



# ANNUAL REPORT & Financial Statements

Year ended 30 September 2020

Registered Charity: 1172875 in England and Wales, 9716 in Uganda

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## FOREWORD FROM THE CHAIR



Based on our consistent growth over the past decade, Play Action International was looking forward to a special year until, like many small charities, we were hit by the impact of COVID-19. Restrictions on international travel forced us to cancel our extremely popular volunteering projects to Uganda resulting in a loss of a third of our annual income. Lockdowns in Uganda prevented the implementation of our programmes, including our UK Aid Direct project, further impacting the income available to support our operations.

In view of the unexpected drop in income, Trustees have had to make some very difficult decisions to ensure the survival of the charity. However, throughout this tumultuous time, the Trustees and team have never wavered from their belief in the charity and the power of play to enrich the lives of the children it serves.

Indeed, under the outstanding leadership of our CEO, Murielle Maupoint, we used this unprecedented situation as a catalyst to create massive changes to our brand, programmes, and structure to enable us to not only survive the effects of the pandemic but to thrive in the future. Our rebrand from East African Playgrounds to Play Action International has been warmly welcomed by stakeholders, volunteers and funders alike. The new brand reflects the scope of our programmes and ambition and is already enabling us to access opportunities that otherwise would have been outside our reach – including new charitable activities to support vulnerable children here in the UK.

During the past year we were sad to see Phil Jan step down as Treasurer. He diligently provided oversight of the charity's financial affairs for 5 years. And after 10 amazing years creating this wonderful organisation, Carla Gill, left to embark on a new adventure. Carla remains actively involved, supporting us with her expertise as our Play Advisor. On behalf of the Board, I'd like to thank Carla and Phil for their outstanding contributions.

2020 has been a very challenging year but I have been inspired and humbled by the creativity, innovation and dedication of all those involved with Play Action International. From the university students who carried on fundraising to fund our operations despite their trips to Uganda being cancelled... To our suppliers that reached out to offer us discounts to reduce our costs... To our funders that removed restrictions on grants to give us access to working capital and those that provided emergency funding when we needed it most... To the incredible sacrifices made by the team in Uganda and the UK to keep the charity moving whilst taking voluntary salary reductions.... It has truly been a group effort to get Play Action International through these difficult times.

Thank you for your support when we have needed it most.

Dr Noorzaman Rashid  
**Chair of Board of Trustees**



## PLAY IS SERIOUS BUSINESS

# The Importance of Play for Vulnerable Children



of children in low and middle income countries are unable to realise their full developmental potential

*Studies have shown that early play experiences improve a child's physical growth, their capacity for learning, chances of finishing school, future employability, and even personal income. Yet for many children, their right to play and to reap the developmental advantages associated with play is challenged. Factors such as poverty, displacement, war, child labour, abuse and exploitation can severely limit a child's opportunity for play.*



Play has the power to close achievement gaps

— LEGO Foundation

PLAY IS...

### JOYFUL

play promotes imagination, independence and creativity and improves and maintains mental health

### SOCIALLY INTERACTIVE

play provides opportunities for mixing with other children of all abilities and backgrounds, developing their social skills

### ACTIVELY ENGAGING

play increases children's self-awareness, self-esteem, and self-respect

### MEANINGFUL

play provides opportunities for children to learn about their environment and the wider community

### ITERATIVE

play builds resilience through risk taking and challenge

When championed in educational settings, especially in the Early Years, play can address inequality by harnessing motivation for learning and addressing the toxic stress of living in poverty or emergency contexts.

By learning through play in stimulating environments with quality facilitation, there is a greater opportunity to support children, taking account of their individual backgrounds and needs.



## WHAT WE DO

We believe that every child should have the opportunity to enjoy the far-reaching benefits of play. To this end, we design, develop, and deliver innovative and inspiring play facilities and play-based programmes to enable disadvantaged children to learn, develop, and heal.

### Playgrounds

We are the **leading not-for-profit playground manufacturer** in Africa.

### Playgroups

We reach socially excluded children through our mobile play karts and schools.

### Playworkers

We **train and support playworkers** to use play to enhance children's lives in their communities.

### Parents

We support parents to bond with their children using our Infant Play Kits.

### Education

We **enhance the quality of teaching** and children's learning through our Educational Play teacher training.

### Mental Health

We use play as a tool to support trauma affected children and those in institutions.

### Health & Hygiene

We manufacture and install multi-user handwashing units and **promote effective hygiene** through our Hygiene Heroes play programmes.

### Apprenticeships

We train street connected young people through our nationally accredited welding and building apprenticeship scheme.

### Capacity Building

Our Play Action Academy provides training to professionals in emerging nations to use play **to support children's health, education, and well-being** through play.

### Campaigning

We work with local communities and government to raise awareness of the importance of play for child development.

**"Children need the freedom and time to play.  
Play is not a luxury. Play is a necessity."**

Kay Redfield Jamison

## WHERE WE WORK

From our office and workshop in Jinja (Uganda), we deliver our programmes across a wide variety of settings, including...

### Refugee Settlements

In 2016, when the conflict in South Sudan caused an unprecedented number of people to seek refuge in Uganda, our programmes became an integral part of the Ugandan Government and humanitarian sector's response. With play providing effective psycho-social support to refugee and trauma affected children, we have developed partnerships with UNICEF, Plan International, World Vision, Save the Children and the UK's Foreign & Commonwealth Development Office to respond to this essential need. By 2022, there will be a playground in almost every community within the Bidibidi refugee settlement – enabling children to use the power of play to process their traumatic experiences, develop and learn.

### Rural Communities

Rural communities often face significant disadvantage due to the remoteness of their location, lack of access to services and the impact of climate change on their livelihoods. Indeed, some of the most remote areas in Uganda, show the highest levels of poverty in the country. Working with ECD centres and primary schools to install playgrounds and implement educational play programmes in rural communities, we have achieved impressive results in increasing school attendance, learning outcomes and reducing dropouts. Indeed, the playgrounds have created a strong community centre where children and families can benefit from additional services.



### Urban Slums

Children living in urban slums face some of the harshest living conditions in the world. Homelessness, food scarcity, disease, crime, abuse, violence, addiction and lack of sanitation are rife in slum settings. With no safe space to play and with most excluded from school, children face multiple risks, every moment of their life living there. We are developing a range of programmes to provide children with respite from the inconceivable realities of their day-to-day life and vital opportunities to play, learn and develop.

### ECD Centres & Primary Schools

Over the past decade we have developed an outstanding track record in supporting Early Childhood Develop (ECD) centres and primary schools to successfully integrate playgrounds and play-based teaching in their settings, to help children to develop and learn. We are continually improving the range of playgrounds components on offer and our educational play programmes – to ensure we remain at the cutting edge of play. Most recently we have launched a new programme, Hygiene Heroes, that uses play to improve hand hygiene amongst young children as well as developing socially distanced, multi-user hand washing stations to enable schools to minimise the impact of COVID-19.

