

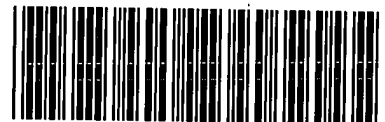
PLAY MIDLOTHIAN

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

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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

THURSDAY



ACIUPI7V

A18

21/12/2023

#232

COMPANIES HOUSE

**Reference and Administrative Details
for the year ended 31 March 2023**

Company number: SC 240729

Charity registration number: SC025474

Directors: B Bradbury
E Waye (resigned 7 April 2022)
C Morgan
J M Paul (resigned 28 August 2023)
L S Martin
H Flook (appointed 27 April 2022)
C Wilson (appointed 14 April 2022, resigned 5 September 2023)
S Wroe (resigned 12 October 2023)

Secretary S McIntyre

Chief Executive: S McIntyre
D McKenzie (Interim 1 April 2023 to 5 November 23)
S Wright (from 6 November 2023)

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 2023

The Trustees who are also the Directors present their annual report and financial statements of the charity for the year ended 31 March 2023.

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 is dedicated to fostering the well-being of children by facilitating environments where they can thrive through play. Our organisation offers a diverse array of essential outreach play services, utilising community facilities, local woodlands, and greenspaces to ensure accessibility for all children. We specifically target and address the unique obstacles to play faced by children who may be experiencing various forms of disadvantage or social exclusion.

Central to our mission is the promotion of self-directed play in its myriad forms. We place a strong emphasis on allowing children to take the lead in their play experiences, recognising the importance of autonomy in their development. We actively support children in undertaking appropriate challenges, fostering the development of their risk management skills. Our aim is to provide children with opportunities for everyday adventures, enabling them to learn, grow, and develop holistically.

We strive to contribute to the overall well-being and positive development of the children in Midlothian and address the specific emerging needs of children in our community.

Our current 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
- Play for All - support and ideas for play in and around the home for families with disabled children
- Holiday Play Activities - additional play sessions and events during the school summer holidays
- Partnerships with schools - play opportunities in support of attainment and wellbeing

Our other areas of work are:

- Celebrating National Playday with a program of activities delivered locally
- Attending local Festivals to promote play; including Vogrie Pogrie 2022 and Dalkeith Festival.
- Additional sessions for Community Open Days at Gorebridge Beacon and One Dalkeith Community Development Trust.
- Supporting the 7 week summer "Picnic Club" at Gorebridge Beacon
- 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
- Delivering activity packs to service users and potential service users at events

Report of the Directors (Continued) For the year ended 31 March 2023

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.

This year the team have worked hard to increase the number of play sessions delivered. With all restrictions lifted we were able to increase our delivery of activities indoors and add additional sessions of Stay for Play at a new community location in One Dalkeith.

We ran a 20-week Stay for Play block, with a focus on support for parents with mental health issues, at One Dalkeith from October 2022 – March 2023. This service was fully booked from the outset. We created a new online booking system and shared the link via our social media platforms and partners. After a successful campaign the service reached capacity of 15 children and families weekly.

793 children engaged with our services across the year We provided 668 sessions of supported play for children and families across our targeted, hard to reach families.

Out2Play continued to run over 50 weeks of the year in 4 locations across Midlothian. In 2022-23, over 230 children (aged 0-14) accessed our weekly sessions with an additional 75 families and children engaging in our outdoor Playday activities.

Our service evaluations across the board have shown excellent progress towards our intended outcomes for children, families and communities with an increase of over 200 sessions and 307 participants. This is a significant increase on last years figures and our qualitative data supports the positive impact these increased numbers have made. A few headline messages are:

- 234 disadvantaged children accessed our Out2Play service.
- 59 Play in Mind earl intervention mental health sessions in partnership with local primary schools
- Menal health was prevented from worsening, 98% of children did not require onward referrals
- 100% of parents reported feeling more confident in finding ways to play with their child, and also felt their child was more included in the family and community play opportunities following Play for All support

