Annual Report and Accounts
for the year ended 1 October 2018
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Letter from the Chair

As my first letter as the Chair of East African Playgrounds (“EAP”), I would like to start by thanking the immense work, commitment and enthusiasm of our staff in the UK and Uganda, our volunteers, and our trustees during the past twelve months. Through their hard work and willingness to go the extra mile, this has been a fantastic year for the organisation. We have not only increased the impact that we are able to have, but we have also increased the quality of that impact by continually monitoring and evaluating our programmes in order to develop them to have the highest quality impact possible. I would also like to say thank you to our ever growing number of partners and donors, which now includes a large number of UK universities, several major international NGOs, and a number of large, medium and small grant and trust making organisations in the UK and Uganda. With your support we have managed to achieve great things this year and lay the foundations for the growth of East African Playgrounds into new countries in the near future. I hope that as you read this annual report you will enjoy learning about our innovative high impact projects, our achievements, our fundraising projects and the impact that all of this enables us to make in Uganda.

It has been a privilege to step into the role of Chair and work with this amazing charity and group of dedicated young professionals. As a charity started by two university students back in 2009, EAP has now developed into a leading organisation working in the field of educational play programmes, child friendly spaces and ‘access for all’ vocational training programmes. This organisation and its young team has matured into vital partners of the Ministry of Education and Sport and the Office of the Prime Minister in Uganda, not to mention UNICEF, Plan International and several other major international NGOs working in Uganda’s growing refugee settlements. I have been very impressed with the team’s willingness to monitor, evaluate and develop not only EAP’s programmes but also themselves. During my first year I have implemented several changes to help develop the organisation and its key team members. I have found everyone open to change and self-development for the common good of improving the impact we have as a charity.

As you will see in this report, 2017/18 has been a very successful year for EAP in many ways. I feel that we are now in a place that we are able to look at expanding our work and our impact into new countries in the coming years.

I am extremely proud of our progress and remain confident that, thanks to the strength of our trustees and management team, backed by our staff, volunteers, donors and supporters, the charity is on course to leave a strong positive impact on the societies we serve in East Africa through 2018/19 and beyond.

Dr Noorzaman Rashid

Chair of East African Playgrounds Board of Trustees
Letter from the CEO

East African Playgrounds has had an amazing year working with our beneficiaries to create life changing impact as well as working to lay the foundations for increased growth for years to come. Our work and reputation in Uganda has led to many new partners, projects and opportunities to make a bigger impact. This year we have worked with 72 communities, providing educational play training to teachers, parents and care givers. This is whilst also providing high quality playground equipment for some of the world’s most disadvantaged children. Our previous work in Uganda’s refugee settlements in 2016/17 was recognised by other International NGOs, the Ministry of Education and Sport (MoES) and the Office of the Prime Minister (OPM), who oversee the refugee settlements in Uganda. This has led to us being asked to join more working groups in the humanitarian and education sector in Uganda and also to work with the MoES and OPM to develop educational policy to include education through play and playground standards. During 2017/18 we have developed partnerships with more NGOs and have been able to put in place the basis to work in more of Uganda’s refugee settlements alongside UNICEF, Plan International, World Vision, Save the Children and several other major organisations.

We have been working on developing our programmes to further increase our impact and this year has seen some fantastic results. We have gained national accreditation from the MoES’s Directorate of Industrial Training for our vocational training programme and training facility. This has been life changing for the disadvantaged youth we train, offering them access to qualifications within metal work without the required secondary education that is a base requirement for standard vocational schools. This accreditation has also enabled us to open our new playground manufacturing and training facility in Jinja, Uganda. This is the first of its kind and will enable us to meet the demand for high quality playgrounds whilst providing high quality vocational training opportunities to disadvantaged youth.

In the UK, our fundraising team has gone from strength to strength with 2017/18 being the year of awards. As an organisation we were winners of the FSI’s Small Charity, Big Impact Award for our work in Uganda. Our fundraising team have also received several awards for our innovative student fundraising projects, which not only raise vital funds but also give students from the UK the chance to gain new skills, and develop their understanding of international development whilst giving back to society. Our work in student fundraising resulted in EAP winning the coveted ‘charity of the year’ award from the National Student Fundraising Association (NaSFA). A special mention goes to Andy King, our Partnerships Manager, for his win in the National Fundraising Awards as the ‘Best Fundraising Newcomer’ and to Rachel Finch, our International Events Co-ordinator, for being shortlisted for NaSFA’s ‘Outstanding Achievement’ award. Our fantastic team have helped us to develop and further diversify our fundraising streams. This year we have put a large emphasis on developing and growing our innovative market leading student fundraising programme, pioneering our Alumni club, developing our first corporate partnerships and helping to increase our partnerships with small, medium and large Trust and Foundations both in the UK and Uganda.

A special mention must be made to the contribution that our new Chair, Dr Noorzaman Rashid, has made during his first year with EAP. Noorzaman has helped develop EAP’s governance structure, which in turn has led to EAP having a highly motivated, active and impactful Board of Trustees. He has worked a large amount with developing our fundraising team’s skills and improved our fundraising plans for future growth. He has also worked closely with our senior management team to ensure that EAP is in a strong position to take the next steps on our goal of operating in 10 countries within the next 10 years.

I would personally like to thank all of EAP’s fundraising staff in the UK, our Board of Trustees, the huge number of volunteers here in the UK, and our management team and construction teams in Uganda, who together have made 2017/18 a fantastic year for EAP and have enabled us to impact more people than ever before.

Yours,

Thomas Gill

Chief Executive and Co-Founder of East African Playgrounds
Annual Report of the Trustees

Strategic Report

About East African Playgrounds

East African Playgrounds is a UK registered charity and international NGO, focused on Africa, primarily Uganda. Children need to play to access their childhood, allowing them to gain all the developmental benefits that play has to offer - giving them the tools for future success.

East African Playgrounds strives to ensure every child can access their right to a childhood and that no youth is left without the skills to reach their full potential.

East African Playgrounds takes an innovative child-centred approach to education and uses the power of play to transform the lives of children through our play programmes.

Working with disadvantaged young adults lacking formal education, East African Playgrounds provides vocational training programmes to develop young people’s skills, knowledge and experience to enter the work place with a trade, transferable skills, and greater confidence.

We are a dynamic, fast growing charity which in the past 9 years has become the leading play-based charity in East Africa, resulting in our impact being recognised by UNICEF and the Ministry of Education and Sport in Uganda.

By taking a collaborative approach, our beneficiaries in Early Childhood Development (ECD) centres, primary schools and Child Friendly Spaces (CFS) in refugee settlements benefit from a holistic approach to their development, creating wide enjoyment and impact from their high quality, fun, safe playgrounds and interactive play training programmes.

240+ Playgrounds built
360,000+ Children impacted
60+ disadvantaged young adults on staff
Major partnerships with UNICEF, Plan International & World Vision
Winners of FSI Small Charities Big Impact Award & other national commendations

Our Vision and Mission

Our vision is to ensure that all children enjoy their childhoods through the opportunity to play and learn, contributing to bettering their future opportunities.

Our mission is to provide play facilities and play training for communities, helping children to gain the most out of their childhood.
A theory of change is a type of methodology that underpins the core changes a charity sets out to make. It allows for planning, participation and evaluation to promote social change. Our theory of change, summarised below, defines our long-term objectives in terms of the impact we set out to achieve, and maps the various inputs, outputs and outcomes needed to attain these objectives.

**Theory of Change: East African Playgrounds**

- **Issue**: Children across East Africa have very few opportunities to play. Time is spent looking for work or helping with chores, play is not prioritised by caregivers, and play facilities are very limited and low quality. Educational opportunities available are inadequate, based on rote teaching and are not specific to a child’s needs.

- **Input**: Train educators in a child-centred approach to teaching through play-based learning activities. Provide child-friendly community-specific outdoor spaces through the construction of high quality, safe, fun playgrounds, utilising local and recycled materials. Educate caregivers and community leaders in the importance of play for a child’s development and how to engage in play with children at home.

- **Output**: Educators have the understanding, skills and resources to enable them to use play-based and child-centred learning activities as part of the curriculum.

- **Outcome**: Increased use of teaching methods better suited to a children’s needs, using a child-centred approach.

- **Impact**: Children spend more time playing, leading to improvements in cognitive, social and physical skills and greater wellbeing. New play facilities in schools lead to increases in school attendance and enrolment. Improvements in teaching methods mean schools can offer children a better quality education. Children thrive.