### Hospitals and other institutions

The world is designed for adults with children expected to fit in and navigate the adult world until they are adults themselves, meaning there are many intimidating situations a child can find themselves in. Through our play programmes and resources, we can work to provide a more child-friendly environment and produce better outcomes for all. Our interventions range from implementing play-based programmes in hospitals to improve children's recovery to creating child friendly spaces in police stations and refugee registration centres to minimise the fear that children experience in those settings.

# REFLECTING ON THE PAST YEAR

2020 has been a year the world will never forget. Despite the intense challenges brought on by COVID-19, the Play Action International team faced these with optimism, passion, and creativity – determined to use the pandemic as a catalyst for innovation & change to lay the foundations for our next decade of growth.

Last year we stated that we would focus on the following 5 strategic priorities. Did we achieve our goals? Yes, we did! Here is a quick review...

## 1. To Revise Our Brand & Positioning



**YES:** In September 2020, we changed our brand from East African Playgrounds to Play Action International, to reflect the breadth of our programmes and geographic aspirations.

We achieved this incredible feat in 4 months, including a new website!

Our CEO, Murielle explained...

*"We do so much more than build playgrounds in East Africa. We create safe spaces and opportunities to bring play into children's lives. We have proved that play can increase school enrolment and attendance, reduce dropouts, reduce child labour, heal trauma, and provide children with the foundations to live a fuller life. Yet our name put us in a very niched pigeonhole which prevented the world from fully appreciating the breadth of the incredible services and products we offer, and the importance of play in children's lives.*

*If we were going to survive this pandemic, I knew that we needed to strategically and tactically contemporise our identity to truly reflect who we are and what we do and accelerate the implementation of our new programmes."*



## 2. To Develop a Culture Based on PLAY



**YES:** We wanted **PLAY** to be at the heart of everything we do. And whilst there is no end to 'playfulness', the way in which we have approached the challenges of the pandemic has very much mirrored the values and qualities of play: creativity, curiosity, resourcefulness.

Our PLAY approach has indeed, helped us get through the worst of 2020 and create some amazing opportunities for our future.

## 3. To Expand Our Operations to 10 Countries



**YES:** We have made a phenomenal number of connections with potential partners across Africa. We have submitted funding applications for programmes in partnership with organisations in Ghana, South Sudan, Kenya and Tanzania. We implemented our first play project in Tanzania in 2020 and are on the cusp of securing a project in Kenya. This is a great start to our goal of expanding to 10 countries in the next 10 years!





## 4. To Enhance Our Systems



**YES:** We invested in our infrastructure. We reviewed our safeguarding systems and recruited a child safeguarding specialist to form part of our core programmes team in Uganda. We implemented new accounting and CRM systems to improve financial management and donor care. We hired specialist staff in the UK to increase our capacity in marketing, fundraising and programmes and relocated to Milton Keynes, to provide enhanced access to the UK international development network.

We are already enjoying the benefits of a high performing team and effective infrastructure.



## 5. To Develop New Programmes & Products



**YES:** We have spent the past year developing new programmes to bring our play-based approach to specific areas such as health, trauma, and hygiene as well as diversifying how we work through mobile play groups and play schools.



We also put our manufacturing facility in Jinja to the test developing new products such as our mobile play karts and multi-user hand washing stations.

With a new brand, new programmes, a robust infrastructure, a brilliant, team and an aspirational vision... we are confident of a bright future!



## HIGHLIGHTS FROM 2020

In addition to achieving our 5 key strategic goals for the year, the highlights of 2020 include:



### Play for Brighter Futures

Between the 1<sup>st</sup> March and 1<sup>st</sup> June 2020, we were proud to run our UK Aid Match appeal - **'Play for Brighter Futures'** – a national campaign to raise vital funds to increase the health, wellbeing and education of refugee children through play. Play Action International raised £236,576 in total, including £106,152 of match funding from the Department for International Development (DFID).

The success of the appeal means that over the next 2 years, 7,000 more refugee children will have access to safe and exciting playgrounds and play-based learning initiatives in Bidibidi refugee settlement.

Bidibidi is Uganda's largest refugee resettlement and 57% of refugee children there are missing out on early years education. With the funds raised from the appeal, we can work with these refugee communities to provide the tools to giving children their childhood's back, help them heal from their experiences and develop robust foundations for the future.



### UK Aid Direct

In January 2020 we launched our three-year UK Aid Direct (DFID) funded project, to install community-designed playgrounds and run our play training programme for educators in 59 early years centres in refugee settlements across Uganda.

Before COVID hit, we had made a good start on the project, holding initial meetings with stakeholders in the refugee settlements, including the Office of the Prime Minister, the Education in Emergencies Committee, Ministry of Education and District Education Officers, to build trust and plan for the implementation of the project. We had also begun preparations for our baseline evaluation, which is being undertaken by an experienced external team to give clear evidence for the impact of our work. Strict lockdown measures were then imposed in Uganda April 2020, including the closure of schools and ECD centres, which meant that all our projects had to be put on hold.



When lockdown measures were partially relaxed in July 2020, we reopened our workshop and began pre-fabricating playground elements ready to restart the project. In September we travelled to Rwamwanja settlement in the South West of Uganda to begin our work in communities there. Early years centres are still closed due to the pandemic, but we have reorganised the project timings so we can keep the project on track.



Despite the COVID-19 lockdowns, during the year we were able to give an additional 11,500 children access to a safe space to play and train parents/teachers in 23 refugee communities on the importance of play and how to use play-based teaching methodologies.



## COVID-19 Response

When the severity of COVID-19 hit the UK in March 2020, we could never have imagined how much of an impact it would have on Play Action International and the international development sector as a whole. The Guardian, The Telegraph, Third Sector, The Metro, Sky News and RT News have all reported on the plight facing the 10,000+ small UK charities working in the overseas aid sector. The lack of dedicated government funding support and the merger of DFID and FCO means that 45% of small international development charities are facing the prospect of closure by the June 2021. The impact on the world's poorest communities that these organisations serve will be catastrophic and will significantly push back recent progress achieved towards commitment to the United Nation's Sustainable Development Goals.

As a small UK-based international development charity, Play Action International has not been immune to the effects of COVID-19. We have, however, drawn on our experience of working in complex operating environments and approached the situation with optimism and innovation. Supported by the board and external advisors, we embraced the challenges brought on by the pandemic and used the situation as an opportunity to swiftly reinvent ourselves. On top of planning its big rebrand, Play Action International adapted its approach to ensure the safety of staff and beneficiaries in Uganda as well as our staff and fundraisers in the UK. Some examples of our COVID-19 inspired activities include:

- **Hygiene Heroes**

In direct response to the impact of COVID in Uganda's refugee settlements, we developed a play-based training programme called **Hygiene Heroes**. The training programme incorporates different learning sessions based around effective health and hygiene practices as well as giving children a better understanding of COVID, and general wellbeing/mental health techniques to help children deal with the direct and indirect impacts of the virus.

The programme also involves providing multi-user handwashing facilities at new and previously installed playgrounds.