"There was a different theme every week and the girls really made great effort for this to be attractive and playful for all kids: messy area (I can still remember the smell of the home-made chocolate playdough), creative craft corner, versatile toys and of course engaging story time!" (Play for All - Parent)

"It was such a nice and safe place for the little ones to play and for the parents to have a cup of coffee and chat. It was the little breathing space we so much needed and were looking forward to each time. I cannot thank you enough for the amazing experience we had with the Play Midlothian!" (Stay for Play - Parent)

"The [Play in Mind] group has been hugely beneficial for [child]. He has thrived on the outdoor activity... he has had the opportunity to socialise with a different cohort of peers and benefited from getting to know them better. They in turn have got to know him. He has an identified best friend. This has been great for his self-esteem." (Play in Mind class teacher)

"I like playing and making things with clay, it helps me feel relaxed." (Play in Mid Participant)

Financial Review

The financial statements are contained in the following pages 7 to 15.

Incoming resources for the year were £228,087 (2022: £161,961). 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 10 and 11 of the accounts. Resources expended totalled £217,467 (2022: £211,321)

The results for the year show a deficit in the general reserve of £3,369 and after a transfer in of £3,183 from the designated reserve the balance at 31 March 2023 is £69,484 (2022: £69,670).

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 reserve represents just over three months of ordinary operating expenditure and is therefore sufficient to address any short-term drop in funding.

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 2023**Financial Review - continued***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 2022-23 expenditure.

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

Numerous plans are in the pipeline:

- Creation of a pathway for a young workforce which will launch in July this year. We will work with Schools across Midlothian to identify volunteers and who will become Assistant Playworkers, creating a pathway to employment for young people and linking their abilities to connect with younger children into our sessions and service provision
- Continue the development of the Midlothian Strategy for Play with Lothian Health, Midlothian Council and the Third Sector Interface.
- Continue to expand and rebrand the Play for All group sessions
- Develop and implement an effective communications strategy to raise the profile of Play Midlothian and our services to families, partners and prospective stakeholders across Midlothian

Towards the end of this financial year we have been looking at new premises and the option of hybrid working for staff. It is our intention to reduce our carbon footprint and link into a third sector hub for better community connectivity.

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.

Report of the Directors (Continued)
For the year ended 31 March 2023

Structure, Governance and Management - continued

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 2022-23, we further diversified income, with an increase from contracts and training. We will continue to work to broaden our sources of income in the years ahead and have funds in place to recruit a Fundraising Manager.

The Directors risk management process comprises:

- An annual review of the principal risks and uncertainties that 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:

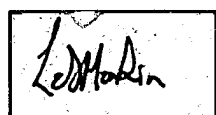
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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 trustees on 4 December 2023 and signed on its behalf by:



L S Martin
Trustee

Independent Examiner's Report to the Trustees of Play Midlothian

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 7 to 15.

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

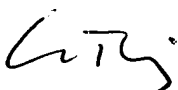
In the course of my examination, no matter has come to my attention

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

4 December 2023

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations	3	27,244	-	27,244	16,535
Charitable activities	4	4,013	196,830	200,843	145,426
Total income		31,257	196,830	228,087	161,961
Expenditure on:					
Raising funds	5	4,200	-	4,200	193
Charitable activities	6	30,426	182,841	213,267	211,128
Total expenditure		34,626	182,841	217,467	211,321
Net income		(3,369)	13,989	10,620	(49,360)
Transfers between funds		-	-	-	-
Net movements in funds		(3,369)	13,989	10,620	(49,360)
Reconciliation of funds:					
Total funds brought forward		72,853	72,976	145,829	195,189
Total funds carried forward	13	69,484	86,965	156,449	145,829

Balance Sheet
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	9	998	1,174
Current assets			
Debtors	10	14,055	21,999
Bank & cash		143,855	145,763
		157,910	167,762
Creditors			
Amounts falling due within one year	11	2,459	23,107
Net assets		156,449	145,829
The funds of the charity			
Unrestricted funds	13	69,484	72,853
Restricted funds	13	86,965	72,976
Total charity funds		156,449	145,829

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 7 to 15 were approved and signed by the directors on 4 December 2023.