- **Shift in social attitudes experienced by caregivers and community members, leading to increased use of play-based activities for children within the home and wider surroundings. Children gain access to play through use of new community play facilities.**

**Theory of Change**

Communities have the skills, knowledge and resources to adapt their lifestyle, attitude and surroundings to create conditions to enable play to flourish.
Programme overview

East African Playgrounds provides play programmes in disadvantaged communities across Uganda. Providing a turn-key solution, we use the tool of play for life-long development opportunities.

East African Playgrounds has put significant investment into programme development through time, resources and constant evaluation of our Playground Construction, Educational Play, and Vocational Training programmes. We are proud of the impact our programmes have had, resulting in the receipt of awards and a commendation from the Uganda Ministry of Education and Sport who have requested our assistance in the development of new educational policy in Uganda.

Play is incredibly important for children’s learning, wellbeing and for healthy brain development: the UN includes the right to play in its Convention on the Rights of the Child, the most complete statement of children’s rights ever produced.

Multiple long-term studies have shown how important play is for the development of children and their long-term outcomes, especially those living in poverty (Gertler et al, 2013; Kellock, 2015; Schweinhart et al, 2005; Walker et al, 2011). Play has been shown to be beneficial for everything from social skills, cognitive abilities and problem solving, to fine motor skills, concentration, communication, imagination, and self-control. It has been shown that adding play to a child’s life can lead to significantly raised IQs, greater achievement at school and even higher rates of employment and wages in adulthood.

But, in many communities across East Africa, children spend time out of school looking for work or helping with chores at home, rather than playing. Play is often viewed by adults as a waste of time, with little understanding of its importance for children. There are very few play facilities available for children, and those that do exist are often unsafe or of poor quality.

When children are in school, large classes and lack of facilities mean that a system of ‘rote’ (repetition-based), ‘one size fits all’ teaching is used by teachers, which in turn means that children are limited in self-expression and creativity. This is restricting and frustrating for children as these are an important part of their learning. A lack of funding means that most schools do not have play equipment, and play is not seen as a priority by teachers.
1 Playground and training programme

Many children lack play facilities and the benefits of play. East African Playgrounds constructs durable playgrounds, using high quality materials. Through our leading design, we tailor each playground to suit the needs of each community. The playgrounds are safe, fun and attractive which promotes holistic development – making us the leading playground NGO in East Africa.

To promote ownership and sustainability of the playground, we involve various stakeholders in the consultation and design process as well as delivering play-based training sessions.

Achievements in 2017/18

In the past year, East African Playgrounds has worked in 72 communities providing playgrounds and play based teacher-training programmes; of this, 20 have been in refugee settlements, helping some of the world’s most disadvantaged children.

East African Playgrounds continued its partnership with Plan International by completing two projects funded by Education Cannot Wait in response to the South Sudanese refugee crisis. These projects were completed in August 2018 and lay the foundations for more integral work to support those affected by the South Sudanese crisis.

What impact has this had on the beneficiaries?

Impact assessment was conducted across the school that benefited from the programme more than 2 years ago. During the impact assessment the team interacted with teachers, caregivers and some community members to assess the impact of the playground on community and the school. From the interaction with teachers and community members the following were reported:

- The presence of the playground has led to increased enrolment. On average there has been a 6.5% increase in enrolment since the installation of an EAP playgrounds in the school.

- Improved school-community relationship. The playground has bridged the gap between the community and the school in such a way that children in the community do not loiter and get lost. They always converge at the school to play.

- Enhanced friendship among children. Children have been able to bond while playing. It has also motivated children to go to school and reduced the rate at which children escape from school because they are keen to play in the evening before going home.

“The play objects that were installed in our school by you people, East African Playgrounds have really helped so much, it has attributed to a lot of positives as far as a child’s learning is concerned. Because there’s a time when the children are out, they have to play and relax their minds, and as they refresh and come back to class, they absorb a lot of information. With our resources we would not be able to do that but with the variety of things you gave to us, personally I think children join this school because of this playground, there are many schools around this area that you’d choose but you came to Walakuba West primary school, thank you very much” - Walakuba West Primary School Head teacher

“The playground has helped the community in so many ways. The children now have a place to play and don’t loiter around.” - Parent from Buwenge parents’ primary school
“Thank you to the whole of the East African Playgrounds team for bringing the play equipment to the school. The community is very happy about the training they gained which has really helped them to understand the play materials and how to use them as a learning aid. I can already see the change in cognitive and physical skills the children are showing.” – Margaret, administrator at St. Peter’s Kiru in Abim.

Goal for the next two years

To strengthen our position as industry leaders in order to always be the preferred option for playgrounds within East Africa. By researching policy change within Uganda and the wider world we will be able to develop our playgrounds to become the foremost recognised child friendly play spaces.

We will continue to use high quality and cost-effective design and implementation methods, which will strengthen our position as industry leader. Finally, we will strive to build the capacity of our team by providing further training, qualifications and support.

2 Educational Play programme

East African Playgrounds utilises play to increase the use of interactive teaching methods, problem solving for the children as well as developing a stronger family bond. Play is a vital tool for a child’s learning and understanding for the world, therefore by providing training opportunities and interactive creative play sessions we are developing communities understanding of childhood. The skills and knowledge gained from these sessions allow for the activities to continue in their own time at home, in class and in other environments. These sessions allow teachers, parents and children to interact and improve social skills, problem solving and creativity.

Running the educational play programme alongside the playground programmes gives the opportunity for continual learning through play from school to the playground to home.

Achievements in 2017/18

The Educational Play programme is the newest addition to East African Playgrounds and therefore has seen great change and development over this past year. The teaching sessions have become more interactive themselves and engaging to the beneficiaries as well as covering a broader number of topics.

Denis Siminyu, our Educational Coordinator, has worked to tailor the sessions to the different age ranges of children our beneficiaries work with. The programme has also developed its approach to be tailored to a refugee settlement environment where there can often be multiple languages spoken in one classroom.
What impact has this had on the beneficiaries?

The Educational Play programmes is in the middle of a longer-term monitoring and evaluation programme and so within the next year we will have more data to share about the impact this programme is having on our beneficiaries.

At this point in time we have received great feedback around the training delivery and how the teacher wishes to use the information they have been given to improve their teaching style.

“Thank you so much for delivering your experiences”

“The session about playgrounds has inspired positive behaviour and discipline both in class and outside. It was marvellous.”

“The training was so encouraging, and I learnt that children learn better through play and use of their five senses.”

“Thank you so much for delivering your experiences.”

“I enjoyed the session. It is empowering me to apply play-based approaches in my classroom.”

“I have learnt to be able to deliver a play-based lesson in our classroom and also how to bring the slow learners to the faster learners.”

Goal for the next two years

To run a wider scale impact report to identify in further detail how the programme is supporting the beneficiaries. In addition, we are aiming to further develop the programme to have flexibility within its delivery so it can be then tailored to work with or without our playground programme - as well as be further tailored to the different demographics of our beneficiaries.
3 Vocational training programme

In Uganda up to 85% of young people are unemployed and there is a growing demand for vocational training. Through our vocational training programme, we provide the opportunity for young adults to gain a professional qualification whilst learning work place skills.

East African Playgrounds provides vocational training for welding fabrication and catering through our skilled and highly qualified team. This provides young people with not only the knowledge of the trade but also transferable work place skills, giving hope and inspiration for future success.

Achievements in 2017/18

Within this year the vocational training programme has now become accredited by the Department of Industrial Training (DIT) in Uganda, meaning that all apprentices trained within the East African Playgrounds programme have the chance to gain a nationally recognised qualification, transferable across the country. This also means that if the apprentices choose to, they can continue in a vocational college to gain their Level 2 and 3 in welding without a change in syllabus.

We have continued our partnership with S.A.L.V.E International to provide a welding apprenticeship scheme with 10 former street children. The apprentices all progressed well and are going through the qualification process to get them officially qualified as welders.

By obtaining national recognition as a training facility we have also been able to send our full-time staff through the course to allow them to achieve the qualification. Although our staff are already able to weld to a high standard, they now have a certification behind them which gives them recognition for the skills they have gained through working for East African Playgrounds.
What impact has this had on the beneficiaries?

The vocational training programme has seen great progress this year in particular due to the ability to now provide nationally recognised qualifications.

Many of the apprentices have plans for either utilising the skills they have learned directly, by continuing in related training or starting their own businesses.