- **Emergency Care Packages**

The COVID-19 pandemic has had a particularly devastating effect on people living in slum communities such as Namuwongo in Kampala, Uganda, where 40,000 people are living in cramped conditions and living off day to day earnings. With very few savings and little government financial support, the lockdown caused a massive increase in unemployment, food poverty, disease, domestic and child abuse/violence with some women and children being forced to resort to desperate measures to obtain food and other necessities.

In June 2020, our partner, Events for Namuwongo (EFN), rapidly mobilized the support of its network to raise funds to support the urgent needs of some of the most vulnerable members of the community of Namuwongo. EFN gave a donation of £11,550 to Play Action International to procure and distribute the goods for emergency care packages of food, soap and sanitary towels.







The most vulnerable families in Namuwongo were targeted – many of which were child-headed households or families with additional needs. A total of 200 families were identified with a total of 1,229 individuals benefiting from this EFN emergency response. The project has had an enormous impact on all the recipients of the care packages. We have protected female-led and child-headed households from having to exchange sexual services for food and thus reduced the risk of abuse, exploitation, sexually transmitted diseases and pregnancy. The provision of sanitary towels to girls and women has been essential in supporting them to live with dignity during the lockdown – removing the need for them to choose between food and personal sanitary products.

At an average cost of just £1.17 per person per week for a minimum of 8 weeks vital support, EFN's COVID Community Care Project has delivered excellent value for money and offered the hand of friendship to Namuwongo at a time of unprecedented need.

## • Quest to Bidibidi



In the response to the collapse in community fundraising, in just a few days our team created the '*Quest to Bidibidi*'. The Quest was a lockdown-friendly virtual team challenge covering a total of 8,800km, equivalent to the distance from our HQ in Buckinghamshire to Bidibidi Refugee Settlement in Uganda, offering fun through fitness and friendship and all to help support our project that will help refugee children recover from trauma through play. The quest was a great opportunity for people to raise money for a great cause with colleagues, friends and

family, simply by tracking their daily activities, taking part in competitions with other teams, and getting active.

We got such a positive response from all involved, and by the end of the quest, the teams had raised over £10,000! Special shoutout to our Fundraising and Partnerships Manager/Quest Master Jack for working so hard making this happen!

Across the whole world, people have suffered from the effects of COVID-19. From the loss of loved ones, redundancies and business closures to the psychological impact of lockdown, very few have been left unaffected. However, whilst much has been reported on the negative implications of the pandemic, we risk losing sight of the amazing human drive to overcome adversity. Our team and the charity's supporters have rallied together like never before to survive this pandemic and have done so with optimism and playfulness.



Our amazing university students raised over £180,000 to support our work despite our Uganda volunteering trips having to be cancelled due to COVID-19 travel restrictions.





## A New Adventure for Founder Carla

After 11 years of pouring her heart and soul into Play Action International, our founder Carla Gill decided to step back from her role as Managing Director and become a member of our Advisory Board to allow her the time to move onto new adventures.

An incredible leader, Carla has been instrumental in helping the charity to reach so many children through the power of play over the years, taking the charity from its humble beginnings to an award-winning multi-national NGO. In her time directing the charity, Carla has been the facilitator for over half a million children gaining access to safe playgrounds and increased access to education! Carla's contribution to the play sector was recognised at the 11th Annual Playworks Awards where she was awarded the **Paul Bonel Speal Mention Award**.

We could never thank Carla enough for all that she has done, and whilst she will be deeply missed, her impact will never be forgotten, and we are truly excited for her to pursue a new career as Head of Fundraising and Communications at a charity close to her heart.



*"After 11 years at the helm, it is time to let the ship be run by new energy with the fantastic team we have in the UK and Uganda. I can't believe how a little seed of an idea, conceived in Zanzibar, could have develop so quickly into such an amazing organisation. This could never have been achieved without the passion and commitment of everyone that has donated their time or money, supported from the side lines or knee deep in mud, volunteered, or offered advice, support and friendship when we needed it. I know that Play Action International will go from strength to strength as it expands across Africa and implements new programmes. I can't wait to help in my new capacity as Play Advisor."*

*Love Carla x*



## LOOKING AHEAD

We want to continue innovating across the whole of our organisation to give ourselves the best chance of surviving the effects of the pandemic. For the next financial year, we plan to focus on the following 5 strategic priorities:

### 1. Diversify Our Programmes

We are excited by our plans to diversify our programmes to ensure we can enrich the lives of more children across the world through play-based initiatives. In particular, we are keen to:

- Enhance our playground offering and our reach through the development of lower cost playgrounds and mobile play options.
- Develop a pan-African network of playworkers to bring play-based solutions to children in different areas i.e., health, hygiene, education and trauma.
- Improve the quality of our Educational Play programmes to support children's learning.
- Launch the Play Action Academy to bring low-cost, accessible, contextually relevant play-based training to professionals working across Africa.
- Enable parents to better support their children through play-based parenting programmes and improved childcare options.



### 2. Expand to New Countries

We have a goal of being operational in 10 countries within the next 10 years. Whilst the pandemic has had an impact on the implementation of our expansion strategy, we are still committed to working in new countries. In the coming year we are keen to further pursue the opportunities we have started exploring in Kenya, Tanzania, South Sudan and Ghana.



### 3. Enhance Our Positioning in Uganda

We are the leading provider of playgrounds and play-based programmes in Uganda, yet as a small organisation located outside of the capital, we are often omitted from planning for country-wide programmes. We intend to embed ourselves at the heart of humanitarian and international development networks in Uganda, and access new opportunities, by opening an office in the capital, Kampala.

Based on our expertise in this field, we will be striving to join the PlayMatters consortium, funded by the Lego Foundation, to bring play-based learning to 800,000 refugee children in East Africa.

### 4. Review Our International Volunteer Projects

International COVID-19 travel restrictions forced us to cancel our volunteering projects to Uganda in 2020. This was a huge loss to our students and the charity itself. We intend to resume volunteering projects in 2021 and to this end we will review our offering to ensure we provide the best possible experience to students and increased alignment with our programmes and brand.



### 5. Bring Play Action to the UK



One of the strategic aims of changing our name change was to enable access to new opportunities and markets. We are keen to bring our expertise of working with some of the world's most vulnerable children to benefit disadvantaged communities in the UK.

We will be developing a sustainable model for delivery of play-based programmes in the UK and aiming to implement our first few programmes in the coming year.