H Flook

Director

Notes to the Financial Statements
For the Year ended 31 March 2023**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.

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.

The charity receives government grants in respect of the coronavirus job retention scheme. These grants are recognised using the accrual model at the fair value of the asset received or receivable when there is reasonable assurance that the company will comply with conditions attaching to them and the grants will be received.

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 2023 (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	2023	2022
	£	£
<i>Unrestricted</i>		
Other Donations	809	1,323
Membership	625	645
Midlothian Council grant	22,310	8,264
The ABC Foundation	3,000	3,250
Children in Need	500	-
Sick pay recovery	-	424
	<u>27,244</u>	<u>13,906</u>
<i>Restricted</i>		
Pleasance Trust	-	1,700
Bauer Cash for Kids	-	929
	<u>-</u>	<u>2,629</u>
	<u>27,244</u>	<u>16,535</u>

Notes to the Financial Statements
For the Year ended 31 March 2023 (Continued)

	2023 £	2022 £
4. Income from charitable activities		
<i>Unrestricted</i>		
Income from charging for services	4,013	9,879
<i>Restricted</i>		
East & Midlothian Council	-	3,883
The Ironmongers' Company	-	4,118
Alpkot Foundation	-	250
Bank of Scotland Foundation	18,991	-
BBC Children in Need	9,719	9,450
Brownlie Charitable Trust	-	3,000
Capricorn Energy	-	5,000
Cordis Charitable Trust	3,500	3,500
Corra Foundation	25,880	-
Dr Guthrie's Association	1,500	-
Gordon Fraser Charitable Trust	-	2,000
Groundwork UK (Tesco bags of help)	1,000	-
JK Young Endowment Fund	-	1,000
John Watson Trust	2,000	-
Len Thomson	-	1,000
MacTaggart & Mickel	-	500
Midlothian Council	30,307	33,541
Midlothian Sure Start	4,640	7,540
The National Lottery Community Fund	42,265	-
National Lottery Awards for All	-	9,956
NHS Lothian	-	2,159
Pontoon House Trust	-	5,000
People's Postcode Trust	19,409	-
Robina Goodlad Memorial Trust	-	2,500
RS Macdonald Charitable Trust	15,970	-
Scotland's Children's Lottery	-	13,000
Scotmid	-	400
Stevenson Charitable Trust	2,000	2,000
The Albert Hunt Trust	-	1,000
The D Oyly Carte Charitable Trust	-	3,500
The Edward Gostling Foundation	5,000	-
The JTH Charitable Trust	-	500
The Mugdock Children's Trust	1,000	-
The Mushroom Trust	-	1,250
The Nancie Massey Charitable Trust	-	2,000
The Pump House Trust	1,000	-
The Rozelle Trust	3,000	3,000
The Russell Trust	-	4,000
The Stafford Trust	5,000	-
The True Colours Trust	-	7,500
Tyne and Esk Local Action Group	4,649	-
Walter Scott and Partner	-	5,000
	196,830	135,547
Total	200,843	145,426

Notes to the Financial Statements
For the Year ended 31 March 2023 (Continued)

	2023	2022
	£	£
5. Costs of raising funds		
<i>Unrestricted</i> - Fundraising expenses	4,200	193
	<hr/>	<hr/>
6. Cost of charitable activities		
Salaries, national insurance and pension	164,134	165,819
Other project expenses	17,225	15,361
Premises overheads	13,480	11,561
Other overheads	16,333	16,500
Independent examiner's fee	1,920	1,680
Depreciation	176	207
	<hr/>	<hr/>
	213,267	211,128
	<hr/>	<hr/>
<i>Unrestricted</i>	30,426	62,453
<i>Restricted</i>	182,841	148,675
	<hr/>	<hr/>

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 £63,654 (2022: £90,782).