Feedback from S.A.L.V.E. International has been that the participants have gained self-discipline and confidence, as well as transferable workplace skills. This has helped them become more motivated about their future.

Goal for the next two years

To provide high impact welding programmes to disadvantaged young people and provide the metal work training elements that is aimed at developing metal work businesses across Uganda, including in the refugee settlements in partnership with international NGOs.
Other achievements in 2017/18

Policy change

This year East African Playgrounds has been at the forefront of the campaign for playground standards to be implemented in Uganda. There are standards for schools, latrines, and teachers blocks, but as of yet no specific standards for playgrounds. This means that a variety of unsafe playgrounds are often constructed across Uganda, which can lead to injuries to children. As part of our campaign to improve playground standards, we reviewed a number of playgrounds across Uganda not built by us. We came across several examples of poorly constructed playgrounds and in one instance we even found a child died as a result of the unsafe playground.

This year we have been leading the campaign to introduce basic playground safety standards. Uganda has very limited guidelines on outdoor play spaces within early childhood development centres and primary schools. We have put together a set of guidelines based on world-wide playgrounds safety standard guidelines but with the consideration of the constraints within which Uganda operates.

Our CEO Tom Gill, and Managing Director, Carla Powell, were invited by Mott MacDonald & Cambridge Education to present to national government at a Symposium which was designed to advise government on the new education policy for early years children. At the symposium Tom and Carla lobbied for technical standards of outdoor play spaces to ensure that children stop getting injured on poor quality playgrounds. The campaign made great headway and a number of follow up meetings have been organised to continue the push for safe, fun places for children to play. Tom and Carla will also be presenting separately to the Basic Education working group of MPs and members of the Ministry of Education and Sports. We are also hoping to get Janet Museveni (the first lady of Uganda) to one of our playground openings.

New workshop

East African Playgrounds had far out-grown the area available to fabricate the playgrounds in our current workshop and so, with the help of a generous donation from one of our individual donors, we were able to rent land and build a new workshop tailored to our needs. This workshop was opened early September 2018 and was attended by the donor. The workshop allows the fabrication of the playgrounds to be done in a much more efficient manner and gives East African Playgrounds scope for expansion. We have named the workshop after our late previous chairman David Godfrey, who sadly passed away in 2017, in honour of his life-long commitment to supporting young people in reaching their full potential and of his love for engineering.
Small Charity, Big Impact

East African Playgrounds won the Small Charity, Big Impact award from the FSI in the summer of 2017. This was an incredible achievement for the whole team to gain this recognition in a national award. The award was presented to East African Playgrounds for our work to support the enormous influx of South Sudanese seeking refuge in neighbouring Uganda.

In October 2016, we began implementing our programme in Bidi Bidi refugee settlement, northern Uganda. Since the violence restarted in South Sudan in July 2016, refugees have been fleeing to Uganda in huge numbers, with Bidi Bidi welcoming over 1,000 people a day. A large percentage of the settlement population are children, many of them having experienced severe trauma.

With support from UNICEF and the Toy Trust, we have been able to implement our play programme and build playgrounds in 15 communities in the settlement. Through the play programme we trained teachers in Early Child Development centres to use play as part of their teaching, and helped parents and carers understand why it is vital for their children to have the chance to play. 22,500 children gained access to a safe place to play, meaning they could begin to deal with the trauma they have experienced, improve their wellbeing and were able to gain social and physical skills through play.

This award came with great support from the FSI, helping East African Playgrounds to further improve our monitoring and evaluation procedures.

Best Fundraising Newcomer – Andy King

East African Playgrounds is extremely proud of Andy King for all that he has achieved within his career as a fundraiser at East African Playgrounds and it is wonderful that his great achievement has been recognised through this award.

Andy King is a significant role model within the student fundraising sector and, as he starts to build relationships within the corporate sector, we have no doubt he will gain high respect there too. In the past year Andy King has achieved the following:

- Significant fundraising success: he has grown the Gorilla Trek from 90 participants to 180 participants, working with over 15 universities to strengthen awareness of our cause.
- Successful fundraising volunteer management, leadership skills, developing the talents of others – creating the new generation of fundraisers.
- The development of new or innovative fields of fundraising work for the charity: he has put together a proposal for a new role around increased capacity of East African Playgrounds and the creation of a corporate partnerships stream.

Andy King has the potential to achieve even greater things and we are just proud to have him working with us at East African Playgrounds.
National Student Fundraising Association (NaSFA) Charity of the Year

Pride does not do justice for our fundraising team for achieving this award.

Three years ago, when Andy King joined East African Playgrounds, he set one of his goals to be for East African Playgrounds to win charity of the year at RAG conference. This wasn’t for the want of an ego boost or for the glory, it is because Andy saw the effort and determination within East African Playgrounds to strive for the best, providing the ultimate experience to everyone with whom East African Playgrounds connects.

As a small but growing charity there were alterations to be made, learnings to implement and thought to be had on how we tackle a minimal budget but create maximum support. A common phrase within East African Playgrounds is that nothing is ever a finished product, you can always make it better and we should always be learning.

This award is not only for Andy King, Rachel Finch and Rebeca Lucy, but is also for our past volunteer coordinator Laura Dove, our fundraising manager Suzie Rees, all the amazing interns that have supported us (and shed a few tears on the night – such as Karlie Evans and Alex Bordoli) the university and RAG partners who have believed in and supported us and for every volunteer who took that leap of faith and came to Uganda with us.

This wonderful team of people are infectious to be around, pushing each other to be the best version of themselves and to make the most of life.

“Thank you all, but in particular, thank you to Andy King who has taken the projects and everyone around him to a whole other level.” – Managing Director, Carla Powell

NaSFA Outstanding contribution to Student fundraising – Rachel Finch

On top of winning charity of the year, Rachel Finch was gobsmacked to even be nominated for ‘Outstanding Contribution to Student Fundraising’ let alone win Highly Commended, even though we all know she more than deserves it all.

Rachel’s journey with East African Playgrounds started in 2012 as a volunteer and since then she has committed so much to East African Playgrounds and the student fundraising community. Rachel’s resilience and strength can be seen throughout her work as she has tackled challenging situations and always said yes to striving for more. Rachel’s commitment to ethical volunteering is second to none, always striving for the best outcome for all.

We are so incredibly proud of Rachel and her ‘can-do’ attitude, you cannot help but be a better person when she is around. It has been fantastic to see Rachel grow over the years and receive the praise she deserves.

“I think it is time to get a slightly bigger awards cabinet and work out where to fit all the plants in the office!” – Managing Director, Carla Powell
Fundraising

Over the past few years we have been working to diversify our income streams. In the past, our international volunteer projects have accounted for a significant amount of the charity’s income. In order to improve sustainability, the charity has been looking at increasing all areas of fundraising with the focus on increasing regular giving, growing our income from trusts and foundations and beginning a corporate income stream, whilst also increasing the NGO partnership support in Uganda.

International Projects

2017/18 saw a great year for our international projects, with East African Playgrounds winning charity of the year from the NaSFA at the annual RAG Conference. In addition, we won charity of the year from Birmingham, Southampton and Exeter RAG.

We took 169 students to Uganda on the Gorilla Trek and 120 student on the volunteering project in the summer of 2018. It was a hugely successful summer which has raised over £0.5 million of funds across both programmes.

This year we have had some exceptional young people support the projects, from helping in country to also supporting with recruitment and fundraising in the UK.

The projects continue to grow in size and popularity year on year. East African Playgrounds works exceptionally hard to ensure the continual benefit to the community it works with and provide ethical volunteering experiences.

Alumni Club

This year we launched our alumni club for all past and present volunteers to be able to join and get regular updates on how their project is getting along, as well as many other great things.

To launch the club, we spoke to several past volunteers in February and then hosted BBQ nights in Uganda for all present volunteers. They had the opportunity to sign up to a £1 a month donation and in return they gain a lovely Alumni t-shirt. Participation in our alumni club sky rocketed over the summer with 60% of volunteers signing up.

In September, we hosted our first supporter cultivation event to celebrate the success of the alumni club. The alumni club is continuing to grow and develop and is a great platform to keep volunteers engaged in the work they have done with East African Playgrounds.
Trusts and Foundations

Within this year we secured £107,365 in small and medium grants.

In August 2018, we learned that our application to DFID UK Aid Direct (Impact) for a 59 playgrounds project in refugee settlements, in partnership with Save the Children, had been successful in getting through to stage 2. This is an incredible achievement as this will be the first institutional grant that East African Playgrounds has received as the lead partner.