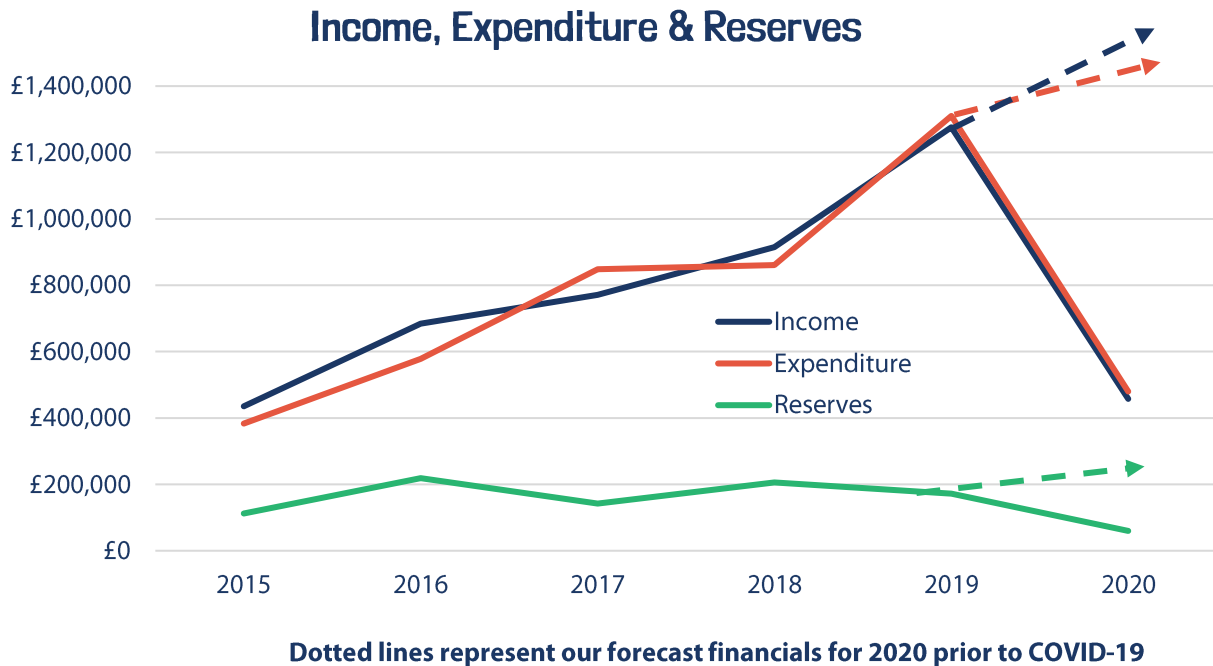
We have approached the organisational impact of COVID-19 with creativity and positivity. Indeed, the suspension of operations due to pandemic related restrictions was used by the team to lay the foundations for the goals that we aim to achieve in 2021. We are looking ahead with great excitement!



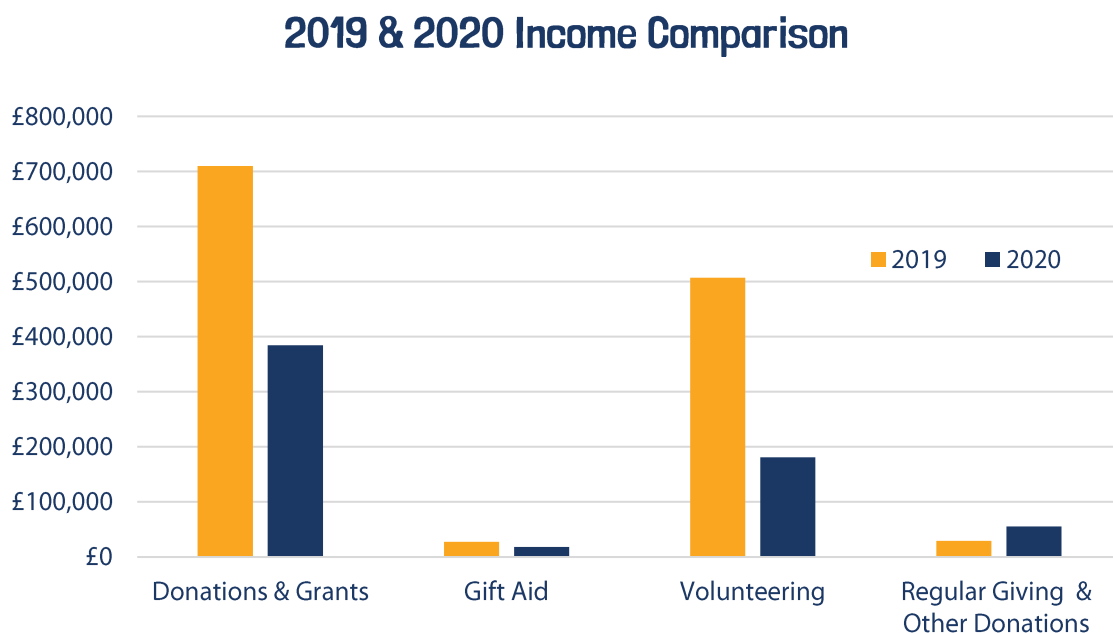
# FINANCIAL REVIEW

The financial review is for the consolidated accounts of our operations in the UK and Uganda for the year ending 30th September 2020.

Over the past 5 years, the charity has enjoyed solid year-on-year growth, with an expectation of surpassing the £1.5m income mark in 2020. That was, however, before the world was hit by COVID.



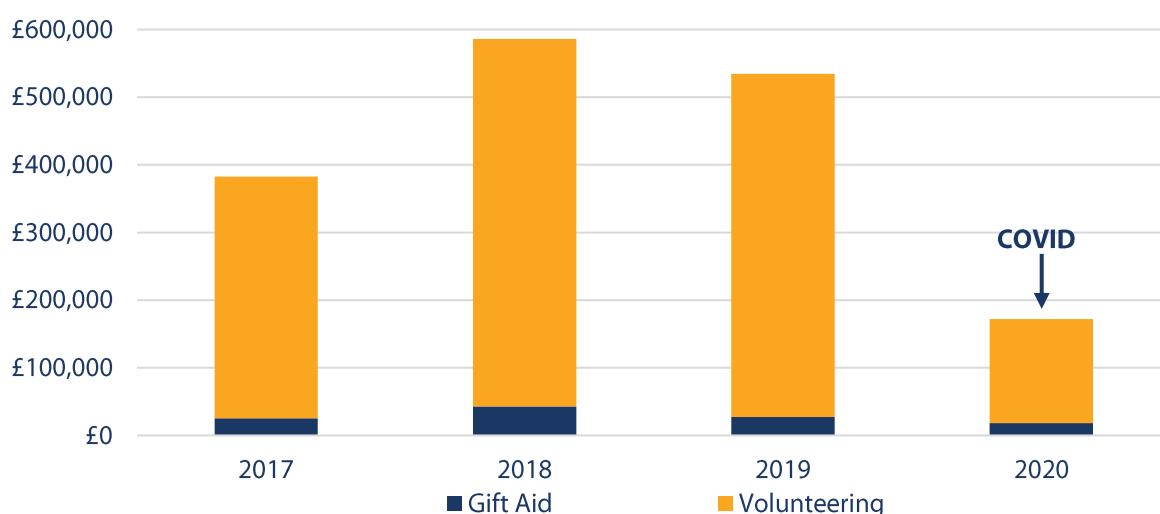
Despite our organisational agility, creativity, and efficacy, we have certainly not been immune to the effects of COVID-19. Indeed, the pandemic's wide-ranging and long-lasting restrictions, both in the UK and Uganda, have had a profound, negative effect on our core income generating activities:



Our income from institutional donations and grants reduced by 53% compared to the prior year, dropping from £709,932 (2019) to £374,380. This was in part due to lockdowns in Uganda suspending programme delivery and associated grant income during that period, and due to UK grant funders focusing increasingly on domestic charitable causes and/or those directly related to the pandemic.

