

PLAY MIDLOTHIAN

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

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

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

**Reference and Administrative Details
for the year ended 31 March 2020**

<i>Company number:</i>	SC 240729
<i>Charity registration number:</i>	SC025474
<i>Directors:</i>	B Bradbury E Waye C Morgan M Westwood (resigned 7 November 2019) N MacKinnon E C Black (resigned 19 June 2020) Dr A Mcluckie (resigned 9 October 2019) J M Paul L S Martin (appointed 1 May 2020)
<i>Secretary and Managing Director:</i>	S McIntyre
<i>Independent Examiner:</i>	Christopher Spalding C.A. (ICAS) James Anderson & Co Chartered Accountants Pentland Estate Straiton Edinburgh EH20 9QH
<i>Registered Office:</i>	Gorebridge Beacon Hunterfield Road Gorebridge Midlothian EH23 4TT
<i>Governing Document:</i>	Memorandum and Articles of Association

Report of the Directors For the year ended 31 March 2020

The Trustees who are also the Directors present their annual report and financial statements of the charity for the year ended 31 March 2020.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives

Play Midlothian's charitable objectives are:

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

Activities

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

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

Our 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
- Old Dalkeith Colliery Play Sessions - a weekly play session for children resident at the site for Gypsy, Roma and Traveller communities
- Play for All - support and ideas for play in and around the home for families with disabled children
- 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:

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

We are very grateful for the support of volunteers, who help make delivery of our services possible. In 2019-20, 13 volunteers assisted in providing play sessions for children.

"It has been really good to meet new people and make friends. The playscheme has been so rewarding, because it's fun and exciting and you never know what will happen next!" (Volunteer)

Report of the Directors (Continued) For the year ended 31 March 2020

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.

We succeeded in delivering all planned outputs, short of a few play sessions at the end of the year, due to COVID-19 lockdown. Our long-standing services continued, and we increased the scale of our services for schools (working with additional schools and over more sessions). We expanded the reach of our training programme. We concluded the first year of piloting Play for All, which became a valued and effective service, achieving the outcomes:

- Parents have increased skills and confidence to support their disabled child to play at home and/or in parks
- Disabled children participate more in play activities that stretch their abilities and/or facilitate inclusion

In 2019-20, over 1,500 individual children (aged 0-14) and 250 individual adults participated in our various services. We provided 625 sessions of play and support for children and families, a 29% increase on the previous year. 36 sessions of training or consultancy were commissioned by other organisations.

Our service evaluations across the board have shown good progress towards our intended outcomes for children, families and communities. A few headline messages are:

- Play for All evaluation found that positive outcomes for disabled children and their families created by our time-limited support were being sustained by families at the three month follow up
- 89% of parent survey respondents thought that their child was more active as a result of attending Holiday Playscheme
- 53% of parents surveyed 'strongly agreed' and 32% 'agreed' that Stay for Play had encouraged positive family dynamics at home
- 81% of children sticker voting said Out2Play helped them feel better after a bad day

'You gave me a lot of new ideas to work with my kids, especially sensory skills which have a deep impact on them. Your hard work and appearance with brand new ideas are just amazing. Your mind-blowing ideas have made my life much easier and we can play and share loads of time together on a low budget.' (Parent)

'[The best thing about Out2Play is that] you can play with friends. If they're not there there's other people and stuff to play with.' (Child)

'Playscheme gives me some life away from my phone.' (Child)

Financial Review

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

Incoming resources for the year were £201,164 (2019: £177,310). We would like to express our enormous gratitude to our various funders, donors and providers of in-kind support. Further details of our grant funders are shown in notes 3 and 4 on page 11 and 12 of the accounts. Resources expended totalled £180,789 (2019: £229,896).

The results for the year show an increase in the general reserve of £8,164 leaving a balance at 31 March 2020 of £49,093 (2019: £40,929).

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 2020**Plans for Future Periods**

Numerous plans are in the pipeline:

- Expand our Play for All model to reach more disabled children and their families
- Increase the Stay for Play sessions in Mayfield from once per month to fortnightly
- Create the model for a pilot service supporting child mental health through play and begin raising funds

Towards the end of the financial year, COVID-19 emerged as a new factor in planning. Although we still intend to proceed with the above plans, the timescale has become more fluid. The first and most pressing plan will be to adapt our services to the COVID-19 situation.

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 Managing Director, who has the delegated responsibility for day to day management. The remaining staff team comprises a Play Services Manager, an Administrator, Development Officers/Workers and Community Playworkers. The Directors meet on at least six occasions a year to receive reports from the Managing Director 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.

**Report of the Directors (Continued)
For the year ended 31 March 2020****Structure, Governance and Management continued***Risk Management*

Play Midlothian has historically been dependent on grant income, identified as a risk. In 2019-20, we further diversified income, with an increase from contracts and training. We will continue to work to broaden our sources of income in the years ahead.

