



ANNUAL REPORT & Financial Statements

Period ended 30 June 2023

Registered Charity/NGO: 1172875 (England & Wales), 9716 (Uganda) & OP. 218/051/22-487/13011 (Kenya)

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FOREWORD FROM THE CHAIR



Welcome to our annual report, a celebration of the remarkable journey we've undertaken together over the past year. As I sit down to reflect on our accomplishments, I'm filled with pride and gratitude for all that we've achieved.

Firstly, I'm excited to share that we've made some strategic changes to better align our operations with our mission and the needs of those we serve. We shifted our accounting period to 30th June, ensuring that our financial statements now mirror our funding cycle more closely. This adjustment not only provides greater clarity but also enhances transparency, enabling us to make more informed decisions to support our initiatives. This report therefore focuses on our performance and impact over the past 9 months, between 1st October 2022 and 30th June 2023.

One of the most significant highlights of this period is our expansion into Kenya. Building on the success we've experienced in Uganda since 2009, we're thrilled to offer new opportunities and extend our reach to more children. This expansion represents a testament to the vision and hard work of our team, as well as the unwavering support of our donors and partners.

Of course, it's no secret that the past year has presented its share of challenges. The lingering effects of the pandemic have tested our resilience, making it more difficult to navigate the ever-changing landscape of grant funding and rising costs of living. However, despite these obstacles, we've remained steadfast in our commitment to our mission to enhance children's lives through play, finding innovative ways to adapt and thrive in the face of adversity.

I want to extend my heartfelt thanks to our trustees, team members, volunteers, and our wide network of supporters and partners. Every one of you plays a crucial role in driving our charity forward, and your dedication has not gone unnoticed. Our pride, especially in the impact every single member of the team has had in driving the charity forwards through difficult times, knows no bounds.

As we look ahead, I'm filled with optimism and hope for what the future holds. With your continued support, I have no doubt that we'll continue to make a profound impact on the lives of the children, young people, and communities we serve, both at home and abroad. Together, we can overcome any obstacle and create a brighter, more inclusive world for all.

Thank you for your unwavering support and dedication. Here's to another year of making a difference, one life at a time.

Noorzaman Rashid

Dr Noorzaman Rashid
Chair of Board of Trustees
March 2024



THE BENEFITS OF PLAY

SOCIAL

Playing with others teaches negotiation, collaboration, compromise and empathy.



EMOTIONAL

During play children learn to deal with different emotions, as well as practising empathy and understanding.



PHYSICAL

Being active supports children's health & well-being, fine & gross motor skills and coordination.



COMMUNICATION

Enables children to practice their language skills and build their vocabulary.



CREATIVITY

Play stimulates curiosity, and allows children to use their imagination and solve problems.



COGNITION

Play supports cognitive development, focus and reasoning.



WHAT WE DO

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

- Playgrounds** We are the **leading not-for-profit playground manufacturer** in Africa.
- Playgroups** We **reach socially excluded children** through our mobile play groups.
- Playworkers** We **train and support playworkers** to use play to enhance children's lives in their communities.
- Education** We **enhance the quality of teaching** and children's learning through our Educational Play teacher training.
- Mental Health** We use play as a tool to **support trauma affected children** and those in institutions.
- Health & Hygiene** We train medical professionals to use play to deliver **more child-friendly frontline health services and to accelerate children's recovery** from inpatient care.
- Apprenticeships** We train street connected young people through our **nationally accredited welding and building** apprenticeship scheme.
- Capacity Building** Our Play Action Academy provides training to professionals in emerging nations to use play **to support children's health, education, and well-being** through play.
- Campaigning** We work with local communities and government to **raise awareness of the importance of play** for child development.

And soon we will be adding the design and building of innovative play based Early Childhood Development Centres to our growing portfolio of expert, play-based services.

WHERE WE WORK

From our offices and workshops in Milton Keynes (UK), Jinja (Uganda) and Kisumu (Kenya) we deliver our programmes across a wide variety of settings, including...

Refugee Settlements

With play providing effective psycho-social support to refugee and trauma affected children, we have worked with UNICEF, Plan International, World Vision, Save the Children, and the UK's Foreign & Commonwealth Development Office since 2016 to respond to the play & educational needs of over 250,000 refugee children in Uganda.

Rural Communities

Rural communities often face significant disadvantage due to the remoteness of their location, lack of access to services and the impact of climate change on their livelihoods. Indeed, some of the most remote areas in Uganda, show the highest levels of poverty in the country. Working in partnerships with rural communities, we have achieved impressive results in increasing school attendance, learning outcomes and reducing dropouts. Indeed, our playgrounds create a strong community setting where children and families can often access additional services.



Urban Slums

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

ECD Centres & Primary Schools

Over the past decade we have developed an outstanding track record in supporting Early Childhood Development (ECD) centres and primary schools to successfully integrate playgrounds and play-based teaching in their settings, to help children to develop and learn. We are continually improving the range of playground components on offer and our educational play programmes – to ensure we remain at the cutting edge of play. Most recently we have developed a mobile play-based programme ensuring we can bring play-based education and support services to the hardest to reach early years children.

Hospitals and other institutions

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

REFLECTING ON THE PAST YEAR

We set ourselves 3 key strategic goals for the year to strengthen our organisation and enable us to serve more children. We are delighted by the progress we have made...

1. Diversify Income



In Progress: We wanted to diversify our income, to limit the impact increased competition has had across the sector for public donations and grants.

We have expanded our training delivery through the launch of the online **Play Action Academy** and have actively promoted our bespoke trainings for NGOs and CBOs.

- The Play Action Academy currently offers 2 online courses – **Time to Play** and **Play for Health**. Our aim is to expand our online content and offer paid, certified courses to support the development of play-based professionals in sub-Saharan Africa as well as generate unrestricted income for the charity.
- Our newly designed, **'How to Make a Toy'** training programme, was launched with great success in the year, bringing parents and community members together to learn how to make play-friendly toys for children using locally found materials.
- We spread our wings out to Zambia to deliver our **Educational Play** training to local professionals.

2. Enhance Volunteering Programme



In Progress: We wanted to continue to grow our volunteering programme and to widen participation.

We are one of the leading charity partners for universities across the UK. In the year we were able to resume our International Volunteering programme and are due to take more than 200 young people to build 14 playgrounds between June – September 2023.

- We increased the number of UK universities we partner with from 12 to 34 and the number of volunteers we supported increased by 51%.
- We partnered with the **Turing Scheme**, enabling us to widen participation for a greater number of young people who may otherwise not have been able to volunteer with us.



