Donations	4,363	5,675
Membership	400	470
Midlothian Council grant	16,278	20,112
The ABC Foundation	3,000	2,500
Garfield Weston	25,000	10,000
The Robertson Trust	15,000	-
People's Postcode Trust	15,000	-
	79,041	38,757
<i>Restricted</i>	-	49
<i>Unrestricted</i>	79,041	38,708
4. Income from charitable activities		
<i>Unrestricted</i>		
Income from charging for services	4,298	563
Youth and Philanthropy Initiative	-	3,000
	4,298	3,563
<i>Restricted</i>		
Asda Foundation	700	-
Bentley Motors Ltd	500	-
The Boshier-Hinton Foundation	1,800	-
BBC Children in Need	15,000	9,993
Community Mental Health Framework (Midlothian Council)	18,462	-
Dr Guthrie's Association	1,000	-
Gordon Fraser Charitable Trust	-	1,000
Hedley Foundation	3,000	-
Jones Family Trust	-	2,000
Len Thomson Charitable Trust	1,000	-
Merchant Company Endowments Trust	2,500	-
Whole Family Wellbeing Fund (Midlothian Council)	29,000	39,682
The National Lottery Community Fund	53,235	49,854
National Lottery Awards for All	-	2,113
New Park Educational Trust Ltd	3,000	-
Ponton House Trust	2,500	3,000
Robina Goodlad Memorial Trust	-	1,500
The RS Macdonald Charitable Trust	16,833	8,301
Stevenson Charitable Trust	-	2,000
The Hugh Fraser Foundation	-	4,000
The Pleasance Trust	650	-
The Pump House Trust	-	4,000
The Rozelle Trust	-	3,000
Souter Charitable Trust	3,000	3,000
The WM Mann Foundation	-	1,000
Trefoil	2,500	-
Tyne and Esk Rural Communities Development Fund	9,832	-
Volant Charitable Trust	5,000	-
	169,512	134,443
Total	173,810	138,006

Notes to the Financial Statements
For the Year ended 31 March 2025 (Continued)

	2025	2024
	£	£
5. Costs of raising funds		
<i>Unrestricted</i> - Fundraising costs	22,289	1,627
6. Cost of charitable activities		
Salaries, national insurance and pension	191,318	185,083
Other project expenses	16,069	18,203
Premises overheads	5,268	8,031
Other overheads	14,161	15,276
Independent examiner's fee	2,052	2,009
Depreciation	127	150
	228,995	228,752
<i>Unrestricted</i>	57,445	54,292
<i>Restricted</i>	171,550	174,460

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

	2025	2024
Average number of persons employed during the year	13	11
Costs	£	£
Salaries	199,641	173,586
Social security costs	9,945	8,190
Pension contributions	3,889	3,307
	213,475	185,083

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 £77,833 (2024: £62,702).

Notes to the Financial Statements
For the Year ended 31 March 2025 (Continued)

9. Tangible fixed assets

	Equipment £
Cost	
At 31 March 2024 and 2025	2,750
Depreciation	
At 31 March 2024	1,902
Charge for the year	127
At 31 March 2025	2,029
Net Book Value	
At 31 March 2025	721
At 31 March 2024	848

	2025 £	2024 £
10. Debtors		
Other debtors	146	50,033
Prepayments	208	1,885
	354	51,918

11. Creditors

Amounts falling due within one year

Trade creditors	1,197	3,369
Other taxes and social security	2,546	116
Other creditors	58	673
Accruals	2,052	2,237
	5,853	6,395

Notes to the Financial Statements
For the Year ended 31 March 2025 (Continued)

12. Statement of funds

Current 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
	<u>55,692</u>	<u>83,339</u>	<u>79,734</u>	<u>-</u>	<u>59,297</u>
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
	<u>47,141</u>	<u>169,512</u>	<u>171,550</u>	<u>-</u>	<u>45,103</u>
Total funds	<u>102,833</u>	<u>252,851</u>	<u>251,284</u>	<u>-</u>	<u>104,400</u>

Previous year	Balance 31/03/23 £	Income £	Expenditure £	Transfers £	Balance 31/03/24 £
Unrestricted funds					
General reserve	69,484	42,271	55,919	(144)	55,692
Designated fund	-	-	-	-	-
	<u>69,484</u>	<u>42,271</u>	<u>55,919</u>	<u>(144)</u>	<u>55,692</u>
Restricted funds					
Out2Play	8,083	37,747	36,410	-	9,420
Play for All	59,805	60,268	90,922	-	29,151
Play in Mind	19,077	35,847	46,354	-	8,570
Playday	-	630	774	144	-
	<u>86,965</u>	<u>134,492</u>	<u>174,460</u>	<u>144</u>	<u>47,141</u>
Total funds	<u>156,449</u>	<u>176,763</u>	<u>230,379</u>	<u>-</u>	<u>102,833</u>

The **unrestricted funds** are free to use in accordance with the objects of the Charity. The **designated funds** are for service delivery at the beginning of the 2025-26 year.

Notes to the Financial Statements
For the Year ended 31 March 2025 (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
- Playday – activities for national playday

13. Analysis of net assets between funds

Current year	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	721	-	721
Net current assets	58,576	45,103	103,679
Net assets at 31 March 2025	59,297	45,103	104,400

Previous year	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	848	-	848
Net current assets	54,844	47,141	101,985
Net assets at 31 March 2024	55,692	47,141	102,833