Towards the end of the year, significant new risks emerged as a result of COVID-19. These included health and safety risks to staff and service users, potential loss of income, and a stalling of plans. A key focus for 2020-21 will be frequent review and updating of our COVID-19 risk register as the situation develops.

The Directors risk management process comprises:

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

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

Statement of Directors Responsibilities

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

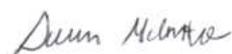
Company law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing those financial statements, the Directors are required to:

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

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

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

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

By Order of the Board

S McIntyre
Secretary

21 October 2020

Independent Examiner's Report to the Trustees of Play Midlothian

I report on the accounts of the charity for the year ended 31 March 2020 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.

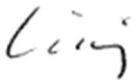
Basis of Independent examiner's statement

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

21 October 2020

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

For the year ended 31 March 2020

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income and endowments from:					
Donations	3	20,897	500	21,397	19,574
Charitable activities	4	22,876	156,891	179,767	157,736
Total income		<u>43,773</u>	<u>157,391</u>	<u>201,164</u>	<u>177,310</u>
Expenditure on:					
Raising funds	5	107	-	107	78
Charitable activities	6	36,252	144,430	180,682	229,818
Total expenditure		<u>36,359</u>	<u>144,430</u>	<u>180,789</u>	<u>229,896</u>
Net income / (expenditure)		7,414	12,961	20,375	(52,586)
Transfers between funds		-	-	-	-
Net movements in funds		7,414	12,961	20,375	(52,586)
Reconciliation of funds:					
Total funds brought forward		<u>60,358</u>	<u>4,686</u>	<u>65,044</u>	<u>117,630</u>
Total funds carried forward	13	<u>67,772</u>	<u>17,647</u>	<u>85,419</u>	<u>65,044</u>

Balance Sheet
As at 31 March 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	9	1,625	1,912
Current assets			
Debtors	10	4,570	3,105
Bank & cash		116,115	105,268
		<u>120,685</u>	<u>108,373</u>
Creditors			
Amounts falling due within one year	11	36,891	45,241
Net assets		<u>85,419</u>	<u>65,044</u>
The funds of the charity			
Unrestricted funds	13	67,772	60,358
Restricted funds	13	17,647	4,686
Total charity funds		<u>85,419</u>	<u>65,044</u>

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 21 October 2020.



E Waye

Director



J Paul

Director

**Notes to the Financial Statements
For the Year ended 31 March 2020****1. Statutory information**

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

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

2. Accounting policies

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

a) Basis of preparing the financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

b) Preparation of the accounts on a going concern basis

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

c) Funds

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

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

d) Income recognition

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

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

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

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

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

**Notes to the Financial Statements
For the Year ended 31 March 2020 (Continued)**

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.

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.

	2020 £	2019 £
3. Income from donations		
<i>Unrestricted</i>		
Midlothian Council grant	8,264	16,000
Membership	800	750
Other Donations	4,333	2,824
Garfield Weston Foundation	7,500	-
	<hr/>	<hr/>
	20,897	19,574
<i>Restricted</i>		
Stevenson Charitable Trust	500	-
	<hr/>	<hr/>
	21,397	19,574
	<hr/>	<hr/>

Notes to the Financial Statements
For the Year ended 31 March 2020 (Continued)

4. Income from charitable activities

	2020	2019
	£	£
<i>Unrestricted</i>		
Income from charging for services	22,876	17,203
<i>Restricted</i>		
BBC Children in Need	9,834	9,861
The Robertson Trust	15,000	7,979
Midlothian Council Small Grant Health	-	400
Community Jobs Scotland (SCVO)	18,668	26,775
The National Lottery Community Fund	37,619	36,616
STV Children's Lottery (Chance to Connect)	-	2,016
STV Children's Appeal	2,000	-
The Nancie Massey Charitable Trust	2,000	2,500
St James's Place Charitable Foundation	434	2,066
Cattanach	5,670	10,963
Foundation Scotland (Express Grants)	-	1,995
Trusthouse Charitable Foundation	7,258	9,900
STV Children's Lottery (Chance to Flourish)	12,500	10,000
Ponton House Trust	2,000	1,500
Souter Charitable Trust	2,000	-
Swinton Paterson Trust	2,000	-
RS Macdonald Charitable Trust	6,030	2,915
Agnes Hunter Trust	3,035	1,465
Inspiring Scotland	3,509	2,416
The Woodward Charitable Trust	-	500
Daisy Chain Trust	-	2,666
The Russell Trust	1,010	990
Corra Foundation	7,022	1,978
Groundwork UK (Tesco Bags of Help)	-	2,000
Edinburgh Local Community Grants Scheme	-	1,815
Awards for All	6,152	717
SCVO (Cyber Essentials)	-	500
Baillie Gifford Community Awards	1,150	-
Miss Isabel Harvey Charitable Trust	1,000	-
The Hugh Fraser Foundation	3,000	-
New Park Educational Trust Ltd	2,000	-
Watkins Jones Community Fund	400	-
WHSmith Trust	100	-
Scotmid	500	-
The True Colours Trust	5,000	-
	<u>156,891</u>	<u>140,533</u>
Total	<u>179,767</u>	<u>157,736</u>