We thank our trust and foundation donors for providing funds during this financial year:


Corporates

After approximately a year of operation, East African Playgrounds now has formalised partnerships with several organisations. We thank the following organisations who have helped the charity this financial year in many different ways:

Big Pitcher – a public speaking consultancy firm run by Steve Simmonds
Endsleigh – an insurance firm specialising in student-friendly insurance
Ugandan Activity Providers - Buffalo Safari Camps, Kayak the Nile and Nile River Explorers
Renuravalia.com – a social media/digital marketing consultancy firm run by Renu Ravalia
Easyfundraising - Online fundraising service
LoyalFree - Voucher app run by Jay Nesbitt and Sophie Hainsworth
Big Give appeal

In 2017/18 we ran our first ever online fundraising campaign with the Big Give, Christmas Challenge. The Big Give campaign provides a platform for charities to have donations matched by the Big Give appeal, allowing individual donors the opportunity to double their donation.

As part of our Big Give appeal to our main supporters, we produced a recipe cookbook of all the meals that are cooked for the students when they are in Uganda. All donors who donated in excess of £20 were given an exclusive electronic version of the cookbook, which created a tremendous amount of engagement and meant that the campaign exceeded its target – we’re incredibly grateful for the generosity of our donors, which exceeded even our expectations!

Governance

Trustee board

This year we welcomed Dr Noorzanman Rashid to the board as our new Chair. Noorzanman is a Master of the Worshipful Company of Management Consultants and adviser to several HR and tech businesses.

Noorzanman is also the Chair of several other charities and has worked with East African Playgrounds to improve the professionalism of the trustee board and support the growth of our charity.

Noorzanman joined our trustee board after presenting the Small Charity Big Impact Award to East African Playgrounds in the summer of 2017. He mentioned in passing that if the charity ever needed any support then just to ask him.

The board promptly took him up his offer and we are exceptionally grateful to Noorzanman for the change he has made within East African Playgrounds, in particular as he only initially joined us for a year but has since extended his tenure as Chair with us! Under the leadership of Noorzanman our trustee board has grown and developed to create a more efficient and effective platform for the continued success of the charity.

We have put together an ambitious 10-year strategy which has resulted in the need to review our governance infrastructure to ensure that there are the correct skills, knowledge and commitment from our trustees to help achieve our development targets and strategic objectives.

Tana Parker is one of the newest recruits to our board of trustees, joining at the end of EAP’s financial year 2017/18. Tana is the Human Resources Director for the 8th largest Hedge fund in Europe. Tana grew up in Kenya and still has family there, which she visits regularly. Having grown up in Kenya she has an in-depth knowledge of the region. Whilst living in Kenya, Tana was involved in several charity projects. Further into her career in the UK she has been part of a team which has delivered HIV programmes in Africa and Europe and can easily identify the difference needed in delivery. Tana brings valuable experience to the board in the area of human resources and employment matters.

We are also delighted to have appointed Fiona Moyes to our trustee board subsequent to the year-end. Fiona is a chartered accountant and obtained her ACA qualification with PricewaterhouseCoopers. She has a passionate interest in East Africa and brings valuable financial expertise to the board.
Phil Jan, Rob Taylor, Marc Wileman and Dan Sanders continue to play a significant role within the development of East African Playgrounds.

Nick Ward and Alex Bordoli stepped down as trustees this year, having contributed greatly to the charity.

We thank all past and present trustees who have guided East African Playgrounds to be the organisation that it is today.

10 countries, 10 years

As East African Playgrounds approaches its 10th birthday, it is time to launch our big ambition for the next ten years.

By 2029 our goal is to be offering our programmes in 10 different countries across Africa, giving more children their childhoods through play.

This is an exceptionally ambitious goal, but one we believe is achievable. Over the past 10 years, East African Playgrounds has evolved from a small idea set out to support just a couple of schools, to an organisation which has seen an increasing level of demand for our programmes, is partnering with several large international NGOs, and has the support of the Ugandan government interested in effecting policy change and implementing safety standards for playgrounds.

We recognise that the concept of East African Playgrounds is niche but one that is focused on quality; these are two of the key reasons why we believe we have been so successful. Everyone within East African Playgrounds believes in the impact that the programmes have and so it is only right to want to share this with the rest of the world.

To achieve our ambition, there is a lot of strategy work to be done in understanding the risks and opportunities in countries other than Uganda, and how we implement our programmes in these regions.

Everyone at East African Playgrounds is excited to share this goal with our supporters and, with the support of our volunteers, funders and partners, we are looking forward to see where East African Playgrounds gets to within the next 10 years!
Financial review

Results in overview

2017/18 was another exceptional year for East African Playgrounds and the eighth successive year in which we have been able to increase our income and our resultant spend on charitable activities.

This year we raised £915,099 from:

- Volunteer fundraising and contributions to volunteer participation costs £543,470 (59%)
- Regular giving and other donations £32,330 (4%)
- Gift aid £42,627 (4.7%)
- Institutional donations and grants £293,637 (32%)
- Other income £3,035 (0.3%)
- Total income £915,099

And we spent £860,431 on:

- Charitable activities £762,224 (89%)
- Raising funds £98,207 (11%)
- Total expenditure £860,431

This led to an overall surplus of the year of £54,668. Our total reserves at the end of the year were £205,908, of which £35,513 were restricted funds and £170,395 were unrestricted funds.
Income

Total income for 2017/18 was £915,099, up £163,339 or 22% on the previous year.

<table>
<thead>
<tr>
<th>Income by type</th>
<th>2015/16</th>
<th>2016/17</th>
<th>2017/18</th>
<th>2017/18 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regular giving and other donations</td>
<td>£1,158</td>
<td>£2,570</td>
<td>£32,330</td>
<td>1158%</td>
</tr>
<tr>
<td>Institutional donations and grants</td>
<td>£188,037</td>
<td>£365,205</td>
<td>£293,637</td>
<td>(20)%</td>
</tr>
<tr>
<td>Volunteer fundraising and contributions to participation costs</td>
<td>£492,210</td>
<td>£357,369</td>
<td>£543,470</td>
<td>52%</td>
</tr>
<tr>
<td>Gift aid</td>
<td>n/a</td>
<td>£25,426</td>
<td>£42,627</td>
<td>68%</td>
</tr>
<tr>
<td>Other income</td>
<td>£2,408</td>
<td>£1,190</td>
<td>£3,035</td>
<td>155%</td>
</tr>
<tr>
<td>Total income</td>
<td>£683,813</td>
<td>£751,760</td>
<td>£915,099</td>
<td>22%</td>
</tr>
</tbody>
</table>

Principal funding sources

i) Volunteer fundraising

The principal source of income of the charity is funds raised by our UK volunteers. This year we raised £543,470 from our two volunteer projects, up 52% from the prior year. This income stream represented 59% of our total income in 2017/18.

Our volunteer fundraisers, primarily university students who are recruited from our 24 university partners in the UK, take part in our two main volunteer projects: the Uganda Gorilla Trek project and the Uganda Volunteer project.

The Uganda Gorilla Trek project is a volunteer challenge project that EAP runs in Uganda. Volunteers participate in a three week programme between June and September in which they: i) trek and canoe through the foothills of volcanoes and lakes of Western Uganda, staying in the heart of local communities along the way; ii) spend a day trekking to visit the mountain gorillas of Uganda; and iii) help run creative play sessions with children in a local community and help transform an empty field into a safe and exciting playground for generations to enjoy.

The Uganda Volunteer project is a four week project where the volunteers assist in the building of a playground for a local community (such as a school) from start to finish as well as assisting on our Educational Play programmes to inspire the children to learn, explore and develop themselves.

In addition to the two main volunteer projects we offer tailor-made volunteer projects for non-university students, for example employed professionals or schools.

Each Volunteer Project participant covers all their own costs through a participation fee which covers their time in Uganda (such as food, accommodation, transport and support) as well as all associated costs related to running the project in the UK and Uganda. Each volunteer is then required to fundraise a certain minimum level in addition to this participation fee, which goes towards the charity’s general funds. These funds help us run our playground building projects, our workshops, and our training programmes, and all funds raised are unrestricted. Participants on our Gorilla Trek project have a much higher fundraising target, which means on top of a minimum fundraising contribution to East African Playgrounds, they also fundraise to cover their trekking permit and accommodation costs.