The other area where we suffered significant financial losses was from our international volunteering programme. The programme, and associated gift aid receipts, has historically been the backbone of our unrestricted income generation – providing invaluable funds to support our charitable programmes and core operating costs. However, due to the international travel bans, we were forced to postpone the Summer 2020 volunteering programme, resulting in a loss of £500,000 against our budget forecast for the year.

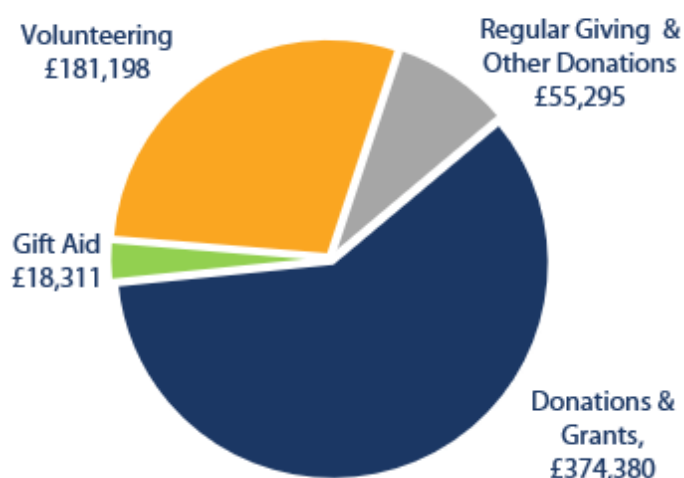
## Gift Aid & Volunteering Income



The only source of income that was not significantly adversely affected was ‘regular giving and other donations’, where we reported a 90% increase from £29,306 in 2019, to £55,295. This is largely due to our online fundraising innovation, **Quest to Bidibidi**, and the positive effect of the **DFID UK Aid Match** campaign in driving public donations from March – June 2020.

As a direct consequence of COVID-19 affecting our charitable programme implementation and fundraising activities, our total income plunged by 49% to £652,370 (2019: £1,275,854) for the year ending 30 September 2020. This is a hugely disappointing result after successive years of robust growth. However, we take great comfort in the successful implementation of our **COVID Financial Strategy** to minimise costs, increase income and conserve cash, which has enabled us to remain financially viable during this unprecedented worldwide crisis. We are truly grateful to every member of our wonderful team in Uganda and the UK, who willingly sacrificed their salary, adapted to home working, reduced their working hours and have supported the charity in every and any way they can to ensure our survival.

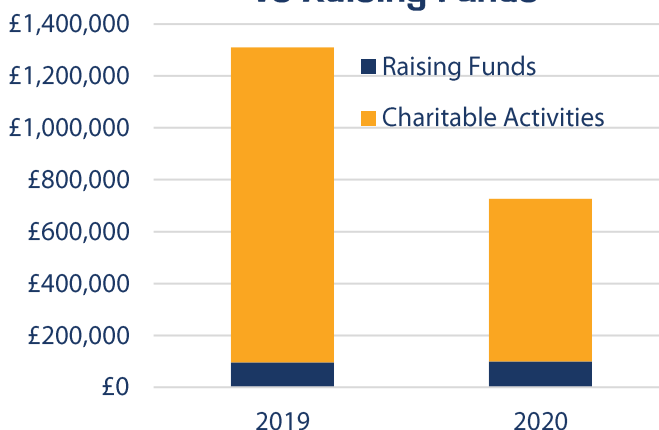
## Sources of Income 2020



In line with the reduction in our annual income and the suspension of programmes due to the pandemic, our total expenditure for the year reduced by 44% from £1,310,137 (2019) to £731,175 – of which 86% (£630,963) was spent on charitable activities compared to 93% (£1,214,046) in the previous year.

Our strategic financial decisions to support our operations and implement our COVID recovery strategy during this time has resulted in a net deficit for the year of £78,805. The deficit has reduced our funds carried forward from £171,625 (2019) to £92,820 (unrestricted funds).

## Charitable Activities vs Raising Funds



Despite the on-going effects of COVID, we are confident that the financial strategy adopted during the year, which included investing in rebranding the charity and diversifying our programmes, has provided us with the best opportunity for Play Action International to not just survive the pandemic but to thrive in the future.

## RESERVES POLICY

The Board of Trustees has an agreed reserves policy, and the Audit Committee reviews the associated risks on a regular basis.

Play Action International is committed to the prudent use of funds it receives as soon as is practical to achieve its mission whilst recognising the need to have reserves in place to ensure the continuation of our operations in the event of an unforeseen downturn. Using the budget, the board determines on an annual basis the level of unrestricted reserves required to meet the organisation's liabilities and the appropriate funds required to continue providing its services.

It is the policy of the trustees to maintain the level of unrestricted funds at a range of £200,000 to £220,000, which represents three months of the charity's anticipated working capital needs. As of 30 September 2020, unrestricted reserves stood at £92,820. The continuing COVID restrictions and lockdowns have highlighted the inadequacies of aspiring to three months working capital needs as reserves. The Trustees are committed to developing alternative means for raising unrestricted funds to protect the charity from unexpected financial risks whilst avoid hoarding funds that could support the vulnerable communities we serve. Once the charity achieves its current reserves target of three months operating costs, it will review its Reserves Policy in light of our recent experiences with COVID.

## 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 manage those risks. The trustees consider that they have taken adequate steps to ensure compliance with this duty. See also 'COVID-19 Response' below.

The CEO and Board of Trustees maintain a pro-active approach to identifying, managing and mitigating risks to the charity and its operations. A risk register is maintained, which identifies significant risks, along with the probability of such risks occurring, the likely level of impact, together with mitigating action to reduce the charity's exposure as appropriate. Particular attention is given to those risks which have the potential to have the greatest impact on the charity. These include COVID-19 risks as well as risks associated with safeguarding, reputation, finance, funding, international partnerships and health and safety. Procedures to mitigate other identified significant risks are implemented covering areas such as



staff retention, erosion of values, mission drift and efficiency. Operational risks are managed on a day-to-day basis by management, whilst strategic risks are reviewed regularly, ensuring mitigation actions are progressing to plan and risks are consistently being minimised. This is formally presented to the trustees and assessed on a semi-annual basis.

- **COVID-19 Response**

In 2019-20, the charity timely addressed the operational risks associated with COVID-19 and Play Action International continued to deliver projects where possible and to protect the health and well-being of staff and volunteers. However, COVID-19 has had a significant negative impact on the ability of Play Action International to raise funds, especially from its international volunteering programme due to travel restrictions and other preventive measures. Lockdowns in Uganda delayed aid funded activities. These have had an ongoing negative impact on the charity's finances with reduced revenues. At the same time, the charity has continued to support in-flight programmes and to source alternative revenue sources, which has led to further depletion of reserves after 30 September 2020.

