

# **International Play Association (IPA) Scotland**

## **Financial Statement**

**31st December 2023**

**Registered Charity Number SC026909**

## **Financial Statement**

<b>Contents</b>	<b>Page</b>
Trustees' Report	2
Receipts and Payments Account	4
Balance Sheet	6
Notes	7
Report of the Independent Examiner to the Trustees	8

## **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 playwork exchanges and contributing to policy and rights agendas. Members are also part of the international network.

The IPA Scotland three-year plan **Be\*Play\*Act 2022-24** has three main priority areas:

- IPAGlasgow2023 conference is a success
- IPA Scotland increases and maintains its membership
- IPA Scotland is better known and more recognised

This report covers the final year of the plan, 2023-2024.

For much of 2023 we concentrated on the first priority area. We continued to work with our partners Play Scotland, Early Years Scotland, Inspiring Scotland and other members of the Steering Group to host the 22nd IPA Triennial World Conference in Glasgow in June 2023, Play: Rights & Possibilities.

The Board of IPA Scotland assumed much of the conference organiser role, and members of the Board worked on presenting recommendations to the conference Steering Group. Members gave freely of their time and resources for innumerable meetings, online and in person. IPAGlasgow2023 successfully brought together a global community of advocates for children's right to play. Despite the uncertainties brought by COVID-19, the event ran at maximum capacity. This was the culmination of five years' work by a great many people, and was a testament to the drive and resolve of the IPA Scotland Board and wider membership.

#### **IPAGlasgow2023: The Conference At-A-Glance**

550 delegates	400 presentations
41 countries	20 options for each breakout session
63 conference volunteers	6 plenary sessions and 3 in-conversations
48 children participating in-person	1000+ children taking part in participatory activities and panels
16 bursaries provided	8 young musicians (and 8 older ones!)
77 conference committee members	4 days of sunshine
128 delegates dancing Strip the Willow together at the ceilidh	5 conference evening social events

## ***IPA Scotland Financial Statement 31<sup>st</sup> December 2023***

In the second half of the year the organisation concentrated on the other requirements in the three-year plan. A large part of this involved producing the post-conference reports, and disseminating them well. We also created a new website so that we are more able to explain what we do to a wider audience, as well as provide a repository for conference materials.

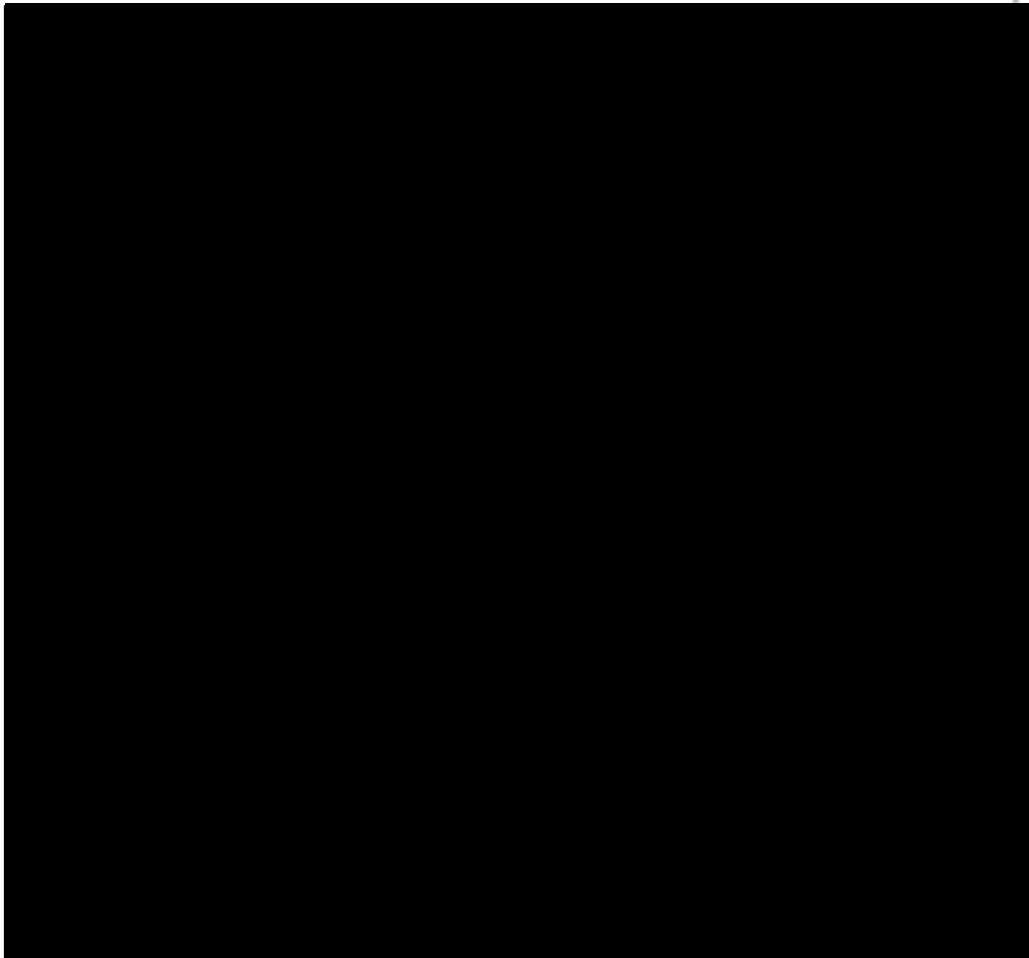
At the 2023 AGM three board members stepped down; [REDACTED]