During the year we had 289 volunteers on our volunteer projects. Despite the continued difficult market conditions, we have seen an increase in the popularity of our projects and a higher profile amongst students in the student volunteer project market, resulting in the recognition of EAP at the National Student Fundraising awards. Overall volunteer numbers were slightly up on the prior year (2016/17: 282 volunteers), although we saw an increase in numbers for the Gorilla trek project (169 compared to 140 in 2016/17) and a reduction in the numbers of the volunteer project (120 from 142 in 2016/17). Our student volunteers have performed exceptionally well this year in terms of fundraising, which, together with a shift in mix towards the Gorilla Trek (which has higher fundraising targets), led to an increase of 50% in this income stream compared to the prior year.
ii) Institutional donations and grants

32% of our income this year came from institutional donations and grants for our various programmes. Funds from this income stream includes small NGOs and local communities who request EAP to build a playground directly for them and who provide the funds for the build cost. In addition, we also receive funding from larger NGOs, trusts and foundations, which are received for specific projects, such as the building of playgrounds in schools, educational centres or refugee settlements, or funding for our Vocational Training programme. These funds are restricted and treated as restricted until such funds for which the grants are received are spent.

As well as our continued work in providing playgrounds in schools and local communities, we have been increasing our efforts to partner with international NGOs in providing play spaces for ECD centres in refugee settlements in Northern Uganda, which have arisen due to the South Sudan Crisis. This year we partnered with UNICEF, War Child Holland and World Vision, among others. In addition, we continued our partnership with Plan International by completing two projects funded by Education Cannot Wait in response to the South Sudanese refugee crisis.

We are extremely pleased this year to have secured funding from UNICEF for the build of 36 playgrounds in ECD centres within the refugee settlements over the period July 2018 to June 2019 which will increase our income and resultant expenditure in this area in the next financial year. We are also pleased to report that our application to DFID UK Aid Direct (Impact) for a 59 playground project in the refugee settlements in partnership with Save the Children has been successful in getting through to Stage 2 and we hope to report further progress on this in our next annual report.

We have also secured a number of grants from several trusts and foundations which have helped support both our community and refugee play programmes, and our Educational Play and Vocational training programmes.

Our work in securing valued partnerships with and funding from INGOs, government organisations, as well as obtaining trust and foundations grants is a key part of our strategy to diversify our funding streams, thereby reducing our reliance on funding from the volunteer fundraising sector.

iii) Gift aid

East African Playgrounds claims Gift Aid, where possible, on our charitable donations. As a result of changing our fundraising platform, we now claim the majority of our Gift Aid directly on our volunteer fundraising and regular giving income, whereas in prior years the majority of this was reclaimed on our behalf by our fundraising platform providers and reported within volunteer fundraising income.

iv) Regular giving and other donations

We have a regular giving scheme in place where donors can contribute a recurring monthly donation to East African Playgrounds. During 2017/18 we launched our Alumni Club which has increased the level of regular giving. This year we also received a significant one-off donation from an individual donor towards the cost of the build of our new workshop.

Expenditure

Our total expenditure increased by £43,886 or 5%, from £816,545 in the previous year to £860,431 in 2017/18.

<table>
<thead>
<tr>
<th>Expenditure by type</th>
<th>2015/16</th>
<th>2016/17</th>
<th>2017/18</th>
<th>2017/18 Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct charitable activity</td>
<td>£509,711</td>
<td>£728,199</td>
<td>£762,224</td>
<td>5%</td>
</tr>
<tr>
<td>Fundraising</td>
<td>£65,412</td>
<td>£88,346</td>
<td>£98,207</td>
<td>11%</td>
</tr>
<tr>
<td>Other</td>
<td>£2,572</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total expenditure</strong></td>
<td><strong>£577,695</strong></td>
<td><strong>£816,545</strong></td>
<td><strong>£860,431</strong></td>
<td><strong>5%</strong></td>
</tr>
<tr>
<td>Fundraising costs as a percentage of total expenditure</td>
<td>11%</td>
<td>11%</td>
<td>11%</td>
<td></td>
</tr>
</tbody>
</table>
Direct charitable expenditure at £762,224 represented 89% of our total spending, up from £728,199 (5% increase) on the previous year.

Fundraising costs increased by 11% on the previous year. Our fundraising costs as a percentage of total expenditure remained stable at 11%.

**Future plans**

For the year 2018/19 we are aiming to increase our total income to above £1m through continued growth of our student volunteer projects, and increased funding from our institutional donations and grants, which will include the committed funding from UNICEF for the build of 36 playgrounds in ECD centres in the refugee settlements as noted previously.

We have launched our 10 years, 10 countries ambition which aims to see the offering of our programmes in 10 different countries across Africa by 2029. In the first few years of our growth strategy we will focus on the work that needs to be done in understanding the risks and opportunities of entering new countries to ensure our expansion into new countries is done in a measured and appropriate way.

Finally, we will continue to review our governance structure to ensure we have the appropriate governance in place to support the continued growth of East African Playgrounds.

**Reserves Policy**

The trustees have examined the charity’s requirements for reserves in light of the main risks to the organisation. The aim of a reserves policy is to ensure that a charity’s on-going and future activities are reasonably protected from unexpected financial risk. This includes:

- unexpected increases or decreases in funding streams or costs
- working capital to meet cash flow needs
- specific funds required to meet unexpected one-off expenditure impacts.

Unrestricted reserves are defined as general funds and are available to East African Playgrounds to meet its objectives. Net free reserves are defined as unrestricted reserves less any designated funds and the value of tangible fixed assets.

Each year, the trustees review the reserves range, i.e. the level of general funds that should be reserved rather than available to spend on the charity’s objectives.

Our reserves range is based on maintaining sufficient general funds to cover anticipated working capital needs for three months, this being considered sensible both operationally and from an analysis of our unrestricted income fundraising streams and expected commitments. The trustees have therefore deemed general funds should be in the range of £200,000 to £220,000.

As at 1 October 2018 our unrestricted reserves were £170,395. Our net free reserves were £128,780.

The trustees recognise that this level of general reserves is below our stated target range. However, we have taken the decision over the past two years to build our infrastructure and capacity in Uganda so that we are able to fulfil the expected future commitments to our international partners as the result of our increased focus on our programmes in the refugee settlements. This year we generated a surplus of £54,668 and are expecting to further increase the level of reserves towards our target range in the coming year which will give us increased security of funds to ensure that the charity is reasonably protected from unexpected financial risk.

At the end of the year we also held £35,513 of restricted programme funds, which are committed funds that will be spent on specific programmes in the coming years.

Having reviewed the financial position and future plans for the charity, the trustees have identified no material uncertainties related to events or conditions that cast significant doubt on the charity’s ability to continue its activities for the foreseeable future. Accordingly, they continue to adopt the going concern basis in preparing the financial statements.
Thanks

Ambassadors

We are incredibly grateful for the support from our university ambassadors - individual students who take charge of recruiting others to volunteer for our cause and support their fundraising efforts. Doing anything from putting up posters across campus to supporting individual fundraising efforts, we couldn't be more grateful for their year-long support. We would like to make special mention of six ambassadors – Sam Arnold and Honor Saunders, Cait Roberts, Eleanor Nicolaides, Jess Poole and Lydia Carter Mackie - who all went consistently above and beyond everything we asked of them. They are absolute champions of the East African Playgrounds family and we wouldn't have had the year we did without them.

Mentors

East African Playgrounds is a relatively young and innovative team of dynamic individuals and with that comes great ambition. We are exceptionally grateful to the Tony Elischer Foundation, in particular Lisa Russell from Think Consultancy Solutions for their support in mentoring Andy King. Having external guidance is invaluable and has made a significant different to Andy King’s approach to fundraising and has guided him well.

Uganda team

Significant changes to the Ugandan team have been made after an in-depth analysis of current staff, role review and how that fits into East African Playgrounds long-term goals. East African Playgrounds Uganda has increased its senior management team in order to rise to the demands and to help provide the professionality needed within the organisation. The team have had a great year and we would like to thank every single one of them for their hard work and commitment to the cause.

UK team

This year East African Playgrounds said a farewell to Rachel Finch, Volunteer Coordinator, who played a fantastic role in developing the volunteering projects and bringing great joy to everything she did. It was great for her to leave having received the ‘Outstanding Contribution to Fundraising’ award from NasFA, and we wish her all the luck and great fortune in the future.

East African Playgrounds also welcomed Rebeca Lucy to the team as the International Events Coordinator, Rebeca was greatly involved with East African Playgrounds throughout her university days and has fitted into the team perfectly. Rebeca has been a brilliant addition to the team, joining East African Playgrounds at RAG Conference 2017 and putting her all into everything that she has done since.