TURING FUNDING

Once-in-a-lifetime opportunities for personal & professional development for students.

“ As a full time Youth Work student who has caring responsibilities, working is not an option for me in terms of funding. Therefore, without this funding I would have not been able to apply or go and experience the wonders I have with Play Action International. As a Youth Work student, I was able to utilise my time with Play Action International as my placement for my final year, to which the immense practical opportunities for change allowed for me to gain a first class. Since returning to my studies after my volunteering, my perspective of volunteering has changed, I no longer seek to become a social worker and am now seeking humanitarian work instead, all because of this experience with Play Action International and for that I am beyond grateful. ”

“ The Turing funding has made this volunteering project a reality, by providing me with an ability to fund my flights. Without this funding, I would have struggled enormously to acquire the financial capabilities in order to make this volunteering experience possible. Volunteering in Uganda has helped me develop alternative perspectives into team work, coordination and communication – all of which are extremely prevalent and essential within the business world. ”

“ I never would have been able to fulfil my trip without the bursary, it gave me an unforgettable experience that I have walked away from with a wealth of experience and transferable skills that have helped me in my degree/career. My trip fully enhanced my student experience, and the bursary was the only reason I was able to take this once in a lifetime opportunity. ”

- In October 2022, we delivered our first volunteering programme in Kenya, hosting an incredible team of doctors, medical professionals, and business owners to build a playground at Obwolo Primary School in Kisumu, Kenya.
- We were also honoured to have two highly experienced early years and primary school teachers spend a week at Obwolo Primary School, working closely with the teaching staff, to support them to enhance their skills in child-centred education.



3. Develop Corporate Partnerships



In Progress: We wanted to strengthen existing corporate partnerships and develop new ones.

In the year we were able to expand existing corporate partnership and welcome new business partners on board.

We are grateful to all our corporate partners who enable us to enhance the lives of more vulnerable children through the gift of play.



HIGHLIGHTS FROM 2022/23

Last year was a whirlwind of successes for our organization, from groundbreaking projects and exciting partnerships to hitting major milestones, all while keeping our fun-loving spirit alive!



Play Action International – KENYA

In April 2023, Play Action International Kenya was officially **registered as an NGO in Kenya**, opening a whole new world of opportunities for the charity. This is a key tenet of our growth strategy, as we aim to support more children, parents, and teachers, across East Africa, with our play-based programmes.

We are infinitely grateful to Dr Lavan and the team of volunteers he recruited whose dedication and generosity powered our expansion to Kenya.



Play & Protect

From our workshop in Uganda, the first stage of our **'Play & Protect'** plastic recycling project saw us recycle an astonishing **175 tonnes of plastic waste** from Jinja District during this period. The next stage of this project will see Play Action International create playground elements and other play materials using the recycled plastics.



Obwolo Early Years Childhood Centre

Working in partnership with Caukin Studios and Obwolo Primary School children and staff, we designed a new, modern play-based pre-school to replace the dangerous, corrugated metal structure the 92 young children currently occupy. Building works are due to start in July 2023. We are beyond excited to be embarking on this new adventure and we thank all our supporters for their donations that are making this dream a reality.



Awards

We are proud to have had the quality and impact of our work recognised during the year.

- In January 2023, we won **Vamoos Travel's Biggest Impact Award**.
- In May 2023, we won **Loughborough RAG's Charity Partner of the Year**.
- In June 2023, we were nominated once again for **The National Student Fundraising Association Charity of the Year Award**.

These awards and nominations are a testament to the unparalleled support our dedicated team offer to our volunteers and supporters, year in, year out.



LOOKING AHEAD

We're thrilled about the groundwork we've laid to bolster our recovery efforts. In the upcoming financial year beginning on 1st July 2023, we aim to concentrate on three main areas:

1. Enabling Financial Growth

We are determined to ensure the long-term financial health and stability of the charity. To this end, we will focus our efforts on the following activities:

- **Corporate Partnerships:** We believe that our work offers outstanding opportunities for CSR/ESG focused companies whilst also providing life affirming experiences for their employees. To underline our commitment and investment in developing mutually beneficial and long-lasting partnerships with corporate partners, we are creating the new role of **Corporate Engagement & Fundraising Lead** in our organisation.
- **Social Enterprise:** We recognise the urgent need to **increase unrestricted funding** to not only support our overhead expenditure but also to invest in the development of new programmes. The Play Action Academy is just one of several social enterprises ideas we are developing to generate additional revenues for the charity whilst promoting the benefits of play across the world.
- **Volunteering:** Our international volunteering projects provide hundreds of UK based university students with life changing opportunities every year. We will continue to invest in Play Action International being the **leading university charity partner in 2023/24** – ensuring we can support more young people to enhance their degrees through volunteering.

2. Improving & Expanding Our Services

Our aim is for every child to have access to play, to enhance their lives. To achieve this, we aim to continue to improve and expand our programmes:

- **Partnerships:** We want to develop new and impactful partnerships with other NGOs and government agencies, across the world, to ensure our work reaches the children that need it most.



- **Playgrounds:** We will review our playground fabrication processes and designs, with the aim of reducing manufacturing costs and installation time, thus mitigating the cost-of-living increases that have impacted most parts of the world and the affordability of our play equipment.
- **Play Box:** We want to develop a low-cost alternative to our playgrounds - the 'Play Box' will offer schools and community-based settings with the educational materials they need to engage children's learning and development through play.
- **Training:** We want to expand our online and in-person training offering to enable more professionals to integrate play into their programmes.



3. Driving International Volunteering

Our international volunteering programme is one of the best, if not the best, in the UK. Every year we secure more partnerships with UK universities, providing more young people with career and life changing experiences. Our priorities for 2023/24 are as follows:

- **Quality:** We will review our offering and processes to ensure we continue to offer excellent value for money and provide volunteers with the support they need to succeed in the volunteering programmes.
- **Partnerships:** We aim to work with more UK university partners and funders, such as the Turing Scheme, to enable and support more young people to achieve their volunteering goals.
- **Expansion:** We will be expanding our university international volunteering programme to Kenya, and want to encourage professionals and other members of the public to join our volunteering activities too, because you're never too old to play 😊



A huge thank you to all our supporters and funders. You are the driving force behind everything we achieve!

FINANCIAL REVIEW

The financial review is for the consolidated accounts of our operations in the UK and Uganda for 9 months for the financial period between 1st October 2022 and 30th June 2023.