[REDACTED] We appreciate all of their hard work, particularly that of Margaret and Theresa who have worked tirelessly for and on behalf of IPA Scotland and IPA World for many years. We were also delighted to welcome three new trustees who were voted on by members;

[REDACTED] The 12 elected Board members then chose the Office Bearers at their first meeting after the AGM.

The deficit for the period to 31<sup>st</sup> December 2023 on unrestricted funds was £32,964 as stated in the receipts and payments account. IPA Scotland had £1,827 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 and Royal Bank of Scotland. Members should note that the level of cash flows and end-of-year funds held by IPA Scotland in 2022 was unusually high, reflecting advance ticket and exhibition space sales, as well as sponsorship revenues, ahead of the IPA World Conference in Glasgow between 6<sup>th</sup> and 9<sup>th</sup> June 2023. Very few costs for the conference were incurred in 2022, but this reversed in 2023 such that the end 2023 funds balance is significantly smaller.

**The trustees of IPA Scotland, as voted by our membership:**



**Independent Examiner:** [REDACTED]

**Bankers:** Bank of Scotland and Royal Bank of Scotland

**Receipts and Payments Account \***  
for the period ended 31st December 2023

	<b>Unrestricted Funds 2023</b>	<b>Restricted Funds 2023</b>	<b>Total 2023 (£)</b>	<b>Total 2022 (£)</b>
<b>RECEIPTS (£)</b>				
Timberplay Gala Dinner Sponsorship	0	0	0	10,000
Arnold Clark Grant	0	0	0	750
Conference Ticket Sales	132,275	0	132,275	41,635
Gala Dinner Ticket Sales	8,323	0	8,323	0
Glasgow Convention Bureau Payment	500	3,000	3,500	3,500
Exhibition Space Sales	3,030	0	3,030	900
Donation – Conference Development	0	0	0	3,825
Donation – Conference Bursary Fund	0	41,485	41,485	500
Donation – Canada Speaker	0	3,000	3,000	0
Sponsorship	2,500	0	2,500	0
Sponsorship – Great Britain Sasakawa Foundation	1,773	0	1,773	0
Subscriptions	933	0	933	102
Building Society Interest	45	0	45	22
Miscellaneous	13,011	0	13,011	0
	<b>162,390</b>	<b>47,485</b>	<b>209,875</b>	<b>61,234</b>