We also thank the other members of our UK team in the vital work they do in continuing the success of East African Playgrounds year-on-year.
Structure, governance and management

Organisational structure

The charity is primarily administered in the UK although most of its activities are undertaken in Uganda. The Ugandan operation is structured through a non-profit membership organisation which is registered with the government of Uganda. This entity, also bearing the name of East African Playgrounds, is subject to financial audit in Uganda.

Incorporation of East African Playgrounds

Charities in England and Wales can be constituted under a range of legal structures, including being governed under a trust deed and as a charitable incorporated organisation (“CIO”).

The complexity and scale of EAP’s work has increased over the years and the Trustees have taken the decision to update the legal structure of EAP; changing from a trust structure to a CIO structure.

As well as being more appropriate for the size and nature of EAP’s work, this provides practical benefits:

- a clearer legal structure that will be more readily understood by those EAP has dealings with (funders, international governments and regulators, partner organisations, suppliers and other key stakeholders), making it easier to set up agreements and other contracts; and
- a more appropriate governance framework, which includes relevant limits on the liability of Trustees.

To make this change, the Trustees have:

- set up a new CIO with the same name, objects and Trustees as the previous EAP Trust;
- registered the new CIO with the Charity Commission of England and Wales on 4 May 2017, under the charity registration number 1172875; and
- transferred the operations and assets of the previous EAP trust to the new EAP CIO, with effect from 2 October 2017

From 2 October 2017, East African Playgrounds operates under the new CIO and new charity registration.

Governance and management

East African Playgrounds operates under a constitution dated 1 April 2017 and was registered as a Charitable Incorporated Organisation with the Charity Commissioners for England and Wales on 4 May 2017. The constitution establishes the objects and powers of the charitable organisation and includes the regulations for the appointment of trustees, of which there must be a minimum of three with a maximum of twelve. New trustees are appointed by the existing board of trustees. In selecting new trustees for appointment, the existing trustees will have regard to the skills, knowledge, and experience of an individual needed for the effective administration of the charity.

The trustees are responsible for the overall management and control of East African Playgrounds and meet formally four times a year. Day to day management of the charity is delegated to the management team (the CEO and Managing Director). Remuneration of the management team is set by the trustees and is reviewed annually.

All trustees give of their time freely and no remuneration was paid to trustees during the year. Details of travel expenses reclaimed from the charity and paid to trustees are set out in Note 10 to the accounts.

The Board of Trustees was strengthened this year with the appointment of Dr Noorzaman Rashid, a very experienced Chair and management consultant, as trustee. Dr Rashid was also appointed by the Board to serve in the capacity as Chair of Trustees. The growth of East African Playgrounds has meant that we need to review the governance infrastructure and capacity from trustees to help us achieve our development targets and strategic objectives. To this end, following the appointment of Dr Rashid as Chair, we performed a strategic review of the composition of our Board of Trustees.
We are delighted to have appointed two further independent trustees since the year-end. Tana Parker was appointed to the Board in October 2018 and strengthens the Board’s capabilities in the area of human resource management and employment matters. Fiona Moyes, a chartered accountant, was appointed to the Board in January 2019 and strengthens the Board’s capabilities in the area of financial management.

During the year, two of our trustees, Alex Bordoli and Nicholas Ward, stepped down from the Board. We thank them and are grateful for their significant contribution to East African Playgrounds during their tenure as trustees.

**Public benefit**

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

**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. The trustees consider that they have taken adequate steps to ensure compliance with this duty.

The EAP Staff and Board of Trustees maintain a detailed and pro-active approach to identifying, managing and mitigating risks to the charity and its operations. A risk register is maintained, which identifies all significant risks and proposes actions to be taken to reduce the charity’s exposure as appropriate. The management team reviews the risk register regularly during the year. Operational risks are managed at the working level on a daily basis, whilst strategic risks are reviewed at least quarterly, 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.

**Independent Examiner**

Torr Waterfield were re-appointed as the charity’s independent examiner during the year and have expressed their willingness to continue in that capacity.
Reference and administrative details

Charity name: East African Playgrounds (or “EAP”)
Charity registration number: 1172875
Charity’s principal address: Fernleigh Business Park
Blaby Road
Enderby
Leicester
LE19 4AQ
Charity website: www.eastafricanplaygrounds.org

Trustees:
All trustees have served throughout the year except where indicated:

Noorzaman Rashid Chair (appointed 7 February 2018)
Philip Jan Treasurer
Alex Bordoli Resigned 22 April 2018
Fiona Moyes Appointed 13 January 2019
Tana Parker Appointed 21 October 2018
Daniel Sanders
Robert Taylor
Nicholas Ward Resigned 22 April 2018
Marc Wileman

Management Team:

Thomas Gill Chief Executive Officer and Founder
Carla Gill Managing Director and Founder

Professional advisors:

Bankers: The Co-Operative Bank plc
PO Box 101
1 Balloon Street
Manchester
M60 4EP

Independent Examiner: Torr Waterfield
Park House
37 Clarence Street
Leicester
LE1 3RW
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 14 July 2019 and signed on its behalf by:

Dr Noorzaman Rashid

Chair of Trustees
Independent Examiner’s Report to the Trustees of East African Playgrounds

I report to the trustees on my examination of the accounts of East African Playgrounds (“the Trust”) for the year ended 1 October 2018.

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 Trust’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

14 July 2019

Torr Waterfield
Park House
37 Clarence Street
Leicester
LE1 3RW
Statement of Financial Activities  
For the year ended 1 October 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>Unrestricted funds £</th>
<th>Restricted funds £</th>
<th>Year to 1/10/18 £</th>
<th>Year to 1/10/17 £</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOMING RESOURCES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income and endowments from:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>3</td>
<td>637,562</td>
<td>274,502</td>
<td>912,064</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other trading activities</td>
<td>4</td>
<td>235</td>
<td></td>
<td>235</td>
</tr>
<tr>
<td>Investments</td>
<td>5</td>
<td>843</td>
<td>1,104</td>
<td>1,947</td>
</tr>
<tr>
<td>Other</td>
<td>6</td>
<td>853</td>
<td></td>
<td>853</td>
</tr>
<tr>
<td><strong>Total incoming resources</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>639,493</td>
<td>275,606</td>
<td>915,099</td>
<td>751,760</td>
</tr>
</tbody>
</table>

| **RESOURCES EXPENDED** | | | | |
| Expenditure on: | | | | |
| Raising funds | 7 | 98,207 | | 98,207 | 88,346 |
| Charitable activities | | | | |
| Play and apprentice programmes | 7 | 501,131 | 261,093 | 762,224 | 728,199 |
| **Total resources expended** | | | | | |
| | 599,338 | 261,093 | 860,431 | 816,545 |

| **NET INCOME** | | | | |
| | 40,155 | 14,513 | 54,668 | (64,785) |

| **RECONCILIATION OF FUNDS** | | | | |
| Total funds brought forward | | | | |
| | 130,240 | 21,000 | 151,240 | 216,025 |

| **TOTAL FUNDS CARRIED FORWARD** | | | | |
| | 170,395 | 35,513 | 205,908 | 151,240 |
## Balance Sheet
As at 1 October 2018

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>1/10/18 Total funds</th>
<th>1/10/17 Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Notes</strong></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>FIXED ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tangible assets</td>
<td>11</td>
<td>41,615</td>
<td>41,615</td>
<td>41,385</td>
</tr>
<tr>
<td><strong>CURRENT ASSETS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Debtors</td>
<td>12</td>
<td>18,435</td>
<td>18,435</td>
<td>19,729</td>
</tr>
<tr>
<td>Cash at bank and in hand</td>
<td>146,279</td>
<td>133,422</td>
<td>279,701</td>
<td>108,092</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>164,714</td>
<td>133,422</td>
</tr>
<tr>
<td><strong>CREDITORS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amounts falling due within one year</td>
<td>13</td>
<td>(35,934)</td>
<td>(97,909)</td>
<td>(133,843)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>(17,966)</td>
<td></td>
</tr>
<tr>
<td><strong>NET CURRENT ASSETS</strong></td>
<td></td>
<td>128,780</td>
<td>35,513</td>
<td>164,293</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>109,855</td>
</tr>
<tr>
<td><strong>TOTAL ASSETS LESS CURRENT LIABILITIES</strong></td>
<td></td>
<td>170,395</td>
<td>35,513</td>
<td>205,908</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>151,240</td>
</tr>
<tr>
<td><strong>NET ASSETS</strong></td>
<td></td>
<td>170,395</td>
<td>35,513</td>
<td>205,908</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>151,240</td>
</tr>
<tr>
<td><strong>FUNDS OF THE CHARITY</strong></td>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrestricted funds</td>
<td></td>
<td>170,395</td>
<td></td>
<td>130,240</td>
</tr>
<tr>
<td>Restricted funds</td>
<td></td>
<td>35,513</td>
<td></td>
<td>21,000</td>
</tr>
<tr>
<td><strong>TOTAL FUNDS</strong></td>
<td></td>
<td></td>
<td>205,908</td>
<td>151,240</td>
</tr>
</tbody>
</table>

The financial statements were approved by the Board of Trustees on 14 July 2019 and were signed on its behalf by:

Dr Noorzaman Rashid – Chair of Trustees

Philip Jan, FCA – Treasurer
Notes to the financial statements
For the year ended 1 October 2018

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, audited financial statements for the year ending 30 September, which are available on request.