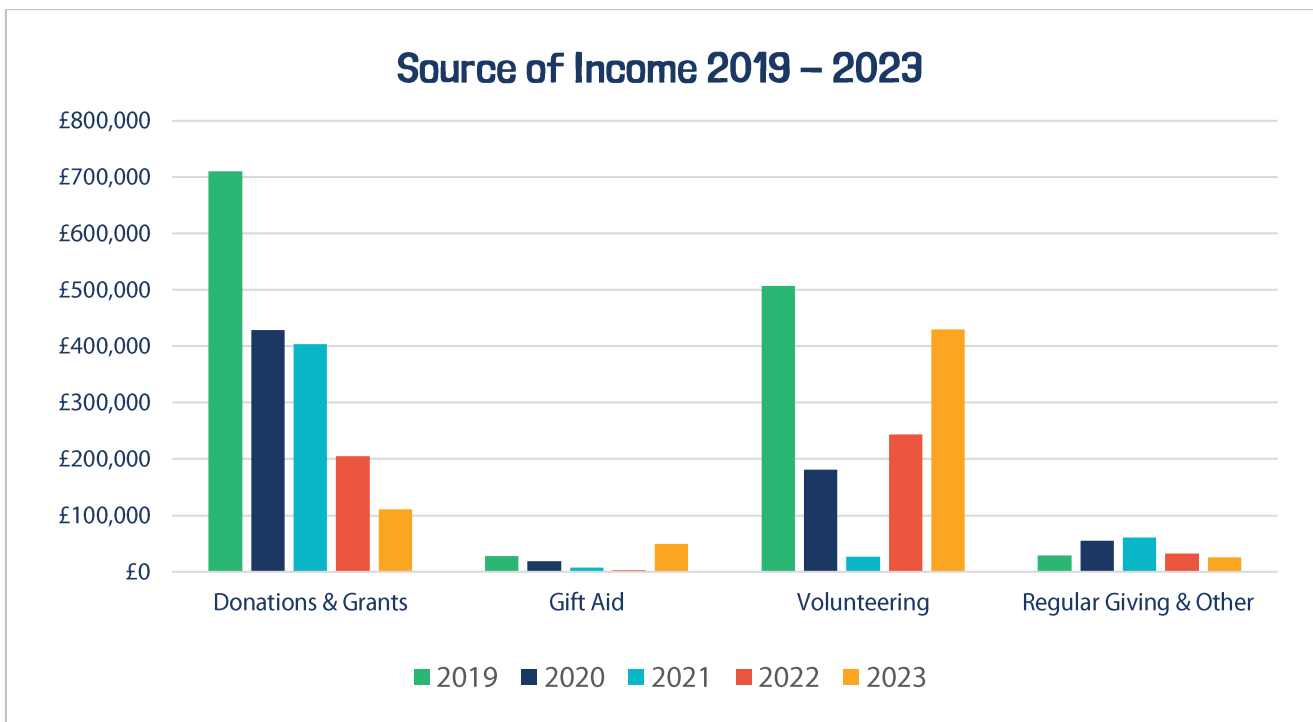
Business Model

The charity's fundraising model is currently primarily driven by student volunteering projects – an annual cycle which significantly impacts the timing and level of our financial resources.

The timing of fundraising income is driven by the academic calendar. Students raise sponsorship to fund their volunteering activities building playgrounds in Africa. As such, income starts to flow from October as students return to universities and colleges, rises steadily through the winter as students raise sponsorship, and reaches its peak around the months of April to June as students reach their fundraising deadlines. Over the summer months those funds are expended on delivering the volunteering projects. In the following October, a new cycle of student fundraising commences.

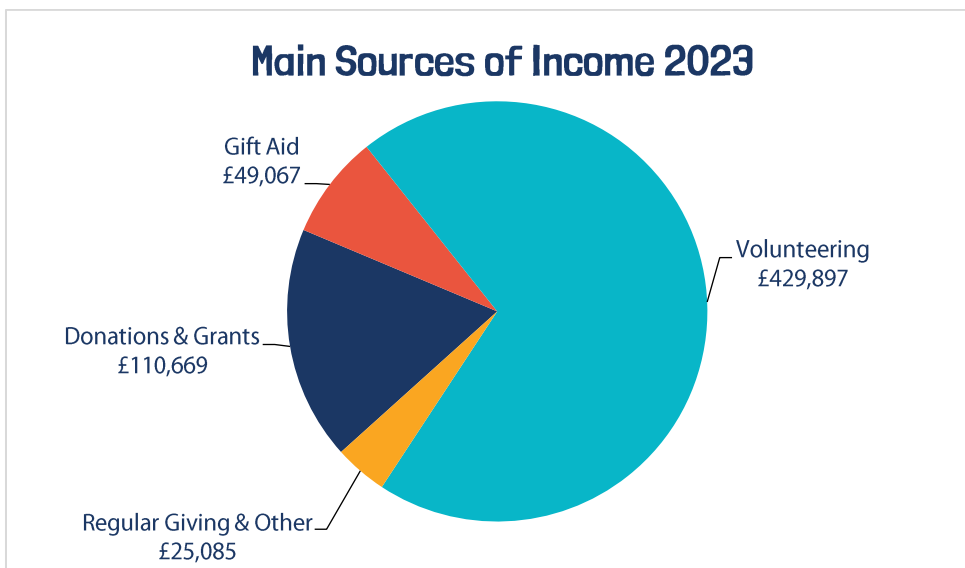
2022/23 Overview

The financial period has seen the charity's international volunteer programme get firmly back on its feet, post the pandemic international travel restrictions. Indeed, in the year we experienced a 76% increase in funds raised through our international volunteering programme, against the prior year (2022: £243,943). We are infinitely grateful to our volunteers whose support has ensured we have been able to continue our work during these exceedingly difficult economic times.

