International Play Association (IPA) Scotland

Financial Statement

31st December 2025

Registered Charity Number SC026909

Financial Statement

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Trustees' Report
Objectives and Activity

IPA Scotland is a Scottish Charitable Incorporated Organisation (SCIO): charity number SC026090. IPA Scotland is a branch of the International Play Association: Promoting the Child's Right to Play, an organisation with members in around 50 countries worldwide. It is run by members 'to protect, preserve and promote the child's right to play'. In Scotland our activities include seminars, international play work exchanges and contributing to policy and rights agendas. Members are also part of the international network.

Following on from last year's discussions about translating the IPA Play in Crisis Toolkit into Arabic for use in Palestine and other Arabic-speaking communities, this year we launched a GoFundMe campaign on the International Day of Play (IDoP) in July. Led by Stacey Marko, the fundraiser successfully reached its £3,000 target. Theresa Casey (previous IPA Scotland Board Chair) is now coordinating the translation in partnership with Palestine Play Projects, and is working closely with a graphic designer on the document design. As a board, we want to acknowledge the significant time Theresa has dedicated to coordinating this work voluntarily – thank you! The Arabic translation of the Play in Crisis Toolkit will be launched in 2026.

Building on last year's Play in Climate Crisis awareness-raising event held at the 2024 AGM, we issued a call for action on IDoP to highlight the importance of ensuring children's right to play is upheld within the context of climate crisis. We also emphasised the need to support adults who provide and advocate for play to consider this through a climate-aware lens. As a next step, we are exploring the creation of an international working group within the IPA World network to take this forward. This work is being led by Henry Mathias with support from Barbara Middleton.

As a branch, we are also looking ahead to the IPA Triennial Conference in Christchurch, New Zealand in 2026. Several board members and wider IPA Scotland members are planning to attend and share the work they do around play here in Scotland with an international audience.
Throughout 2025, the board spent time reflecting on IPA Scotland's identity and purpose. As part of this, we reviewed our branding. At last year's AGM, Barbara Middleton consulted members on ideas for a new branch logo, which she will continue to develop and launch in 2026.

At the 2025 AGM, Elise Stirling stepped down from the Board of Trustees. We would like to thank Elise for her expertise, experience and contribution to progressing the work of IPA Scotland. We were also pleased to welcome Charley Millar to the board. Stacey Marko was re-elected as the National Representative on the IPA World Council. Following the AGM, the 12 elected board members met to appoint the office bearers for the coming year.

The deficit for the period to 31st December 2025 on unrestricted funds was £633 as stated in the receipts and payments account. IPA Scotland had £1,914 deposited with the Ecology Building Society at that date but no other funds or investments apart from current account accounts held with Bank of Scotland (since closed) and Royal Bank of Scotland.

The Trustees of IPA Scotland, as voted by our membership:

Sarah Goldsmith	Chair	Henry Mathias
Stacey Marko	Vice Chair, National Representative	Barbara Middleton
John Watt	Treasurer	Cherie Morgan
Marguerite Hunter Blair	Secretary	Jackie Boldon
Tam Baillie		Lynn MacGillivray
Irene Hogg		Charley Millar

Independent Examiner: Lucy Cottrell, 10 St George's Terrace, London NW1 8XH

Bankers: Bank of Scotland and Royal Bank of Scotland

Sarah Goldsmith, Chair

Receipts and Payments Account *

for the period ended 31st December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025 (£)	Total 2024 (£)
RECEIPTS (£)				
Service Graphics Refund	0	0	0	354
Building Society Interest	37	0	37	50
Play In Crisis Donations	0	3,588	3,588	0
	37	3,588	3,625	404

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
PAYMENTS (£)				
Conference Report	0	0	0	3,219
Insurance	176	0	176	172
International Day of Play Event	0	0	0	587
Play In Crisis	0	1,800	1,800	
AGM Expenses	230	0	230	316
Miscellaneous	264	0	264	556
	670	1,800	2,470	4,850
Surplus (Deficit)	**(633)**	**1,788**	**1,155**	**(4,446)**

There are no other recognised gains or losses and no separate Statement of Financial Activities has been included in these accounts. * Totals may not sum due to rounding.

Balance Sheet

at 31st December 2025

		2025 (£)	2024 (£)
Current Assets*	Note		
Cash at Bank		12,763	11,645
Cash at Building Society	2	1,914	1,877
		14,677	13,522
Represented By:			
Unrestricted Funds		9,889	10,522
Restricted Funds		4,788	3,000
		14,677	13,522

Statement of Balances
at 31st December 2025

Funds Reconciliation*	Unrestricted Funds 2025 (£)	Restricted Funds 2025 (£)	Total 2025 (£)	Total 2024 (£)
Cash at Bank – 31/12/24	10,522	3,000	13,522	17,968
Surplus/(Deficit) For Year	(633)	1,788	1,155	(4,446)
Cash at Bank – 31/12/25	9,889	4,788	14,677	13,522
Bank & Cash Balances				
Bank Current Account			12,763	11,645
Building Society Account			1,914	1,877
			14,677	13,522

Approved by

John Watt, Treasurer

Sarah Goldsmith, Chair

* Totals may not sum due to rounding.

Notes
for the accounting period ending 31st December 2025

1. Accounting Policies

These accounts are drawn up on the historical cost basis of accounting and in accordance with the Statement of Recommended Practice 'Accounting by Charities'.

Receipts are brought into the accounts for the year in which they are receivable.

2. Building Society funds

A Charity Deposit Trust account (No 5301015447) was held with the Ecology Building Society.

Report of the Independent Examiner
to the Members of the International Play Association (IPA)

I report on the accounts of the charity for the accounting period ending 31st December 2025 set out in pages 4 and 5.

Respective responsibilities of the Treasurer and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the IPA Scotland Constitution, the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Treasurer considers that the audit requirements of Regulation 10 (1) of the Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under Section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept and a comparison of the accounts presented with these records. It also includes consideration of any unusual terms or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations, have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Lucilla Cottrell

Address: 10 St George's Terrace, London, NW1 8XH

Date: 28th August 2026

