Play as One Scotland
SC044756

Annual Report
&
Financial Statements

For Year Ended

31st December 2025

Trustees' Annual Report

For the Year Ended 31st December 2025

The trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31st December 2025

Reference & Administrative Information

Charity Name
Play as One Scotland

Address
9 Eglingtoun Drive
Dunfermline
Fife
KY12 9YL

Current Trustees

Brian Rodger	Chair
John Nicol	Vice Chair
Kevin O'Dowda	Treasurer
Gerry Heyburn	Secretary

Trustees who resigned during the year
Scott Clark

Independent Examiner:
Sue Jack
c/o Fife Voluntary Action
Caledonia House,
Pentland Street,
Saltire Centre,
Glenrothes
Fife
KY6 2AL

Structure Governance & Management

Constitution
The Charity is an unincorporated association. It is governed by its constitution which was adopted and granted charitable status by OSCR on 24th March 2014.

Appointment of Trustees
The Management Committee shall consist of a minimum of not less than 5 and not more than 10 members elected at the Annual General Meeting. Committee members must be at least 18 years old. The officers of the Management Committee shall be: The Chairperson, Treasurer, Secretary and Vice Chair and such other officers the charity shall deem necessary at the meeting.

Management
The Committee Meetings shall meet at least four times each year and the quorum for a meeting shall be three. All meetings must be minuted and available to any interested party. All Committee Members shall be given at least 7 days' notice of a meeting unless it is deemed an emergency meeting. The Committee will have powers to appoint such Sub-Committees as it may from time to time decide and to determine their powers and terms of reference. Minutes will be kept of all Sub-Committee Meetings.

Objectives & Activities

Charitable purposes

To provide relief for those in need by reason of ill-health, disability, financial hardship or other disadvantage, by enabling disadvantaged or sick children to take part in recreational activity.

A child in this respect is any child or young person below the age of 18 years who have or are suffering from serious ill health including mental, physical, physiological and emotional challenges.

Activities
At the start of 2025, our focus was on progressing the development of the parks we had identified in Dunbar, Blantyre, and the Orkney Isles. Unfortunately, progress has been a lot slower than we had planned. This has been largely due to a significant reduction in the number of grant opportunities available, alongside unsuccessful outcomes from all of our funding applications. This may, in part, reflect increased competition, as larger charities appear to be applying for smaller grants in response to the reduced availability of funding.

Financial Review

As our efforts have been concentrated on securing grant funding, we have undertaken very little fundraising activity during this period. With the number of grant opportunities having reduced significantly, and our applications proving unsuccessful, our income is zero for the year. As a result, our cash reserves have decreased over the course of the year.

Reserves Policy
Monies that have been retained are to be used to support our development of inclusive play parks. We feel that this is key to continue raising awareness of our goals and provide further play parks, and associated benefits, to other communities in Scotland.

We will also consider requests for funding that meet the criteria outlined in our constitution. These will be assessed on a case by case basis.

Plans for Future Periods

We still plan to continue developing the charity and to seek other areas whereby we can continue to achieve the objectives and carry out the activities of the charity which brought us success to date.

1. Third sector funding and grants, including lottery funding
2. Events, including bucket collections, bag packing and race nights.
3. Individual donations
4. Company grant and match funding
5. Act in an advisory capacity to other groups and organizations

We shall continue to work on developing the areas of third sector and company partnerships and funding. We do this through defining designated roles and responsibilities for Trustees. This will allow us to develop strategies and action plans for each key area.

Approved by the trustees on the date below and signed on their behalf by:

Signed: _____

Chair : BRIAN ROGERS

Date: 9/9/26

Independent Examiner's Report

For the Year Ended 31st December 2025

Independent Examiner's Report to the Trustees of Play as One Scotland

I report on the financial statements of the charity for the year ended 31st December 2025, which are set out on pages 6 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section (44) (1) (c) of the 2005 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 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

Signed Susan Jack Date 17.09.26

Statement of Receipts and Payments – For the Year to 31st December 2025

Receipts	Note	Unrestricted Funds	**Total 2025**	**Total 2024**
Voluntary Receipts				
Donations		-	-	**6,172**
Grants	5	-	-	-
Receipts from Charitable Activities				
Fundraising	4	-	-	-
		-	-	**6,172**
Payments				
Cost of Fundraising*		216	**216**	**2,716**
Donations		-	-	-
Cost of Charitable Activities	6	859	**859**	**875**
Governance Costs	7	-	-	**120**
		1,075	**1,075**	**3,711**
Surplus/(Deficit) for the year		**(1,075)**	**(1,075)**	**2,461**

* The Costs of Fundraising for 2024 include the second contractual payment of £2,500 paid to our fund raising partner for their successful application for a grant from Fife Environmental Trust. Due to Covid related delays the development of the park this grant was linked to was delayed. As a result, the period the grant was available for passed without Play as One Scotland being able to use it and it was lost. The first half of this payment was in last year's accounts.

The Notes on pages 8 and 9 form an integral part of these accounts

Statement of Balances – As at 31st December 2025

Funds Reconciliation

	Unrestricted Funds	**Total 2025**	**Total 2024**
Cash at Bank & In Hand – 1/01/25	7,806	**7,806**	**5,345**
Surplus/(Deficit) for year	(1,075)	**(1,075)**	**2,462**
Cash at Bank & In Hand – 31/12/2043	6,731	**6,731**	**7,806**

Bank & Cash Balances

Bank Deposit Account	**6,731**	**7,806**
Cash on Hand	**-**	**-**
	6,731	**7,806**

Other Assets (Unrestricted Fund)

There are no other Assets

Liabilities (Unrestricted Fund)

There are no other Liabilities

The Notes on pages 8 and 9 form an integral part of these accounts

Approved by the trustees on the date below and signed on their behalf by:-

Chair: Brian Rodger
Date: 9/9/26

Treasurer: Kevin O'Dowda
Date: 9/9/26.

Notes to the Accounts – For the Year ended 31st December 2025

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

3 Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year (2024 Nil). No travel expenses were paid to any trustees during the year (2024 Nil).

4. Fundraising	Unrestricted Funds	**Total 2025**	**Total 2024**
Just Giving	-	**-**	**2,689**
Total	-	**2,689**	**2,689**

5. Grants	Unrestricted Funds	**Total 2025**	**Total 2024**
Total	-	**-**	**-**

6. Cost of Charitable Activities	Unrestricted Funds	Total 2025	Total 2024
Insurance	858	**858**	**810**
Transport	-	**-**	**65**
Total	**858**	**858**	**875**

7. Governance Costs	2025	2024
Independent Examiner's Fee	**-**	**120**
Total	**-**	**750**