Fund accounting

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.

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the 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 and administrative costs and finance costs, as well as governance costs.
1. ACCOUNTING POLICIES - continued

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.

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 USHS 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.

Restatement of comparatives

The comparative figures within these financial statements have been restated for a correction of certain errors which were identified during this financial year. This relates to two areas: i) restatement of balances relating to our Ugandan operation for the year ended 1 October 2017, and ii) recognition of a debtor balance within the UK as at 1 October 2017 with respect to balances held on prepaid credit cards, which had previously been recorded as an expense. The restatement of balances relating to our Ugandan operation was due to certain errors identified following the change of the charity’s local auditor in Uganda, and related to opening balances for the year ended 1 October 2017.

The comparative figures within these financial statements have been restated to reflect these adjustments, which have been recorded as prior year errors. Further detail on the amount of correction for each financial line item affected is set out in note 15.
2. INCORPORATION OF EAST AFRICAN PLAYGROUNDS

East African Playgrounds was previously constituted as an unincorporated trust and registered with the Charity Commission for England and Wales under charity registration number 1129244. The trustees transferred the assets, liabilities and undertaking of the trust to a new charitable incorporated organisation (“CIO”) with effect from 2 October 2017.

The work of the charity is being carried on in a different legal form, but there has been no change to the charitable purposes and beneficiary classes, and the trustees of the unincorporated trust have become the first directors of the CIO. The transfer of assets, liabilities and activities is therefore accounted for by the CIO as a merger rather than as an acquisition under the group reporting provisions of the SORP (FRS102). The main consequences for the 1 October 2018 accounts are:

a) The accounts are presented as though the CIO had always been in existence;
b) The trust’s 2017 results and balance sheet are included as comparatives;
c) Assets and liabilities are transferred at book value as at 2 October 2017 and are not restated to fair value.

The new charity was incorporated on 4 May 2017 and is domiciled and registered in the UK as a Charitable Incorporated Organisation (registered no 1172875). Copies of the accounts for the former unincorporated trust are available on request from the charity’s registered office.

3. INCOME FROM DONATIONS AND LEGACIES

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institutional donations and grants</td>
<td>19,135</td>
<td>274,502</td>
<td>293,637</td>
</tr>
<tr>
<td>Gift aid</td>
<td>42,627</td>
<td>-</td>
<td>42,627</td>
</tr>
<tr>
<td>Volunteer fundraising and contributions to volunteer participation costs</td>
<td>543,470</td>
<td>-</td>
<td>543,470</td>
</tr>
<tr>
<td>Regular giving and other donations</td>
<td>32,330</td>
<td>-</td>
<td>32,330</td>
</tr>
</tbody>
</table>

**Total**

<table>
<thead>
<tr>
<th>Unrestricted funds</th>
<th>Restricted funds</th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>637,562</strong></td>
<td><strong>274,502</strong></td>
<td><strong>912,064</strong></td>
<td><strong>750,570</strong></td>
</tr>
</tbody>
</table>

Institutional grants and donations of £5,000 and above in the year ended 1 October 2018, and included in the above, are as follows:

<table>
<thead>
<tr>
<th>Year to 1/10/18</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>UNICEF</td>
<td>62,731</td>
</tr>
<tr>
<td>Cotton on Foundation</td>
<td>36,201</td>
</tr>
<tr>
<td>Plan International</td>
<td>24,603</td>
</tr>
<tr>
<td>Fresh Leaf Charitable Foundation</td>
<td>18,131</td>
</tr>
<tr>
<td>Jochnick Foundation</td>
<td>17,480</td>
</tr>
<tr>
<td>War Child Holland</td>
<td>14,438</td>
</tr>
<tr>
<td>Geoff Herrington Foundation</td>
<td>12,085</td>
</tr>
<tr>
<td>Henry Van Straubenzee Memorial Trust</td>
<td>10,400</td>
</tr>
<tr>
<td>Westlake Bible Church</td>
<td>9,377</td>
</tr>
<tr>
<td>Mar-Munning Trust</td>
<td>8,000</td>
</tr>
<tr>
<td>TPO Uganda</td>
<td>5,937</td>
</tr>
<tr>
<td>World Vision</td>
<td>5,937</td>
</tr>
<tr>
<td>John Scott Calhoun</td>
<td>5,758</td>
</tr>
<tr>
<td>Partners in Hope USA</td>
<td>5,304</td>
</tr>
<tr>
<td>Porta Pia 2012 Foundation</td>
<td>5,000</td>
</tr>
</tbody>
</table>
4. **INCOME FROM OTHER TRADING ACTIVITIES**

<table>
<thead>
<tr>
<th></th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sale of merchandise</td>
<td>£235</td>
<td>£</td>
</tr>
</tbody>
</table>

5. **INVESTMENT INCOME**

<table>
<thead>
<tr>
<th></th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest receivable</td>
<td>£1,947</td>
<td>£626</td>
</tr>
</tbody>
</table>

6. **OTHER INCOME**

<table>
<thead>
<tr>
<th></th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income from asset disposals and other income</td>
<td>£853</td>
<td>£564</td>
</tr>
</tbody>
</table>

7. **EXPENDITURE**

<table>
<thead>
<tr>
<th></th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Direct costs</td>
<td>£17,687</td>
<td>£80,520</td>
</tr>
<tr>
<td>Allocation of support costs</td>
<td>£80,520</td>
<td>£173,634</td>
</tr>
<tr>
<td>Total</td>
<td>£98,207</td>
<td>£728,199</td>
</tr>
<tr>
<td>Expenditure on:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raising funds</td>
<td>£17,687</td>
<td>£80,520</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Play and apprentice programmes</td>
<td>£588,590</td>
<td>£762,224</td>
</tr>
<tr>
<td></td>
<td>£173,634</td>
<td>£728,199</td>
</tr>
<tr>
<td></td>
<td>£762,224</td>
<td>£1,247</td>
</tr>
<tr>
<td>Expenditure on:</td>
<td>£588,590</td>
<td>£728,199</td>
</tr>
<tr>
<td></td>
<td>£1,247</td>
<td>£860,431</td>
</tr>
<tr>
<td></td>
<td>£606,277</td>
<td>£816,545</td>
</tr>
</tbody>
</table>

Direct costs include foreign exchange gains recognised during the year of £117 (2016/17: foreign exchange losses of £2,033).

8. **SUPPORT COSTS**

<table>
<thead>
<tr>
<th></th>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>UK Staff costs</td>
<td>£215,772</td>
<td>£157,156</td>
</tr>
<tr>
<td>Management and administration costs</td>
<td>£24,512</td>
<td>£28,547</td>
</tr>
<tr>
<td>Charity running costs</td>
<td>£12,623</td>
<td>£8,496</td>
</tr>
<tr>
<td>Governance costs</td>
<td>£1,247</td>
<td>£949</td>
</tr>
<tr>
<td></td>
<td>£254,154</td>
<td>£195,148</td>
</tr>
</tbody>
</table>
8. **SUPPORT COSTS - continued**

**GOVERNANCE COSTS**

<table>
<thead>
<tr>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

Independent examiner’s remuneration
- Examination services: £810
- Trustee expenses: £437

Total: £1,247

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

9. **STAFF COSTS**

<table>
<thead>
<tr>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td>£</td>
<td>£</td>
</tr>
</tbody>
</table>

- Wages and salaries: £279,550 (£204,389)
- Social security costs: £22,953 (£14,362)
- Pension costs: £3,146 (£1,369)
- Other employee costs: £305,649 (£224,343)

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

<table>
<thead>
<tr>
<th>Year to 1/10/18</th>
<th>Year to 1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

- UK – management: 2 (2)
- UK – administration and support: 6 (5)
- Uganda: 51 (63)

Total: 59 (70)

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

The key management of the charity are the Chief Executive Officer and the Managing Director. The total amount paid to key management personnel of the charity was £79,039 (2016/17: £61,377).