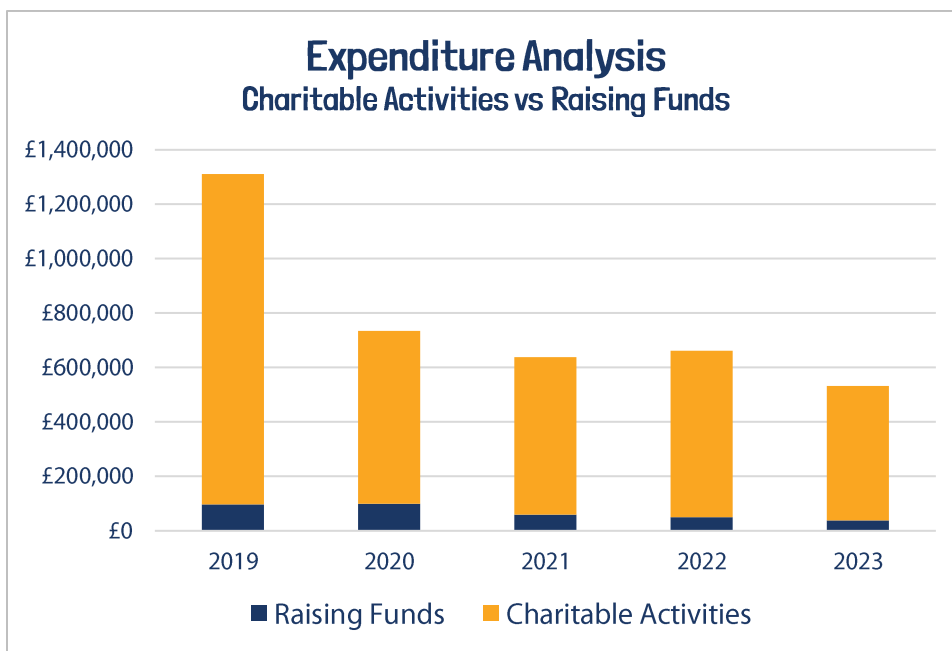


The global economic climate has continued to put pressure across different funding sources. We have experienced heightened competition for grant funding which has resulted in a reduction of grant income and restricted donations of 84% since COVID – down from £709,932 in 2019 to £110,669 in this period. To mitigate the impact of the competitive grant funding climate, we are expanding to new territories and into new areas of service provision. We are also pursuing social enterprise-based activities to enable us to generate unrestricted income to support our core operating costs. Despite the continued financial challenges that the

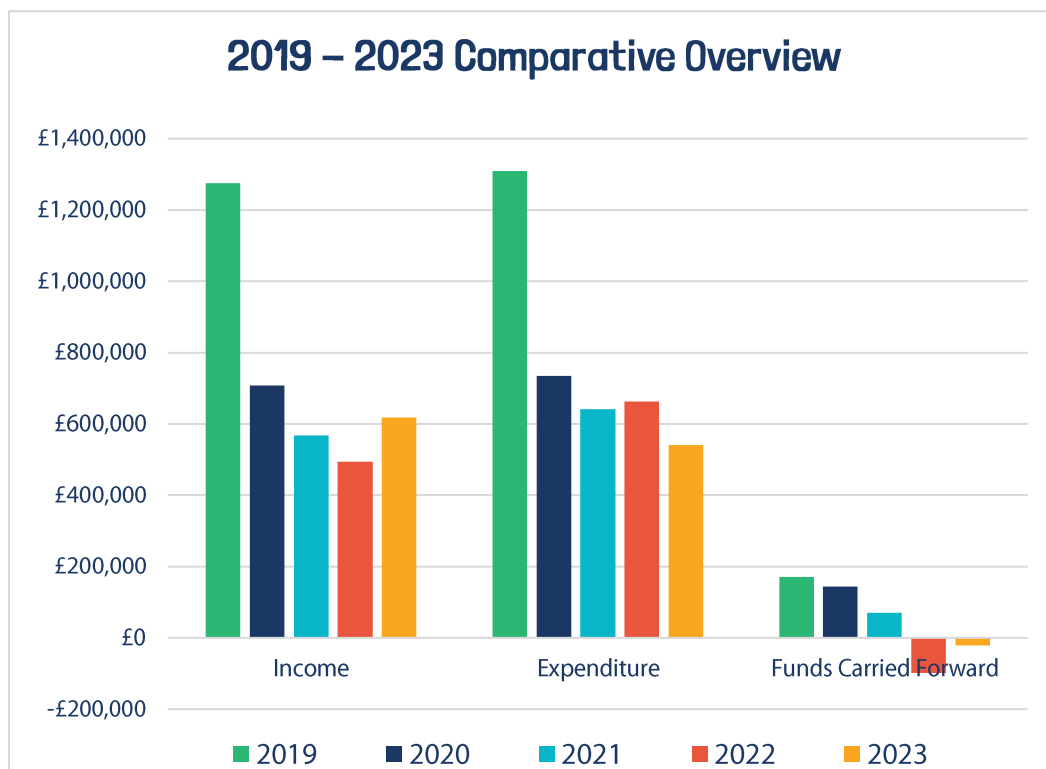
international development sector is facing, we are encouraged by the overall growth in our income in the period of 25% to £617,761 (£493,638: 2022) and thank our team members, trustees, volunteers and other supporters for being part of our financial recovery.



With a 46% reduction in grant funding receipts compared to 2022, we had to reduce the total expenditure on our charitable activities to £495,496 (£610,047: 2022). Despite this drop in available funds for our programmes, our spend on our charitable programmes equated to 93% of our overall expenditure. We look forward to the economic climate improving, competition for grant funding easing and the development of our new programmes to drive increased revenues in 2023/24.



The Trustees and Executive Board of Play Action International remain committed to our post COVID Financial Strategy – working tirelessly to deliver the highest quality of services to the children and young people we serve whilst we fully realise our financial recovery. Indeed, at the period end we were able to post a surplus in the 9 months of £77,404 (deficit £169,057: 2022 – 12 months) which reduced our deficit carried forward by over 80% to -£20,850 (-£98,254 : 2022).



As we reflect on the financial period, we believe that there are very positive signs pointing to our financial recovery and a sustainable future. Despite the continuing aftermath of the pandemic, our total income increased by 27% with our international volunteering programme nearing pre-COVID levels and our expansion into new territories and programmes providing increased income generation opportunities for the future. Indeed, we feel extremely optimistic that the tide is finally turning, and that Play Action International can look forward to year-on-year growth, so that we can reach more children through our work.

None of this would have been possible without the commitment, creativity and excellence of the Play Action International team and our supporters. We are truly grateful for their unwavering support which has led us through the most challenging times in our history.

RESERVES POLICY

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

It is the policy of the trustees to maintain the level of unrestricted funds at a level equal to three months of the charity’s anticipated working capital needs. As at 30 June 2023, the charity had no reserves with reserves having been depleted over the past 3 years as the charity navigated its way through the pandemic and difficult economic environment. In response to this financial position, the Board of Trustees meet every month to monitor financial results and forecasts. The Board and Senior Management Team have implemented a post-COVID recovery plan to ensure the charity rebuilds its revenue streams and reserves whilst also meeting the financial liabilities incurred during the pandemic e.g. Business Bounce Back Loan. Once the charity achieves its current reserves target of three months operating costs, the Board will review its Reserves Policy considering recent experiences with COVID.

