

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024
FOR
PLAYPEACE SCIO**

McDaid & Partners
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

PLAYPEACE SCIO

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FOR THE YEAR ENDED 30 JUNE 2024**

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PLAYPEACE SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 JUNE 2024

The trustees present their report and financial statements of the charity for the period ended 30 June 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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)(effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the organisation in the period under review were that of:-

- To reduce social isolation and enable community support with and for families who have a child or young person with additional support needs.
- To provide services that enable maximising of emotional and physical health of children and young people with additional support needs, and their family members and carers.
- To develop the skills of children and young people with additional support needs, and their family members and carers, and the community in learning together through shared experiences, working together and the provision of learning opportunities.
- To promote inclusive practices and services that enable the full participation of families who have a child or young person with additional support needs, to public policy makers and service providers.

Volunteers

The charity was founded by parents of children and young people with additional support needs. The board is mostly made up of parents who provide their services on a voluntary basis.

ACHIEVEMENT AND PERFORMANCE

During the period to 30 June 2024, the charity delivered 100 family play sessions, two per week, with an average attendance of 12 children with additional support needs and at least a further 8 parents or other carers. These regular opportunities to socialise, be active and have fun are highly valued by the children, young people and parents alike. The provision of a safe space, accessibility for all and a welcoming non-judgemental ethos are the elements most highlighted by families whilst the children enjoy forming peer friendships. In addition, 15 outings were delivered during school holiday times with a wide variety of destinations informed by families; including an inclusive music festival, beach outings, safari park and pantomime shows. Attendance ranged from 20 to 45 participants, including children and parents.

Memberships grew during this time from 34 to 46 families, often through recommendation. Increasingly, statutory service providers began to signpost to the charity, recognising the menu of supports on offer, especially during school holidays. Signposting from other community and voluntary organisations also increased during this time as the profile of the charity grew.

Dedicated funding via Scottish Government Carer Breather funds were secured to support the needs of parents and other carers of the children and young people. This project delivered a wide range of activities, including relaxation sessions, Flow yoga weekly, walking group and recognition teas. These were attended by 32 individuals and were greatly welcomed as a means to meet others in the same situation, share information and gain peer support.

Partnerships with many fellow charities and community organisations were developed with the charity attending and contributing to partnership meetings held regularly in the North Lanarkshire area and a network of carer breather organisations

The charity strengthened in capacity during this period, growing the staff team from the sole post of CEO to a team comprising CEO, two part time Activity Co-ordinators, and a dedicated Development worker for the Carer Breather project (part time). and via a programme of training for trustees. Systems also were improved including the continued usage of the Class 4 Kids booking platform, enabling quicker and more efficient communication with families as well as secure data storage. The charity's website was developed and benefited from dedicated volunteer time. The charity demonstrated progress in its growth and the ability to upscale, whilst remaining true to its core values of including, welcoming, supporting each other, building the resilience of parents and carers and celebrating the children and young peoples' achievements.

PLAYPEACE SCIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

FINANCIAL REVIEW

Principal funding sources

The charity's main income sources are grants received from Peoples Health Trust, North Lanarkshire Community Lottery, Carer Breather Fund, Shared Care Scotland, Locality Activity Fund and donations.

Reserves policy

The charity has total net assets of £61,925. This comprises £32,906 in relation to unrestricted funds and £29,019 in relation to restricted funds.

The reserves of the charity are as described in the accounting policies. It is the policy of the charity to build up unrestricted funds equated to approximately 3 months unrestricted expenditure to provide sufficient resources to meet ongoing projects and closure costs if required.

The charity constantly strives to maintain economic viability. Income from grants and other funding sources has been sufficient to cover costs, and all services provided by the organisation.