10. **TRUSTEES’ REMUNERATION AND BENEFITS**

The trustees do not receive any remuneration for their services. Trustees are re-imbursed for their travel expenses in attending trustee meetings. Travel costs amounting to £437 (2016/17: £139) were re-imbursed to 4 (2016/17: 3) trustees.
11. TANGIBLE FIXED ASSETS

<table>
<thead>
<tr>
<th></th>
<th>Office equipment and motor vehicles</th>
<th>Tools, equipment, fixtures and fittings</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>COST</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>At 2 October 2017</td>
<td>39,072</td>
<td>22,811</td>
<td>61,883</td>
</tr>
<tr>
<td>Additions</td>
<td>2,481</td>
<td>4,297</td>
<td>6,778</td>
</tr>
<tr>
<td>Disposals</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At 1 October 2018</td>
<td>41,553</td>
<td>27,108</td>
<td>68,661</td>
</tr>
</tbody>
</table>

DEPRECIATION

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 2 October 2017</td>
<td>15,853</td>
<td>4,645</td>
<td>20,498</td>
</tr>
<tr>
<td>Charge for year</td>
<td>4,012</td>
<td>2,536</td>
<td>6,548</td>
</tr>
<tr>
<td>Eliminated on disposal</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>At 1 October 2018</td>
<td>19,865</td>
<td>7,181</td>
<td>27,046</td>
</tr>
</tbody>
</table>

NET BOOK VALUE

<table>
<thead>
<tr>
<th></th>
<th>£</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>At 1 October 2018</td>
<td>21,688</td>
<td>19,927</td>
<td>41,615</td>
</tr>
<tr>
<td>At 1 October 2017</td>
<td>23,219</td>
<td>18,166</td>
<td>41,385</td>
</tr>
</tbody>
</table>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>1/10/18</th>
<th>1/10/17</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Other debtors</td>
<td></td>
<td>17,956</td>
<td>19,729</td>
</tr>
<tr>
<td>Derivative asset – see note 14</td>
<td>479</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>18,435</td>
</tr>
</tbody>
</table>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

<table>
<thead>
<tr>
<th></th>
<th>1/10/18</th>
<th>1/10/17</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade creditors</td>
<td></td>
<td>19,425</td>
<td>9,215</td>
</tr>
<tr>
<td>Deferred income – restricted</td>
<td>97,909</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Accrued expenses</td>
<td></td>
<td>11,547</td>
<td>4,880</td>
</tr>
<tr>
<td>Taxation and social security</td>
<td>4,962</td>
<td>3,871</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>133,843</td>
</tr>
</tbody>
</table>

Deferred income relates to the timing differences between cash received in relation to a contract with UNICEF and the recognition of income in the Statement of Financial Activities relating thereto, as not all criteria relating to the fulfilment of the contract have been met during this financial year.
13. **CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR - continued**

The contract with UNICEF is for the build of 36 playgrounds in ECD centres within refugee settlements in Northern Uganda over the period July 2018 to June 2019. Income has been recognised to the extent of expenditure incurred to date, being a reasonable estimate or approximation of the charity’s performance and so income entitlement. Income not recognised during this financial year has been carried forward as deferred income and is included in liabilities in the balance sheet to reflect the matching of such income with future activities.

14. **FORWARD FOREIGN CURRENCY CONTRACTS**

During the year, EAP entered into a forward currency contract with the objective of partially hedging currency exposure on expenditure incurred by its Ugandan operations. The fair value of the contract is calculated at the balance sheet date by comparison of the contracted rate and the exchange rate ruling at the balance sheet date.

The contract is to purchase forward Ugandan Shillings (UGX) for a period of up to six months in duration at a rate of UGX/GBP of 4968. As at 1 October 2018, a purchase commitment of 3,744,126 UGX remained on this contract. The contract was valued at fair value at the balance sheet date and an unrealised gain of £479 was recognised in the Statement of Financial Activities.

15. **RESTATMENT OF COMPARATIVES**

As set out previously, the comparative figures for the year ended 1 October 2017 within these financial statements have been restated for a correction of certain errors which were identified during this financial year. This relates to two areas: i) restatement of balances relating to our Ugandan operation for the year ended 1 October 2017, and ii) recognition of a debtor balance within the UK as at 1 October 2017 with respect to balances held on prepaid credit cards, which had previously been recorded as an expense. The restatement of balances relating to our Ugandan operation was due to certain errors identified following the change of the charity’s local auditor in Uganda, and related to opening balances for the year ended 1 October 2017.

The comparative figures within these financial statements have been restated to reflect these adjustments, which have been recorded as prior year errors. The amount of correction for each financial line item affected is as follows:

<table>
<thead>
<tr>
<th>Statement of Financial Activities</th>
<th>As previously reported</th>
<th>Restatement of balances relating to Ugandan operation</th>
<th>Restatement of debtor balance in the UK</th>
<th>As restated</th>
</tr>
</thead>
<tbody>
<tr>
<td>Income and endowments from donations and legacies</td>
<td>£770,264</td>
<td>(19,694)</td>
<td>-</td>
<td>750,570</td>
</tr>
<tr>
<td>Expenditure on raising funds</td>
<td>£89,843</td>
<td>(1,498)</td>
<td>-</td>
<td>88,346</td>
</tr>
<tr>
<td>Expenditure on charitable activities</td>
<td>£755,658</td>
<td>(22,404)</td>
<td>(5,055)</td>
<td>728,199</td>
</tr>
</tbody>
</table>

**Balance Sheet**

| | As previously reported | Restatement of balances relating to Ugandan operation | Restatement of debtor balance in the UK | As restated |
| Tangible assets | £35,315 | 6,070 | - | 41,385 |
| Debtors | £13,927 | 747 | 5,055 | 19,729 |
| Cash at bank and in hand | £97,798 | 10,294 | - | 108,092 |
| Creditors – amounts falling due within one year | (£5,183) | (12,783) | - | (£17,966) |
| Total funds | £141,857 | 4,328 | 5,055 | 151,240 |
16. 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:

<table>
<thead>
<tr>
<th></th>
<th>1/10/18</th>
<th>1/10/17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td>Within one year</td>
<td>3,300</td>
<td>2,500</td>
</tr>
<tr>
<td>Within two to five years</td>
<td>2,750</td>
<td>-</td>
</tr>
<tr>
<td>After five years</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>6,050</td>
<td>2,500</td>
</tr>
</tbody>
</table>

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

17. CHARITY FUNDS

<table>
<thead>
<tr>
<th></th>
<th>At 2/10/17</th>
<th>Income</th>
<th>Expenditure</th>
<th>At 1/10/18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£</td>
<td>£</td>
<td>£</td>
<td>£</td>
</tr>
<tr>
<td><strong>Restricted funds</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community play programme</td>
<td>5,000</td>
<td>81,313</td>
<td>(86,313)</td>
<td>-</td>
</tr>
<tr>
<td>Refugee play programme</td>
<td>16,000</td>
<td>174,208</td>
<td>(172,258)</td>
<td>17,950</td>
</tr>
<tr>
<td>Vocational training programme</td>
<td>-</td>
<td>20,085</td>
<td>(2,522)</td>
<td>17,563</td>
</tr>
<tr>
<td><strong>Total restricted funds</strong></td>
<td><strong>21,000</strong></td>
<td><strong>275,606</strong></td>
<td>(261,093)</td>
<td><strong>35,513</strong></td>
</tr>
</tbody>
</table>

| **Unrestricted funds** |            |        |             |            |
| General funds          | 130,240    | 639,493| (599,338)   | 170,395    |
| **Total unrestricted funds** | **130,240** | **639,493** | (599,338) | **170,395** |

**TOTAL FUNDS**

|                  | 151,240 | 915,099 | (860,431) | 205,908 |

**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 are applied in providing apprenticeships to disadvantaged young people to learn vocational skills working with East African Playgrounds. 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.

18. 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 1 October 2018 nor during the year ended 1 October 2017.