8. Staff costs and employee information

	2023	2022
Average number of persons employed during the year	10	10
	<hr/>	<hr/>
Costs	£	£
Salaries	155,223	155,588
Social security costs	6,205	7,436
Pension contributions	2,706	2,795
	<hr/>	<hr/>
	164,134	165,819
	<hr/>	<hr/>

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

9. Tangible fixed assets

	Equipment
	£
Cost	
At 31 March 2022 and 2023	2,750
	<hr/>
Depreciation	
At 31 March 2022	1,576
Charge for the year	176
	<hr/>
At 31 March 2021	1,752
	<hr/>
Net Book Value	
At 31 March 2023	998
	<hr/>
At 31 March 2022	1,174
	<hr/>

Notes to the Financial Statements
For the Year ended 31 March 2023 (Continued)

	2023 £	2022 £
10. Debtors		
Other debtors	12,488	18,779
Prepayments	1,567	3,220
	<u>14,055</u>	<u>21,999</u>

11. Creditors

Amounts falling due within one year

Trade creditors	591	3,665
Accruals	1,868	1,628
Other creditors	-	654
Deferred income (note 12)	-	17,160
	<u>2,459</u>	<u>23,107</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 2022	17,160
Amount released to income earned from charitable activities	(17,160)
	<u>-</u>
Balance as at 31 March 2023	-

13. Statement of funds

Current year	Balance 31/03/22 £	Income £	Expenditure £	Transfers £	Balance 31/03/23 £
Unrestricted funds					
General reserve	69,670	31,257	34,626	3,183	69,484
2021/2022 services designated fund	3,183	-	-	(3,183)	-
	<u>72,853</u>	<u>31,257</u>	<u>34,626</u>	<u>-</u>	<u>69,484</u>
Restricted funds					
Gypsy and Traveller Community Play	3,712	-	-	(3,712)	-
Out2Play	15,168	45,952	53,557	520	8,083
Play for All	15,028	90,033	45,256	-	59,805
Stay for Play	15,000	9,000	27,192	3,192	-
Play in mind / Wellbeing	17,615	51,845	50,383	-	19,077
Posts	6,453	-	6,453	-	-
	<u>72,976</u>	<u>196,830</u>	<u>182,841</u>	<u>-</u>	<u>86,965</u>
Total funds	<u>145,829</u>	<u>228,087</u>	<u>217,467</u>	<u>-</u>	<u>156,449</u>

Notes to the Financial Statements
For the Year ended 31 March 2023 (Continued)

13. Statement of funds (continued)

Previous year	Balance 31/03/21 £	Income £	Expenditure £	Transfers £	Balance 31/03/22 £
Unrestricted funds					
General reserve	49,093	23,785	62,646	59,438	69,670
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>111,714</u>	<u>23,785</u>	<u>62,646</u>	<u>-</u>	<u>72,853</u>
Restricted funds					
Gypsy and Traveller Community Play	-	3,883	171	-	3,712
Out2Play	28,769	39,296	52,897	-	15,168
Play for All	13,116	30,385	28,473	-	15,028
Stay for Play	16,400	15,500	16,900	-	15,000
Play in mind / Wellbeing	17,737	49,112	49,234	-	17,615
Posts	6,453	-	-	-	6,453
General / misc	1,000	-	1,000	-	-
	<u>83,475</u>	<u>138,176</u>	<u>148,675</u>	<u>-</u>	<u>72,976</u>
Total funds	<u>195,189</u>	<u>161,961</u>	<u>211,321</u>	<u>-</u>	<u>145,829</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.

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
- 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
- Play in mind - wellbeing service
- Posts - towards specific posts
- General - other small restricted grants including for Covid-19 adaptations in 2020-21

Notes to the Financial Statements
For the Year ended 31 March 2023 (Continued)

14. Analysis of net assets between funds

Current year	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	998	-	998
Current assets	70,945	86,965	157,910
Creditors	(2,459)	-	(2,459)
Net assets at 31 March 2023	69,484	86,965	156,449

Previous year	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	1,174	-	1,174
Current assets	94,786	72,976	167,762
Creditors	(23,107)	-	(23,107)
Net assets at 31 March 2022	72,853	72,976	145,829