- **FCDO Funding**

On 30 April 2021, the FCDO gave 90 days' notice to all UK Aid Direct projects to close. This will delay and / or reduce the flow of grant revenue to our projects in Uganda. Management are currently still assessing the options for activities in Uganda in light of this decision but without alternative funding sources it may lead to a reduction in the level of those activities.

A range of alternative revenue streams are in development. However there remains uncertainty as to the level and sustainability of those revenues. The charity's ability to continue as a going concern is subject to these fundraising initiatives.

## **INVESTMENT POLICY**

The Board of Trustees, having regard to the liquidity requirements of operating the charity, have kept reserves in an interest-bearing deposit account to provide financial security.

## **PUBLIC BENEFIT**

In all matters, the trustees have had due regard for the guidance published by the Charity Commission on public benefit.

# THANK YOU!

Our work is only possible because of the generous support and belief of so many different people and organisations. We would like to make special mention to the following funders and organisations whose support over the past year has been truly invaluable:

## GRANT FUNDERS

- The World We Want Foundation
- Queens Commonwealth Trust
- Fresh Leaf Charitable Foundation
- Charles Hayward Foundation
- Randal Charitable Foundation
- Borrowes Charitable Trust
- Porta Pia 2012 Foundation
- E Slater Charitable Settlement
- Generation Trust
- Beatrice Laing Trust
- Lorimer Trust
- Charity of Stella Symons
- CB + HH Taylor 1984 Trust
- R G Hills Charitable Trust
- Souter Charitable Trust
- Sterry Family Foundation
- Bryan Guinness Charitable Trust
- Dorfred Trust
- Schroder Charity Trust
- Allan and Nesta Ferguson Charitable Settlement
- Foreign, Commonwealth & Development Office

## UNIVERSITY PARTNERS

Play Action International was founded by passionate students who wanted to make a difference. Every year we work with the UK's leading universities and RAGs to bring our transformational volunteering and fundraising opportunities to young people. The pandemic forced us to suspend our Uganda 2020 Volunteering programme which was a huge disappointment to us all. However, we are eternally grateful to our student supporters for their understanding, patience and continued commitment to our cause during these difficult times.





- Aberdeen RAG
- Carnival RAG (Birmingham)
- Bournemouth University
- Canterbury Christ Church University
- Cardiff University
- Coventry University
- Exeter RAG
- Falmouth RAD
- Hertfordshire University
- Kent RAG
- Loughborough Rag
- Newcastle RAG
- Nottingham Trent University
- Plymouth RAG
- Roehampton University
- Royal Holloway University
- University of East Anglia
- University of West England
- Warwick RAG
- York University
- York St John University

## NGO & GOVERNMENT PARTNERS

Working in partnership with other organisations & government departments has many benefits to organisations like ourselves – enhancing our operational abilities and most importantly, providing the best opportunities for our beneficiaries. We thank the following partners for helping us to deliver our programmes:

- Ministry of Education & Sports (Uganda)
- Office of the Prime Minister (Uganda)
- Kibale Community Centre
- SALVE International
- BUACOFÉ
- PLAN International (Uganda)
- iHopeGlobal (Tanzania)
- Hope Danmark
- UK AID





## OUR GOVERNANCE

East African Playgrounds became a charitable incorporated organisation (CIO) in April 2017. We changed our name to Play Action International in August 2020. The charity is governed under its Constitution which was last amended in July 2020.

### CHARITY OBJECTS

The objects of our charity are to advance in life and relieve the needs of disadvantaged children and young people in Africa and across the world through:

- a) The provision of educational play facilities, resources, activities and training programmes provided in the interest of social welfare, designed to improve their conditions of life; and
- b) Providing support and activities which develop their skills, capacity, and capabilities to enable them to participate in society as independent, mature and responsible individuals

### OUR BOARD & COMMITTEES

The governing body of Play Action International is the Board of Trustees. Trustees serve an initial term of three years and are eligible for reappointment. Trustees ensure that the charity carries out its aims and objectives for public benefit. The Board is responsible for overseeing the governance of all Play Action International's work and delegates the day-to-day management to the Chief Executive Officer (CEO). The Trustees remain collectively responsible for the charity.

In 2020, the Board met quarterly. At each meeting Trustees reviewed the charity's overall progress against agreed annual objectives, the financial position against the approved budget and organisational risks based on reports from the CEO and Treasurer.

The Board has delegated specific responsibilities to the Finance Committee whose membership is appointed by the Board. The Finance Committee is responsible for ensuring effective oversight of the charity's financial position – ensuring that financial risks are mitigated, that strong internal controls are maintained and charity assets are used effectively. Since September 2020, the Finance Committee has met monthly to ensure effective monitoring of our financial position and to rapidly implement remedial strategies, as necessary, as we continue to feel the economic effects of the pandemic.

### RECRUITMENT, INDUCTION & TRAINING OF TRUSTEES

When recruiting new Trustees, the Board gives regard to the skills, knowledge and experience needed for the effective administration of the CIO with a particular focus on key areas including financial management, safeguarding, legal, education and international development. We regularly review the skills, expertise and contribution of our Trustees to identify and gaps and development needs.

Play Action International operates an equal opportunities and diversity policy and encourages applications from diverse backgrounds to reflect the nature of our work and our primary beneficiaries. Trustees are appointed following open promotion of vacancies. Interviews are conducted by the Chair and CEO, with input from other Trustees as required. New Trustees complete and sign a declaration of interest, anti-bribery policy, fit and proper person's declaration, Play Action International's code of conduct, safeguarding policy and also undertake an Enhanced DBS check.

All new Trustees receive a structured induction programme that covers all aspects of the role, an overview of the organisation and safeguarding training. Trustees receive an induction pack that includes copies of the charity's constitution, safeguarding policy, code of conduct, strategy, budget, previous year's annual accounts and minutes of the Board's previous four meetings.

## REPORTED CONFLICTS OF INTEREST

During this financial year no conflicts of interests were reported by Trustees.

## KEY MANAGEMENT REMUNERATION

Play Action International's Senior Management Team (SMT) consists of the Regional Director for Africa and CEO. The salaries of SMT staff are based on the same approach we use for all employees. All salaries are reviewed annually by the charity's Board and are benchmarked against salaries of comparable organisations.

## PLAY ACTION INTERNATIONAL IN UGANDA

Play Action International operates in Uganda as East African Playgrounds (NGO reg. no. 9716).

## OUR MANAGEMENT

### BOARD OF TRUSTEES

**Dr Noorzaman Rashid (Chair)**

**Alex Minford (Treasurer)** (appointed 19 July 2020)

**Rob Taylor**

**Tana Parker**

**Anuraag Parashar** (appointed 19 January 2020)

**Marc Wileman** (resigned 18 January 2020)

**Fiona Moyes** (resigned 12 February 2020)

**Phil Jan** (resigned 25 October 2020)

### CHIEF EXECUTIVE OFFICER

**Murielle Maupoint**

### REGISTERED OFFICE & PRINCIPAL ADDRESS

**Challenge House, Sherwood Drive, Bletchley, MK 3 6DP**

### INDEPENDENT EXAMINERS

**Torr Waterfield**

Park House

37 Clarence Street

Leicester

LE1 3RW

### BANKERS

**The Co-operative Bank**

PO Box 101

1 Balloon Street

Manchester

M60 4EP

### CHARITY NUMBER

**1172875**

(previously registered as 1129244)

# STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees 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.

Approved by order of the Board of Trustees on 12<sup>th</sup> May 2021 and signed on its behalf by:

Dr Noorzaman Rashid  
**Chair of Board of Trustees**

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PLAY ACTION INTERNATIONAL

I report to the trustees on my examination of the accounts of Play Action International ("the Charity") for the year ended 30 September 2020.

## Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and, in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

## Independent Examiner's Statements

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Andrew Torr  
**Association of Chartered Certified Accountants**  
12<sup>th</sup> May 2021

For and on behalf of  
Torr Waterfield  
Park House  
37 Clarence Street  
Leicester  
LE1 3RW



# STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2020

		Unrestricted Funds £	Restricted Funds £	Year to 30/09/20 Total Funds £	Year to 01/10/19 Total Funds £
	Note				
<b>INCOMING RESOURCES</b>					
<b>Income &amp; Endowments from:</b>					
Donations & legacies	2	383,415	245,769	629,184	1,273,575
Other trading activities	3	9,313	-	9,313	-
Investments	4	50	-	50	2,131
Other	5	13,823	-	13,823	148
<b>Total incoming resources</b>		<b>406,601</b>	<b>245,769</b>	<b>652,370</b>	<b>1,275,854</b>
<b>RESOURCES EXPENDED</b>					
<b>Expenditure on:</b>					
Raising funds	6	99,952	-	99,952	96,091
Charitable activities	6	311,046	319,917	630,963	1,214,046
Interest Payable		260	-	260	-
<b>Total resources expended</b>		<b>411,258</b>	<b>319,917</b>	<b>731,175</b>	<b>1,310,137</b>
<b>NET INCOME / (DEFICIT)</b>		<b>(4,657)</b>	<b>(74,148)</b>	<b>(78,805)</b>	<b>(34,283)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		97,477	74,148	171,625	205,908
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>92,820</b>	<b>-</b>	<b>92,820</b>	<b>171,625</b>

# BALANCE SHEET

As at 30 September 2020

		Unrestricted Funds £	Restricted Funds £	30/09/20 Total Funds £	01/10/19 Total Funds £
	Note				
<b>FIXED ASSETS</b>					
Tangible assets	10	51,889	-	51,889	62,901
<b>CURRENT ASSETS</b>					
Debtors	11	34,854	-	34,854	24,040
Cash at bank & in hand		113,102	-	113,102	100,511
		147,956	-	147,956	124,551
<b>CREDITORS</b>					
Amounts falling due within 1 year	12	(107,025)	-	(107,025)	(15,827)
<b>NET CURRENT ASSETS</b>		40,931	-	40,931	108,724
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		92,820	-	92,820	171,625
<b>NET ASSETS</b>		<b>92,820</b>	<b>-</b>	<b>92,820</b>	<b>171,625</b>
<b>FUNDS OF THE CHARITY</b>	14				
Unrestricted funds				92,820	97,477
Restricted funds					74,148
<b>TOTAL FUNDS</b>				<b>92,820</b>	<b>171,625</b>

The financial statements were approved by the Board of Trustees on 12<sup>th</sup> May 2021 and were signed on its behalf by:

Dr Noorzaman Rashid  
**Chair of Board of Trustees**

Alex Minford  
**Treasurer**

# NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2020

## 1. ACCOUNTING POLICIES

### Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and with the Charities Act 2011.

The charity is a public benefit entity as defined in FRS 102.

The Statement of Financial Activities and Balance Sheet consolidate the financial statements of the charity and its Ugandan operation. The Ugandan operation, which is structured as a non-profit membership organisation in Uganda, prepares separate, independently audited financial statements for the year ending 30 September, which are available on request.

### Fund accounting

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

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

### Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income, any performance conditions attached to the income have been met, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

In the case of performance related grants or long-term contract income, income entitlement is considered to be conditional upon delivery of a specified level of service. Income is therefore recognised to the extent that the charity has delivered the service or activity. The expenditure incurred to date is used as a reasonable estimate or approximation of the charity's performance and so income entitlement. Any such income not recognised in the year will be carried forward as deferred income and is included in liabilities in the balance sheet to reflect the matching of such income with future activities.

### Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and comprises the direct costs of fundraising, costs for fundraising events and promotions, the staff in these areas and an appropriate allocation of support costs.

Charitable expenditure includes costs incurred in the furtherance of its charitable objectives, in addition to costs of recruiting and selecting volunteers for the volunteer programmes and an appropriate allocation of support costs.

Support costs include UK staff, office, administrative costs and finance costs, as well as governance costs.



Governance costs are those costs related to the governance of the charity as opposed to the day-to-day management of the charity's activities. Included within this category are independent examiner costs and trustee expenses.

Support costs are allocated to expenditure purpose heading on the basis of the full-time equivalent number of staff contributing towards each purpose.

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Government Grants**

Government grants are accounted for on a straight line basis over the period for which benefit is received.

### **Interest Payable**

Interest payable on the Bounce Back Loan is not payable by the charity until July 2021; a notional charge is shown in Interest Payable offset by a deemed government grant.

### **Operating leases**

Rental payments under operating leases are charged as expenditure as incurred over the term of the lease. The charity does not have any assets held under finance lease.

### **Tangible fixed assets**

Expenditure of a capital nature costing more than £1,000 in the UK or more than UGX 1 million in Uganda is capitalised at cost. Items below these thresholds are expensed as incurred.

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its useful economic life:

- |   |                               |
|---|-------------------------------|
| • Office equipment and motor vehicles     | 12.5% on cost and 20% on cost |
| • Tools, equipment, fixtures and fittings | 12.5% on cost                 |

### **Other assets and liabilities**

Debtors and creditors are stated at the settlement amount after any applicable discounts. Cash and bank deposits are stated at the cash amount.

Deferred income relates to the timing differences between donations received in respect of performance related grants or long-term contract income and the recognition of income relating thereto in the Statement of Financial Activities based on the income recognition accounting policy outlined above.

### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account through the Statement of Financial Activities.

Foreign exchange forward contracts are included on the balance sheet at their fair value and realised and unrealised gains (or losses) are credited / (debited) to the Statement of Financial Activities.