**IPA Scotland Financial Statement 31<sup>st</sup> December 2023**

	<b>Unrestricted Funds 2023</b>	<b>Restricted Funds 2023</b>	<b>Total 2023</b>	<b>Total 2022</b>
<b>PAYMENTS (£)</b>				
EasyChair	0	0	0	444
Alan Rees Fund (IPA Logo Design)	0	0	0	950
PoLR (Web Site Upgrade)	0	0	0	50
GCU Costs	88,086	0	88,086	0
Overpaid Bursary Donation Refund	0	35,714	35,714	0
Conference Organiser	23,682	0	23,682	0
Glasgow Science Centre Hire	5,916	10,000	15,916	0
Conference Development Work (R Mathers – See Note 3)	13,280	0	13,280	7,023
Hotel Costs	12,547	0	12,547	0
Day 4 Events	11,385	0	11,385	0
Bursary Payments	378	6,271	6,649	0
World Board/Speaker Travel Expenses	5,464	0	5,464	0
M Gray Smith Speaking Fee	603	3,000	3,603	0
Conference Report	3,485	0	3,485	0
Coach Hire	2,075	0	2,075	0
Conference Dressing	2,053	0	2,053	0
Ceilidh: Oran Mor Venue	1,700	0	1,700	0
Ceilidh Band	1,500	0	1,500	0
Branded Water Bottles	1,409	0	1,409	0
Badges & Lanyards	1,285	0	1,285	0
Glasgow Film Theatre Hire	1,020	0	1,020	0
Singer (Gala Dinner)	1,000	0	1,000	0
Conference Publication	1,000	0	1,000	0
AGM Expenses	720	0	720	0
Insurance	446	0	446	146
Volunteers	100	0	100	0
Miscellaneous	16,220	0	16,220	0
	195,354	54,985	250,339	8,612
<b>Surplus (Deficit)</b>	<b>(32,964)</b>	<b>(7,500)</b>	<b>(40,464)</b>	<b>52,622</b>

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 31<sup>st</sup> December 2023

		2023 (£)	2022 (£)
<b>Current Assets*</b>	Note		
Cash at Bank		16,141	56,650
Cash at Building Society	2	1,827	1,782
		17,968	58,432
Represented By:			
Unrestricted Funds		14,968	47,932
Restricted Funds		3,000	10,500
		17,968	58,432

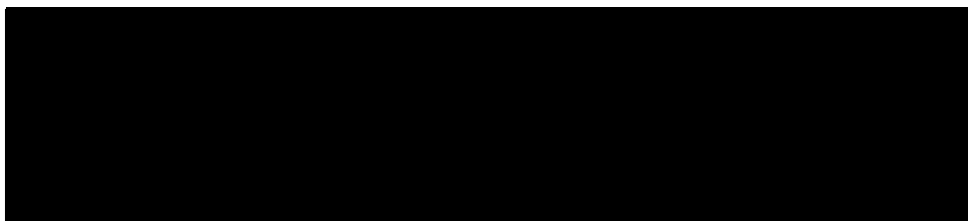
**Statement of Balances**  
at 31<sup>st</sup> December 2023

Funds Reconciliation*	Unrestricted Funds 2023 (£)	Restricted Funds 2023 (£)	Total 2023 (£)	Total 2022 (£)
Cash at Bank – 31/12/22	47,932	10,500	58,432	5,810
Surplus/(Deficit) For Year	(32,964)	(7,500)	(40,464)	52,622
Cash at Bank – 31/12/22	14,968	3,000	17,968	58,432

**Bank & Cash Balances**

Bank Current Account	16,141	56,650
Building Society Account	1,827	1,782
	17,968	58,432

Approved by



\* Totals may not sum due to rounding.

**Notes**

for the accounting period ending 31<sup>st</sup> December 2023

**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.

**3. Trustee Payments**

During the year a Trustee – [REDACTED] – was paid £13,280 to carry out work related to the development of the IPA World Conference, prior to a professional conference organiser being appointed. These services were outside the Trustee role, and were approved by IPA Scotland's Board.

## **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 2022 set out in pages 2 and 3.

### **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:

Address:

Date: 20<sup>th</sup> August 2024