FUTURE PLANS

In response to the demand for its services and further gaps identified by families of children and young people with additional support needs, the organisation intends to continue to support whole families of children and young people with additional support needs, through a combination of direct service delivery and working with statutory partners and other organisations to influence and facilitate change in mainstream provision. They continue to seek additional funding from government bodies and other funding sources to support them in the provision of their charitable purposes and activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, the constitution and constitutes a SCIO.

Recruitment and appointment of new trustees

Trustees can be appointed at any time, however, they must retire at the annual general meeting and may seek re-election during the AGM.

Organisational structure

As set out in the charity's governing document, the minimum number of charity trustees is 4 and the maximum number of charity trustees is 12. Out of that:

- No more than 8 shall be charity trustees who were elected/appointed.
- No more than 4 shall be charity trustees who were co-opted.
- No more than one shall be a charity trustee appointed as the chief executive officer.

The board meet monthly to oversee the progress of the charity and biannually to review the organisation's strategy.

Key management

Nichola Brown is the CEO of the organisation and is responsible for the day to day activities of the charity.

Induction and training of new trustees

There is an orientation for any newly elected trustees to ensure they fully understand the organisations operations and also their roles and responsibilities of being a board member.

Key management remuneration

Salaries of Key personnel are decided and approved at board level. They review annual salaries of similar positions at other organisations and decide on an appropriate level based on this review.

Wider network

The charity is independent and has no affiliation with any other company.

Related parties

There are no known related parties with which the charity is involved.

PLAYPEACE SCIO
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. There are no major risk areas to disclose in the financial statements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC051902

Principal address

16 Fir Grove
New Stevenson
Motherwell
North Lanarkshire
ML1 4DP

Trustees

H A Allan
N Brown Chief Executive
D Carter Treasurer
M Hiddleston (resigned 30.11.24)
S Hogg
A Johnstone
J Jones
A Rutkowska
K Ross
D M K Williamson (appointed 24.8.23)
S Harley (appointed 27.1.25)

Independent Examiner

McDaid & Partners
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

Approved by order of the board of trustees on 13/3/25 and signed on its behalf by:



N Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
PLAYPEACE SCIO**

I report on the accounts for the year ended 30 June 2024 set out on pages five to thirteen.

Respective responsibilities of trustees and examiner

The charity's trustees 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's trustees consider that the audit requirement of Regulation 10(1)(a) to (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 the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 by the accounts.

Independent examiner's statement

In connection with 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; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

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.



McDaid and Partners
The Institute of Chartered Accountants of Scotland

McDaid & Partners
Stanley House
69/71 Hamilton Road
Motherwell
Lanarkshire
ML1 3DG

Date: 14/3/25

PLAYPEACE SCIO

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024

				Year Ended 30.6.24 Total funds £	Period 2.8.22 to 30.6.23 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	16,265	-	16,265	23,949
Charitable activities	4				
Grant income		-	61,266	61,266	29,243
Event income		4,993	-	4,993	4,664
Other trading activities	3	848	-	848	818
Total		<u>22,106</u>	<u>61,266</u>	<u>83,372</u>	<u>58,674</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable activities		3,913	51,985	55,898	22,783
Governance costs		720	-	720	720
Total		<u>4,633</u>	<u>51,985</u>	<u>56,618</u>	<u>23,503</u>
NET INCOME		17,473	9,281	26,754	35,171
Transfers between funds	10	(1,131)	1,131	-	-
Net movement in funds		16,342	10,412	26,754	35,171
RECONCILIATION OF FUNDS					
Total funds brought forward		16,563	18,608	35,171	-
TOTAL FUNDS CARRIED FORWARD		<u>32,905</u>	<u>29,020</u>	<u>61,925</u>	<u>35,171</u>

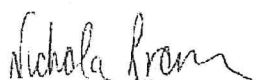
The notes form part of these financial statements