## 2. INCOME FROM DONATIONS & LEGACIES

	Unrestricted Funds £	Restricted Funds £	Year to 30/09/20 Total Funds £	Year to 01/10/19 Total Funds £
Institutional donations & grants	128,611	245,769	374,380	709,932
Gift aid	18,311	-	18,311	27,421
Volunteer fundraising & contributions to volunteer participation costs	181,198	-	181,198	506,916
Regular giving & other donations	55,295	-	55,295	29,306
	<b>383,415</b>	<b>245,769</b>	<b>629,184</b>	<b>1,273,575</b>

Institutional grants and donations of £5,000 and above in the year ended 30 September 2020, and included in the above, are as follows:

	Year to 30/09/20 £
World Vision	138,492
Plan International Uganda	51,541
The Queen's Commonwealth Trust	34,000
The World We Want Foundation	17,537
Allan & Nesta Ferguson Charitable Trust	15,000
UNICEF	12,040
Fresh Leaf Charitable Foundation	10,000
Landmark Properties	7,000
Porta Pia 2012 Foundation	5,000

## 3. INCOME FROM OTHER TRADING ACTIVITIES

	Year to 30/09/20 £	Year to 01/10/19 £
Events – Quest to Bidibidi	9,047	-
Sale of merchandise	266	-
	<b>9,313</b>	<b>-</b>

## 4. INVESTMENT INCOME

	Year to 30/09/20 £	Year to 01/10/19 £
Interest receivable	50	2,131

## 5. OTHER INCOME

	Year to 30/09/20 £	Year to 01/10/19 £
Government grants	13,823	-
Income from asset disposals & other income	-	148

Government grants comprise Milton Keynes COVID grants (£10,000), Bounce Back Loan interest (£260) and Coronavirus Job Retention Scheme (£3,563).

## 6. EXPENDITURE

	Direct costs £	Allocation of support costs £	Year to 30/09/20 Total £	Year to 01/10/19 Total £
Expenditure on:				
Raising funds	6,271	93,681	99,952	96,091
Charitable activities	404,987	226,236	631,223	1,214,046
	<b>411,258</b>	<b>319,917</b>	<b>731,175</b>	<b>1,310,137</b>

Direct costs include foreign exchange gains recognised during the year of £1,822 (2019: £7,023).

## 7. SUPPORT COSTS

	Year to 30/09/20 £	Year to 01/10/19 £
UK Staff costs	272,170	216,658
Management & administration costs	35,794	31,895
Charity running costs	8,069	11,201
Governance costs	3,884	1,037
	<b>319,917</b>	<b>260,791</b>

### GOVERNANCE COSTS

	Year to 30/09/20 £	Year to 01/10/19 £
Independent examiner's remunerations		
Examination services	1,200	900
Audit Planning	2,272	-
Trustee expenses	24	137
DBS & Safeguarding	388	-
	<b>3,884</b>	<b>1,037</b>

Support costs are allocated to expenditure purpose headings on the basis of the number of full-time equivalent staff contributing towards each purpose.



## 8. STAFF COSTS

	Year to 30/09/20 £	Year to 01/10/19 £
Wages & salaries	373,363	311,682
Social security costs	31,212	24,979
Pension costs	6,458	4,474
	<b>411,033</b>	<b>341,135</b>

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

	Year to 30/09/20	Year to 01/10/19
UK – Management	1	2
UK – Administration & support	7	7
Uganda	43	63
	<b>51</b>	<b>72</b>

The Chief Executive Officer (“CEO”) is considered to be the key management of the charity. Murielle Maupoint was appointed CEO in September 2019 and remuneration paid to her during the year was £70,079 (2019: £6,183). No other employees received emoluments in excess of £60,000.

## 9. TRUSTEES’ REMUNERATION & BENEFITS

The trustees do not receive any remuneration for their services. Trustees are re-imbursed for their travel expenses in attending trustee meetings. £24 was re-imbursed in the current year to 1 trustee (2019: £137 – 2 trustees).

## 10. TANGIBLE FIXED ASSETS

	Office equipment & motor vehicles £	Tools, equipment, fixtures & fittings £	Totals £
<b>COST</b>			
At 2 October 2019	42,894	53,547	96,441
Additions	2,674	31	2,705
Disposals	-	(7,582)	(7,582)
At 30 September 2020	<b>45,568</b>	<b>45,996</b>	<b>91,564</b>

**DEPRECIATION**

At 2 October 2019	23,251	10,289	33,540
Charge for the year	2,954	5,211	8,165
Eliminated on disposal	-	(2,030)	(2,030)

At 30 September 2020

**26,205****13,470****39,675****NET BOOK VALUE****At 30 September 2020****19,363****32,526****51,889****At 1 October 2019****19,643****43,258****62,901****11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30/09/20</b>	<b>01/10/19</b>
	<b>£</b>	<b>£</b>
Other debtors	34,854	24,040
	<b>34,854</b>	<b>24,040</b>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>30/09/20</b>	<b>01/10/19</b>
	<b>£</b>	<b>£</b>
Bank loans & overdrafts	50,000	-
Trade creditors	13,889	4,276
Deferred income – restricted	25,000	-
Accrued expenses	11,745	6,036
Taxation & social security	6,391	5,515
	<b>107,025</b>	<b>15,827</b>

The Bank Loans and Overdrafts represents a Business Bounce Back Loan issued under the government scheme to support organisations impacted by COVID-19. The loan was drawn down in July 2020. No repayments are due in the first 12 months of the loan; thereafter the repayment term is 6 years from drawdown. The interest rate of the loan is 2.5% per annum; the government covers interest payments for the first 12 month. The scheme offers the lender a 100% government guarantee, but the borrower remains 100% liable for the loan.

Institutional grants and donations included in Deferred income above, are as follows:

Fresh Leaf Charitable Foundation	£10,000
Randal Charitable Foundation	£15,000

### 13. OBLIGATIONS UNDER OPERATING LEASES

At the balance sheet date, the total future minimum lease payments under non-cancellable operating leases in respect of leases for land and buildings were:

	30/09/20 £	01/10/19 £
Within one year	275	3,025
Within two to five years	-	-
After five years	-	-
	<b>275</b>	<b>3,025</b>

The above operating lease commitment relates solely to the property lease entered into for the charity's registered office in the UK.

### 14. CHARITY FUNDS

	At 01/10/19 £	Income £	Expenditure £	At 30/09/20 £
<b>Restricted funds</b>				
Community play programme	-	138,352	(138,352)	-
Refugee play programme	68,002	107,417	(175,419)	-
Vocational training programme	6,146	-	(6,146)	-
<b>Total restricted funds</b>	<b>74,148</b>	<b>245,769</b>	<b>(319,917)</b>	<b>-</b>
<b>Unrestricted funds</b>				
General funds	97,477	406,601	(411,258)	92,820
<b>Total unrestricted funds</b>	<b>97,477</b>	<b>406,601</b>	<b>(411,258)</b>	<b>92,820</b>
<b>TOTAL FUNDS</b>	<b>171,625</b>	<b>652,370</b>	<b>(731,175)</b>	<b>92,820</b>

#### Restricted funds

Grants are sought and received towards the specific costs of our three programmes: i) Community Play Programme, where funds are applied in disadvantaged communities to install playgrounds, and provide play-based training for these communities; ii) Refugee Play Programme, where funds are applied to install playgrounds and provide play-based training in refugee settlements and iii) our Vocational Training Programme where funds applied in providing apprenticeships to disadvantaged young people to learn vocational skills working with East African Playgrounds in Uganda. These funds are treated as restricted until such funds are spent.

#### General funds

General funds are unrestricted funds in hand and are available to the charity to meet its objectives.

### 15. RELATED PARTY DISCLOSURES

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year ended 30 September 2020 nor during the year ended 30 September 2019.