CASH FLOW AND OVERDRAFT POLICY

Due to the timing of the academic year and the seasonal nature of our fundraising, the charity currently makes use of an overdraft in the autumn months (see BUSINESS MODEL above). We use this overdraft as a short-term measure that enables us to bridge the cash flow gap between our expenditure and the commencement of a new fundraising cycle. We are committed to maintaining this facility at a modest level and our intention is to reduce reliance on it as we rebuild our cash reserves.

RISK MANAGEMENT

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to manage those risks. The trustees consider that they have taken adequate steps to ensure compliance with this duty.

The CEO and Board of Trustees maintain a pro-active approach to identifying, managing, and mitigating risks to the charity and its operations. A risk register is maintained, which identifies significant risks, along with the probability of such risks occurring, the likely level of impact, together with mitigating action to reduce the charity's exposure as appropriate. Particular attention is given to those risks which have the potential to have the greatest impact on the charity. These include residual COVID-19 risks as well as risks associated with safeguarding, reputation, finance, funding, international partnerships and health and safety. Procedures to mitigate other identified significant risks are implemented covering areas such as staff retention, erosion of values, mission drift and efficiency. Operational risks are managed on a day-to-day basis by management, whilst strategic risks are reviewed regularly, ensuring mitigation actions are progressing to plan and risks are consistently being minimised. This is formally presented to the trustees and assessed on a semi-annual basis.

- **Fundraising Model**

We continue to evaluate the risk associated with our unique fundraising model and its inherent tie to the academic year. Measures are in place to monitor and manage this risk, ensuring that our financial strategy effectively navigates the cyclical nature of our income, safeguarding the charity's financial health, and its ability to deliver impactful projects.

- **Funding**

The UK international development sector is facing a crisis due to the reduction in trusts & foundations supporting international projects and the increased competition for such available grants. The team continue to be creative as they seek new channels for income generation and are investing heavily in developing our international volunteering programme as well as securing corporate partnerships.

- **Cashflow**

Due to the timing of the academic year and the seasonal nature of our fundraising model, the charity currently makes use of an overdraft in the autumn months (see BUSINESS MODEL above). We use this overdraft as a short-term measure that enables us to bridge the cash flow gap between our expenditure and the commencement of a new fundraising cycle. We are committed to maintaining this facility at a modest level and our intention is to reduce reliance on it as we rebuild our cash reserves.

INVESTMENT POLICY

The Board of Trustees, having regard to the liquidity requirements of operating the charity, reserves when available, are held in an interest-bearing deposit account.

PUBLIC BENEFIT

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

THANK YOU!

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

GRANT FUNDERS

- Henry Van Straubenzee Foundation
- ProSeed Foundation
- Paulson-Ellis Charitable Trust
- Gamely Games
- Play & Protect Foundation
- Bryan Guinness Charitable Trust
- Laing Family Charitable Trust

UNIVERSITY PARTNERS

Play Action International was founded by passionate students who wanted to make a difference. Every year we work with the UK's leading universities and RAGs to bring our transformational volunteering and fundraising opportunities to young people, including:

Bath, Birmingham LANS Dept, Bournemouth (SUBU), Bristol, Cardiff, Cardiff Met, Cumbria, Durham, Exeter RAG, Hertfordshire, Hull, Leeds Beckett, Leeds Becket/California State University (USA), Liverpool, Loughborough (RAG), London School of Economics, Manchester, Northumbria, Nottingham, Portsmouth, Reading RAG, Royal Holloway, Sussex, Swansea, University of East Anglia, Ulster, University of South Wales, University of Wales Trinity Saint David, Warwick, Westmont College (USA), York and York St John.



NGO & GOVERNMENT PARTNERS

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

- Ministry of Education & Sports (Uganda)
- Office of the Prime Minister (Uganda)
- Youth with a Mission
- Child Fund (Uganda)
- The Turing Scheme
- Finn Church Aid (Uganda)
- New Horizons Foundation Lupeni (Romania)
- Finn Church Aid

OUR GOVERNANCE

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

CHARITY OBJECTS

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

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

OUR BOARD & COMMITTEES

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

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

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

RECRUITMENT, INDUCTION & TRAINING OF TRUSTEES

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

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

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

REPORTED CONFLICTS OF INTEREST

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

KEY MANAGEMENT REMUNERATION

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

OUR MANAGEMENT

BOARD OF TRUSTEES

Dr Noorzaman Rashid (Chair)

Alex Minford (Treasurer)

Rob Taylor

Anuraag Parashar

CHIEF EXECUTIVE OFFICER

Murielle Maupoint

REGISTERED OFFICE & PRINCIPAL ADDRESS

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

INDEPENDENT EXAMINERS

YP Finance Chartered Accountants

Hawthorne House

17a Hawthorne Drive

Leicester

LE5 6DL

BANKERS

The Co-operative Bank

PO Box 101

1 Balloon Street

Manchester

M60 4EP

CHARITY NUMBER

1172875

(previously registered as 1129244)

PLAY ACTION INTERNATIONAL IN UGANDA

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

PLAY ACTION INTERNATIONAL KENYA

Registered as NGO in Kenya, No. 218/051/22-487

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 24 March 2024 and signed on its behalf by:



Dr Noorzaman Rashid
Chair of Board of Trustees

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

I report to the trustees on my examination of the accounts of Play Action International ("the Charity") for the period ended 30 June 2023.

Responsibilities and basis of report

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

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

Independent Examiner's Statements

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

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.



Yusuf Patas FCA

Qualified Member of the Institute of Chartered Accountants in England and Wales (ICAEW)

25 March 2024

For and on behalf of
YP Finance Chartered Accountants
Hawthorne House
17a Hawthorne Drive
Leicester
LE5 6DL

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the period ended 30 June 2023

	Note	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
INCOMING RESOURCES					
Income & Endowments from:					
Donations & legacies	2	504,049	110,669	614,718	483,536
Other trading activities	3	1,283	-	1,283	-
Investments	4	4	-	4	3
Other	5	1,756	-	1,756	10,099
Total incoming resources		507,092	110,669	617,761	493,638
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	37,404	-	37,404	51,120
Charitable activities					
Play & Apprentice Programme	6	376,035	119,461	495,496	610,047
Other		6,773	-	6,773	406
Interest Payable		684	-	684	1,122
Total resources expended		420,896	119,461	540,357	662,695
NET INCOME / (DEFICIT)		86,196	(8,792)	77,404	(169,057)
RECONCILIATION OF FUNDS					
Total funds brought forward		107,046	8,792	(98,254)	70,803
TOTAL FUNDS CARRIED FORWARD		(20,850)	-	(20,850)	(98,254)