PLAYPEACE SCIO

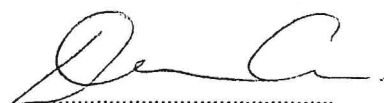
**BALANCE SHEET
30 JUNE 2024**

	Notes	Unrestricted funds £	Restricted funds £	30.6.24 Total funds £	30.6.23 Total funds £
CURRENT ASSETS					
Cash at bank and in hand		34,919	29,019	63,938	36,328
CREDITORS					
Amounts falling due within one year	9	(2,013)	-	(2,013)	(1,157)
NET CURRENT ASSETS		<u>32,906</u>	<u>29,019</u>	<u>61,925</u>	<u>35,171</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>32,906</u>	<u>29,019</u>	<u>61,925</u>	<u>35,171</u>
NET ASSETS		<u><u>32,906</u></u>	<u><u>29,019</u></u>	<u><u>61,925</u></u>	<u><u>35,171</u></u>
FUNDS	10				
Unrestricted funds				32,906	16,563
Restricted funds				29,019	18,608
TOTAL FUNDS				<u><u>61,925</u></u>	<u><u>35,171</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13/3/25 and were signed on its behalf by:



N Brown - Trustee



D Carter - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. The following specific policies are applied to particular categories of income:-

Income received by way of grants or donations are included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. All costs whether to support the charity or to directly assist can be regarded as a result of the organisations charitable activities.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PLAYPEACE SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 JUNE 2024

1. ACCOUNTING POLICIES - continued

Basic financial instruments

Trade debtors

Trade debtors are amounts due from customers for goods or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

Trade Creditors

Trade creditors are amounts due to suppliers for goods or services obtained in the ordinary course of business.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Cash

Cash and cash equivalents are basic financial assets and include cash on hand, deposits held at call with banks, other short-term liquid investments and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Government grants

Government grants are eligible for recognition within the financial statements once they become receivable.

2. DONATIONS AND LEGACIES

	Year Ended	Period
	30.6.24	2.8.22 to 30.6.23
	£	£
Donations	16,265	23,949
	<u> </u>	<u> </u>

3. OTHER TRADING ACTIVITIES

	Year Ended	Period
	30.6.24	2.8.22 to 30.6.23
	£	£
Fundraising income	848	818
	<u> </u>	<u> </u>

PLAYPEACE SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

4. INCOME FROM CHARITABLE ACTIVITIES

		Year Ended 30.6.24 £	Period 2.8.22 to 30.6.23 £
Grants	Activity Grant income	61,266	29,243
Event income	Event income	4,993	4,664
		<u>66,259</u>	<u>33,907</u>

Grants received, included in the above, are as follows:

	Year Ended 30.6.24 £	Period 2.8.22 to 30.6.23 £
People's Health Trust	27,144	8,403
Carer Breather	10,959	5,480
Shared Care Scotland	18,909	15,360
Locality Pot	4,254	-
	<u>61,266</u>	<u>29,243</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Charitable activities	53,897	2,001	55,898
Governance costs	-	720	720
	<u>53,897</u>	<u>2,721</u>	<u>56,618</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 30 June 2024, Nichola Brown (Trustee) was remunerated £21,131 (2023: £8,308) for her role as an employee which the constitution confirms is applicable.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the period ended 30 June 2023.

PLAYPEACE SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

7. STAFF COSTS

	Year Ended 30.6.24 £	Period 2.8.22 to 30.6.23 £
Wages and salaries	30,788	8,308
Other pension costs	497	223
	<u>31,285</u>	<u>8,531</u>

The average monthly number of employees during the year was as follows:

	Year Ended 30.6.24	Period 2.8.22 to 30.6.23
Trustees	1	1
Other staff	2	-
	<u>3</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,774	8,175	23,949
Charitable activities			
Grant income	-	29,243	29,243
Event income	4,664	-	4,664
Other trading activities	818	-	818
Total	<u>21,256</u>	<u>37,418</u>	<u>58,674</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	3,972	18,811	22,783
Governance costs	720	-	720
Total	<u>4,692</u>	<u>18,811</u>	<u>23,503</u>
NET INCOME	<u>16,564</u>	<u>18,607</u>	<u>35,171</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>16,564</u></u>	<u><u>18,607</u></u>	<u><u>35,171</u></u>