5. Costs of raising funds

<i>Unrestricted</i> - Fundraising expenses	107	78
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Notes to the Financial Statements
For the Year ended 31 March 2020 (Continued)

	2020 £	2019 £
6. Cost of charitable activities		
Salaries, national insurance and pension	140,100	137,457
Other project expenses	16,150	29,701
Grants	-	47,750
Premises overheads	10,593	7,002
Other overheads	11,802	6,130
Independent examiner's fee	1,750	1,440
Depreciation	287	338
	<u>180,682</u>	<u>229,818</u>
<i>Unrestricted</i>	36,252	35,164
<i>Restricted</i>	<u>144,430</u>	<u>194,654</u>

7. Trustees' and key management personnel remuneration and expenses

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

The total employee benefits of the key management personnel were £53,953 (2019: £53,309).

8. Staff costs and employee information

	2020	2019
Average number of persons employed during the year	11	11
	<u>11</u>	<u>11</u>
Costs	£	£
Salaries	134,891	133,317
Social security costs	3,375	3,118
Defined benefit pension contributions	1,834	1,022
	<u>140,100</u>	<u>137,457</u>

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

9. Tangible fixed assets

	Equipment £
Cost	
At 31 March 2019 and 2020	2,750
Depreciation	
At 31 March 2019	838
Charge for the year	287
	<u>1,125</u>
At 31 March 2020	<u>1,125</u>
Net Book Value	
At 31 March 2020	1,625
At 31 March 2019	<u>1,912</u>

Notes to the Financial Statements
For the Year ended 31 March 2020 (Continued)

	2020 £	2019 £
10. Debtors		
Other debtors	1,959	3,105
Prepayments	2,611	2,546
	<u>4,570</u>	<u>3,105</u>
11. Creditors		
Amounts falling due within one year		
Trade creditors	3,737	1,982
Accruals	1,500	1,440
Deferred income (note 13)	31,654	41,819
	<u>36,891</u>	<u>45,241</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 2019	41,819
Amount released to income earned from charitable activities	(41,819)
Amount deferred in the year	31,654
	<u>31,654</u>
Balance as at 31 March 2020	<u>31,654</u>

13. Statement of funds

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

Notes to the Financial Statements
For the Year ended 31 March 2020 (Continued)

13. Statement of funds (continued)

	Balance 31/03/18 £	Income £	Expenditure £	Transfers £	Balance 31/03/19 £
Unrestricted funds					
General reserve	38,830	36,778	35,242	563	40,929
Play & Care Support – designated fund	-	-	-	19,429	19,429
	<u>38,830</u>	<u>36,778</u>	<u>35,242</u>	<u>19,992</u>	<u>60,358</u>
Restricted funds					
Play and Care Support	71,990	-	52,561	(19,429)	-
Gypsy and Traveller Community Play	1,082	3,212	4,075	(219)	-
Holiday Activities	1,489	14,277	13,594	(344)	1,828
Out2Play	739	39,682	39,572	-	849
Play for All	-	10,914	10,914	-	-
Play Strategy	2,500	-	2,500	-	-
Stay for Play	-	22,777	22,268	-	509
Posts	-	49,170	49,170	-	-
General	1,000	500	-	-	1,500
	<u>78,800</u>	<u>140,532</u>	<u>194,654</u>	<u>(19,992)</u>	<u>4,686</u>
Total funds	<u>117,630</u>	<u>177,310</u>	<u>229,896</u>	<u>-</u>	<u>65,044</u>

The **unrestricted funds** are free to use in accordance with the objects of the Charity. The **designated fund** is 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:

- Play and Care Support – Midlothian Play Strategy implementation and for emergency grant aid to childcare providers, to be disbursed in agreement with Midlothian Council
- Gypsy and Traveller Community Play – activities at the Gypsy/Traveller site
- Holiday Activities – additional school holiday activities, including Holiday Playschemes and Playday
- Out2Play – outdoor play sessions
- Play for All – support for play in and around the home, for disabled children and their families
- Play Strategy – implementation of Midlothian Play Strategy actions
- Stay for Play – family play sessions for families with young children
- Posts – towards specific posts
- General – other small restricted grants

Notes to the Financial Statements
For the Year ended 31 March 2020 (Continued)

14. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	1,625	-	1,625
Current assets	103,038	17,647	120,685
Creditors	(36,891)	-	(36,891)
Net assets at 31 March 2020	<u>67,772</u>	<u>17,647</u>	<u>85,419</u>
Fixed assets	1,912	-	1,912
Current assets	61,868	46,505	108,373
Creditors	(3,422)	(41,819)	(45,241)
Net assets at 31 March 2019	<u>60,358</u>	<u>4,686</u>	<u>65,044</u>