CONSOLIDATED BALANCE SHEET

As at 30 June 2023

	Note	Unrestricted Funds £	Restricted Funds £	30/06/23 Total Funds £	30/09/22 Total Funds £
FIXED ASSETS					
Tangible assets	10	17,151	-	17,151	35,223
CURRENT ASSETS					
Debtors	11	3,163	-	3,163	32,090
Cash at bank & in hand		95,184	-	95,184	7,281
		98,347	-	98,347	39,371
CREDITORS					
Amounts falling due within 1 year	12	(115,500)	-	(115,500)	(143,809)
NET CURRENT ASSETS		(17,153)	-	(17,153)	(104,438)
TOTAL ASSETS LESS CURRENT LIABILITIES	13	(20,848)	-	(20,848)	(29,039)
NET ASSETS		(20,850)	-	(20,850)	(98,254)
FUNDS OF THE CHARITY					
Restricted funds	15			-	8,792
Unrestricted funds				(20,850)	(107,046)
TOTAL FUNDS				(20,850)	(98,254)

The financial statements were approved by the Board of Trustees on 24 March 2024 and were signed on its behalf by:

Noorzaman Rashid

Dr Noorzaman Rashid
Chair of Board of Trustees

Alex Minford

Alex Minford, FCA
Treasurer

CONSOLIDATED CASH FLOW STATEMENT

For the period ended 30 June 2023

	Note	Unrestricted Funds £	Restricted Funds £	30/06/23 Total Funds £	30/09/22 Total Funds £
Cash flows from operating activities					
Net cash provided by operating activities	16	156,200	-	156,200	(133,674)
Cash flows from investing activities					
Purchase of tangible assets		-	-	-	(1,108)
Disposal of tangible assets		-	-	-	3,861
		-	-	-	2,681
Cashflows from financing activities					
Bank loans & overdrafts		(68,297)	-	(68,297)	51,464
(DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS IN THE YEAR		87,903	-	87,903	(79,529)
CASH & CASH EQUIVALENTS					
At the beginning of the period		7,281	-	7,281	86,810
At the end of the period		95,184	-	95,184	7,281
NET CHANGE IN CASH & CASH EQUIVALENTS IN THE YEAR		87,903	-	87,903	(79,529)

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2023

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 charity has amended its accounting date to 30 June with effect from this reporting period; this is to align the results and financial position more closely with the charity's funding cycle. These financial statements cover a nine-month period with a twelve month comparison as last reported.

The Consolidated Balance Sheet and Statements of Financial Activities and Cash Flow consolidate the financial statements of the charity and its Ugandan operation (East Africa Playgrounds ("EAP")); which is incorporated in Uganda as a company limited by guarantee. EAP is fully controlled by the UK operation (Play Action International Ltd) as it appoints the board and Managing Director of EAP.

The Ugandan operation, which is structured as a non-profit membership organisation in Uganda, prepares separate financial statements for the period ending 30th June, which are available on request. These statements are prepared in accordance with International Financial Reporting Standards for SMEs. The Ugandan auditors, J T & Partners, who conducted and audit in accordance with International Standards on Auditing, gave an unqualified audit opinion for the period ended 30th June 2023.

A separate Balance Sheet and Statement of Financial Activities is presented representing the activities of the UK operation.

Fund accounting

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

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

Incoming resources

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

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

Resources expended

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

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

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

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

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

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

Grants

Grants are accounted for in line with performance of the activities for which the grant was provided or other performance related conditions.

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 UGX 1 million in Uganda is capitalised at cost. Items below these thresholds are expensed as incurred.

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

- Office equipment and motor vehicles 10% on cost and 20% on cost
- Tools, equipment, fixtures and fittings 10% on cost

Other assets and liabilities

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

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

Foreign currencies

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

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

2. INCOME FROM DONATIONS & LEGACIES – CONSOLIDATED

	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
Institutional donations & grants	-	110,669	110,669	205,068
Gift aid	49,067	-	49,067	2,515
Volunteer fundraising & contributions to volunteer participation costs	429,897	-	429,897	243,943
Regular giving & other donations	25,085	-	25,085	32,010
	504,049	110,669	614,718	483,536

Institutional grants and donations of £5,000 and above in the year ended 30 June 2023, and included in the above, are as follows:

		Programme (see Note 15)
Play and Protect Foundation	£26,396	Community Play Programme
Finn Church Aid	£22,984	Community Play Programme
Henry van Straubenzee Memorial Fund	£18,000	Community Play Programme
Gamely Games	£14,000	Community Play Programme
Robertson & Co	£12,000	Community Play Programme
New Horizons Foundation Lupeni	£8,563	Training (Romania)
Youth with a Mission	£6,690	Community Play Programme
Child Fund Uganda	£5,175	Community Play programme
ProSeed Foundation	£5,000	Obwolo Nursery (Kenya)

Grants from the Sir Halley Stewart Trust totalling £7,417 for the Play Action Academy were received in the period but income recognised in 2020-21.

3. INCOME FROM OTHER TRADING ACTIVITIES – CONSOLIDATED

	Period to 30/06/23 £	Year to 30/09/22 £
Training Courses	1,283	-
	1,283	-

4. INVESTMENT INCOME – CONSOLIDATED

	Period to 30/06/23 £	Year to 30/09/22 £
Interest receivable	4	3

5. OTHER INCOME – CONSOLIDATED

	Period to 30/06/23	Year to 30/09/22
	£	£
Government grants: Coronavirus Job Retention Scheme	-	6,125
Income from asset disposals & other income	1,756	3,974
	1,756	10,099

6. EXPENDITURE – CONSOLIDATED

	Direct costs	Allocation of support costs	Period to 30/06/23 Total	Year to 30/09/22 Total
	£	£	£	£
Expenditure on:				
Raising funds	11,859	25,545	37,404	51,120
Charitable activities:				
Play & apprenticeship programmes	521,041	(25,545)	495,496	610,047
Other	6,773	-	6,773	406
Interest Payable	684	-	684	1,122
	540,357	-	540,357	662,695

Direct costs include foreign exchange losses recognised during the period of £769 (2021/22: £7,865) on remittances between the UK and Uganda.

7. SUPPORT COSTS – CONSOLIDATED

	Period to 30/06/23	Year to 30/09/22
	£	£
UK Staff costs	93,180	160,054
Management & administration costs	53,439	45,950
Charity running costs	18,427	3,500
Governance costs	1,900	1,050
	166,946	210,554

GOVERNANCE COSTS	Period to 30/06/23	Year to 30/09/22
	£	£
Examination services	1,900	1,000
Trustee expenses	-	-
Legal & regulatory	-	50
DBS & Safeguarding	-	-
	1,900	1,050

Spend in respect of audit and accountancy services in Uganda amounted to £3,772 (2021/22: £3,550); these have been allocated 100% to charitable activities.