PLAYPEACE SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24	30.6.23
	£	£
Taxation and social security	1,100	437
Other creditors	913	720
	<u>2,013</u>	<u>1,157</u>

10. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	16,563	17,474	(1,131)	32,906
Restricted funds				
Carer Breather Fund	4,911	(1,724)	-	3,187
People's Health Trust	2,223	(3,354)	1,131	-
Shared Care Scotland	11,474	10,104	-	21,578
Locality Pot (VANL)	-	4,254	-	4,254
	<u>18,608</u>	<u>9,280</u>	<u>1,131</u>	<u>29,019</u>
TOTAL FUNDS	<u>35,171</u>	<u>26,754</u>	<u>-</u>	<u>61,925</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,106	(4,632)	17,474
Restricted funds			
Carer Breather Fund	10,959	(12,683)	(1,724)
People's Health Trust	27,144	(30,498)	(3,354)
Shared Care Scotland	18,909	(8,805)	10,104
Locality Pot (VANL)	4,254	-	4,254
	<u>61,266</u>	<u>(51,986)</u>	<u>9,280</u>
TOTAL FUNDS	<u>83,372</u>	<u>(56,618)</u>	<u>26,754</u>

PLAYPEACE SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 2.8.22 £	Net movement in funds £	At 30.6.23 £
Unrestricted funds			
General fund	-	16,563	16,563
Restricted funds			
Carer Breather Fund	-	4,911	4,911
People's Health Trust	-	2,223	2,223
Shared Care Scotland	-	11,474	11,474
	-	18,608	18,608
TOTAL FUNDS	-	35,171	35,171

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,256	(4,693)	16,563
Restricted funds			
Carer Breather Fund	5,480	(569)	4,911
People's Health Trust	12,493	(10,270)	2,223
Shared Care Scotland	19,445	(7,971)	11,474
	37,418	(18,810)	18,608
TOTAL FUNDS	58,674	(23,503)	35,171

The purpose of the restricted funds are noted below:

Carer Breather Fund - the grant funding received from the Carer Breather Fund is for staff costs and activity costs for a dedicated programme of support to carers.

People's Health Trust - the grant funding received from People's Health Trust is available to be spent on staff costs, activity costs relating to one of the weekly services and other general running costs.

Shared Care Scotland - the grant funding received from Shared Care Scotland is available to be spent on activity costs relating to one of the weekly services and outings programme and other general running costs.

Locality Pot - the grant funding received from Locality Activity Fund is available to be spent on activity costs relating to support parents to learn about a range of topics.

Transfers between funds

During the year, £1,131 was transferred to the People's Health Trust Fund from unrestricted funds to support the project until the next funding tranche was received.

PLAYPEACE SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 JUNE 2024**

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

PLAYPEACE SCIO

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

	Year Ended 30.6.24 £	Period 2.8.22 to 30.6.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,265	23,949
Other trading activities		
Fundraising income	848	818
Charitable activities		
Grants	61,266	29,243
Event income	4,993	4,664
	<hr/> 66,259	<hr/> 33,907
Total incoming resources	83,372	58,674
EXPENDITURE		
Charitable activities		
Wages	30,788	8,308
Pensions	497	223
Insurance	466	453
Play equipment	1,041	-
Telephone	139	113
Postage and stationery	458	407
IT costs	1,637	-
Sundries	407	568
Trips & events	18,464	12,568
	<hr/> 53,897	<hr/> 22,640
Support costs		
Governance costs		
Independent Examiner fee	720	720
Professional fees	2,001	143
	<hr/> 2,721	<hr/> 863
Total resources expended	56,618	23,503
Net income	<hr/> <hr/> 26,754	<hr/> <hr/> 35,171

This page does not form part of the statutory financial statements