8. STAFF COSTS – CONSOLIDATED

	Period to 30/06/23	Year to 30/09/22
	£	£
Wages & salaries	143,525	263,294
Social security costs	13,319	20,518
Pension costs	2,291	3,579
	159,135	287,391

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

	Period to 30/06/23	Year to 30/09/22
UK – Management	1	1
UK – Administration & support	4	4
Uganda	26	33
	31	38

The Chief Executive Officer (“CEO”) is considered to be the key management of the charity. Murielle Maupoint was CEO throughout the period and remuneration paid to her during the period was £51,702 (2021/22 £71,637). No other employees received emoluments in excess of £60,000.

9. TRUSTEES’ REMUNERATION & BENEFITS – CONSOLIDATED

The trustees do not receive any remuneration for their services. Trustees are re-imbursed for their travel expenses in attending trustee meetings. £Nil of travel costs were re-imbursed in the period; (2021/22: £Nil)

10. TANGIBLE FIXED ASSETS – CONSOLIDATED

	Office equipment & motor vehicles £	Tools, equipment, fixtures & fittings £	Totals £
COST			
At 1 October 2022	16,577	46,401	62,978
Additions	-	-	-
Disposals	(10,244)	(5,881)	(16,125)
At 30 June 2023	6,333	40,520	46,853
DEPRECIATION			
At 1 October 2022	6,942	20,812	27,754
Charge for the year	273	3,964	4,237
Eliminated on disposal	(1,868)	(421)	(2,289)
At 30 June 2023	5,347	24,355	29,702
NET BOOK VALUE			
At 30 June 2023	986	16,165	17,151
At 1 October 2022	9,635	25,588	35,223

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CONSOLIDATED

	30/06/23	30/09/22
	£	£
Prepayments	-	-
Other debtors	3,163	32,090
	3,163	32,090

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – CONSOLIDATED

	30/06/23	30/09/22
	£	£
Bank loans	11,537	11,796
Bank overdraft	-	59,846
Trade creditors	17,210	8,197
Other creditors	41	60
Trustee Loans	5,000	7,000
Accrued expenses	46,049	15,254
Taxation & social security	35,663	41,656
	115,500	143,809

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

Trustee loans are non-interest bearing, unsecured and repayable on demand.

Deferred income balances are released to the Statement of Financial Activities during the year in line with performance.

13. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR – CONSOLIDATED

	30/06/23	30/09/22
	£	£
Bank loans	20,848	29,039
	20,848	29,039

14. OBLIGATIONS UNDER OPERATING LEASES – CONSOLIDATED

At the balance sheet date, the total future minimum lease payments under non-cancellable operating leases in respect of office equipment were:

	30/06/23	30/09/22
	£	£
Within one year	1,440	1,440
Within two to five years	880	880
After five years	-	-
	2,320	2,320

15. CHARITY FUNDS – CONSOLIDATED

	At 01/10/22 £	Income £	Expenditure £	At 30/06/23 £
Restricted funds				
Community play programme	-	93,106	(93,106)	-
Refugee play programme	-	9,000	(9,000)	-
UK programme	8,792	-	(8,792)	-
Kenya programme	-	8,563	(8,563)	-
Programme development	-	-	-	-
Total restricted funds	8,792	110,669	(119,461)	-
Unrestricted funds				
General funds	(107,046)	507,092	(420,896)	(20,850)
TOTAL FUNDS	(98,254)	617,761	(540,357)	(20,850)

	At 01/10/22 £	Income £	Expenditure £	At 30/06/23 £
Restricted funds				
Community play programme	-	151,012	(151,012)	-
Refugee play programme	-	47,000	(47,000)	-
UK programme	26,375	2,500	(20,083)	8,792
Total restricted funds	26,375	200,512	(218,095)	8,792
Unrestricted funds				
General funds	44,428	293,126	(444,600)	(107,046)
TOTAL FUNDS	70,803	493,638	(662,695)	(98,254)

Restricted funds

Grants are sought and received towards the specific costs of our principal 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; 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; iv) our Kenya Programme, where funds are applied to extend our community and refugee play programmes into Kenya; v) UK programme, where funds are applied to develop community play activities and the Play Action Academy in the UK; and vi) Programme Development, where funds are applied to develop new areas of activity; for example plastics recycling.

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.

16. CASH FLOW STATEMENT

	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 £	Year to 30/09/22 £
Reconciliation of net income to net cash flows from operating activities				
Net deficit for the year	86,196	(8,792)	77,404	(169,057)
Adjusted for:				
Depreciation	4,237	-	4,237	8,963
Loss on disposal of Fixed Assets	13,836	-	13,836	2,460
(Increase)/decrease in debtors	20,135	8,792	28,927	29,110
Increase/(decrease) in creditors	31,796	-	31,796	(5,150)
Net cash generated/(absorbed) by operating activities	156,200	-	156,200	(133,674)

17. 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 period ended 30 June 2023 nor during the year ended 30 September 2022.

18. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	2	283,024	200,512	483,536	498,057
Other trading activities	3	-	-	-	1,540
Investments	4	3	-	3	7
Other	5	10,099	-	10,099	68,443
Total incoming resources		293,126	200,512	493,638	568,047
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	51,120	-	51,120	58,570
Charitable activities					
Play & Apprentice Programmes	6	391,952	218,095	610,047	579,155
Other		406	-	406	-
Interest Payable		1,122	-	1,122	3,822
Total resources expended		444,600	218,095	662,695	641,547
NET INCOME / (DEFICIT)		(151,474)	(17,583)	(169,057)	(73,500)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,428	26,375	70,803	144,303
TOTAL FUNDS CARRIED FORWARD		(107,046)	8,792	(98,254)	70,803

UK STATEMENT OF FINANCIAL ACTIVITIES

For the period ended 30 June 2023

	Note	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	1	504,049	62,938	566,987	402,548
Other trading activities		1,283	-	1,283	-
Investments		1	-	1	3
Other		-	-	-	6,125
Total incoming resources		505,333	62,938	568,271	408,676
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	2	37,404	-	37,404	51,120
Charitable activities					
Play & Apprentice Programmes	2	324,794	71,730	396,524	504,363
Other		2,509	-	2,509	405
Interest Payable		684	-	684	1,122
Total resources expended		365,391	71,730	437,121	557,010
NET INCOME / (DEFICIT)		139,942	(8,792)	131,150	(148,334)
RECONCILIATION OF FUNDS					
Total funds brought forward		(154,139)	8,792	(145,347)	2,987
TOTAL FUNDS CARRIED FORWARD		(14,197)	-	(14,197)	(145,347)

UK BALANCE SHEET

As at 30 June 2023

	Note	Unrestricted Funds £	Restricted Funds £	30/06/23 Total Funds £	30/09/22 Total Funds £
FIXED ASSETS					
Tangible assets	3	-	-	-	-
CURRENT ASSETS					
Debtors	4	2,000	-	2,000	9,927
Cash at bank & in hand		77,250	-	77,250	1,718
		79,250	-	79,250	11,645
CREDITORS					
Amounts falling due within 1 year	5	(72,599)	-	(72,599)	(127,953)
NET CURRENT ASSETS		6,651	-	6,651	(116,308)
CREDITORS					
Amounts falling due after 1 year	6	(20,848)	-	(20,848)	(29,039)
NET ASSETS		(14,197)	-	(14,197)	(145,347)
FUNDS OF THE CHARITY	7				
Restricted funds				-	8,792
Unrestricted funds				(14,197)	(154,139)
TOTAL FUNDS				(14,197)	(145,347)

The financial statements were approved by the Board of Trustees on 24 March 2024 and were signed on its behalf by:

Noorzaman rashid

Dr Noorzaman Rashid – Chair of Trustees

Alex Minford

Alex Minford, FCA – Treasurer

UK NOTES TO THE FINANCIAL STATEMENTS

For the period ended 30 June 2023

1. INCOME FROM DONATIONS & LEGACIES – UK

	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
Institutional donations & grants	-	62,938	62,938	124,100
Gift aid	49,067	-	49,067	2,515
Volunteer fundraising & contributions to volunteer participation costs	429,897	-	429,897	243,923
Regular giving & other donations	25,085	-	25,085	32,010
	504,049	62,938	566,987	402,548

Institutional grants and donations of £5,000 and above in the period ended 30 June 2023, and included in the above, are as follows:

		Programme (see Note 15)
Play and Protect Foundation	£26,396	Community Play Programme
Finn Church Aid	£22,984	Community Play Programme
Henry van Straubenzee Memorial Fund	£18,000	Community Play Programme
Gamely Games	£14,000	Community Play Programme
Robertson & Co	£12,000	Community Play Programme
New Horizons Foundation Lupeni	£8,563	Training (Romania)
ProSeed Foundation	£5,000	Obwolo Nursery (Kenya)

Grants from the Sir Halley Stewart Trust totalling £7,417 for the Play Action Academy were received in the period but income recognised in 2020-21.

2. EXPENDITURE – UK

	Direct costs £	Allocation of support costs £	Period to 30/06/23 Total £	Year to 30/09/22 Total £
Expenditure on:				
Raising funds	11,859	25,545	37,404	51,645
Charitable activities:				
Play & apprenticeship programmes	422,069	(25,545)	396,524	503,838
Other	2,509	-	2,509	405
Interest payable	684	-	684	1,122
	437,121	-	437,121	557,010

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

Included in the expenditure on charitable activities is £171,739 (2020-21: £227,467) remitted to PAI's Ugandan and Kenyan operations.

3. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – UK

	30/06/23	30/09/22
	£	£
Prepayments	-	-
Other debtors	2,000	9,927
	2,000	9,927

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR – UK

	30/06/23	30/09/22
	£	£
Bank loans	11,537	11,796
Bank overdrafts	-	59,846
Trade creditors	17,211	6,595
Trustee loans	5,000	7,000
Other creditors	41	60
Accrued expenses	3,147	1,000
Taxation & social security	35,663	41,656
	72,599	127,953

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

Trustee loans are non-interest bearing, unsecured and repayable on demand.

5. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR – UK

	30/06/23	30/09/22
	£	£
Bank loans	20,848	29,039
	20,848	29,039

6. CHARITY FUNDS – UK

	At 01/10/22	Income	Expenditure	At 30/06/23
	£	£	£	£
Restricted funds				
Community play programme	-	45,375	(45,375)	-
Refugee play programme	-	-	-	-
Vocational training programme	-	-	-	-
Kenya programme	-	9,000	(9,000)	-
UK programme	8,792	-	(8,792)	-
Programme development	-	8,563	(8,563)	-
Total restricted funds	8,792	62,938	(71,730)	-
Unrestricted funds				
General funds	(154,139)	505,333	(365,391)	(14,197)
TOTAL FUNDS	(145,347)	568,271	(437,121)	(14,197)

	At 01/10/21	Income	Expenditure	At 30/09/22
	£	£	£	£
Restricted funds				
Community play programme	-	90,044	(90,044)	-
Refugee play programme	-	27,000	(27,000)	-
Vocational training programme	-	-	-	-
Kenya programme	-	-	-	-
UK programme	26,375	2,500	(20,083)	8,792
Programme development	-	-	-	-
Total restricted funds	26,375	119,544	(137,127)	8,792
Unrestricted funds				
General funds	(23,388)	289,132	(419,883)	(154,139)
TOTAL FUNDS	2,987	408,676	(577,010)	(145,347)

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; iv) our Kenya Programme, where funds are applied to extend our community and refugee play programmes into Kenya; v) UK programme, where funds are applied to develop community play activities and the Play Action Academy in the UK; and vi) Programme Development, where funds are applied to develop new areas of activity; for example plastics recycling.

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.

7. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – UK

		Unrestricted Funds	Restricted Funds	Year to 30/09/21 Total Funds Restated	Year to 30/09/20 Total Funds
	Note	£	£	£	£
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	2	283,044	119,544	402,548	434,911
Other trading activities		-	-	-	1,540
Investments		3	-	3	7
Other		6,125	-	6,125	66,485
Total incoming resources		289,132	119,544	408,676	502,943
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	3	51,120	-	51,120	58,570
Charitable activities					
Play & Apprentice Programmes	3	367,236	137,127	504,363	497,922
Other		405	-	405	-
Interest Payable		1,122	-	1,122	3,822
Total resources expended		419,883	137,127	557,010	560,314
NET INCOME / (DEFICIT)		(130,751)	(17,583)	(148,334)	(57,371)
RECONCILIATION OF FUNDS					
Total funds brought forward		(23,388)	26,375	2,987	60,358
TOTAL FUNDS CARRIED FORWARD		(154,139)	8,792	(145,347)	2,987

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