REGISTERED COMPANY NUMBER: SC241007 (Scotland)
REGISTERED CHARITY NUMBER: SC033876

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

Reidvale Adventure Play Association Limited

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Reidvale Adventure Play Association Limited

Contents of the Financial Statements for the Year Ended 31 March 2026

Reidvale Adventure Play Association Limited

Reference and Administrative Details for the Year Ended 31 March 2026

TRUSTEES	L Scott (Chairperson) A O Collins (Treasurer) J Mitchell (Secretary) D Boyle R Franks
HONORARY TRUSTEE	A Benson
COMPANY SECRETARY	J Mitchell
REGISTERED OFFICE	62 Garfield Street Dennistoun Glasgow G31 1DW
REGISTERED COMPANY NUMBER	SC241007 (Scotland)
REGISTERED CHARITY NUMBER	SC033876
INDEPENDENT EXAMINER	David Nicholls FCCA Brett Nicholls Associates Herbert House 24 Herbert Street Glasgow G20 6NB
BANKERS	TSB 987 Shettleston Road Glasgow G32 7LN

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Reidvale Adventure Play Association Ltd aims to improve the lives of children and young people (0-16yrs) and their families including children and young people with additional support and learning needs and their families in a fully integrated, safe, supervised playground environment in their local community.

Significant activities

We promote 'integrational play' to all children and young people by providing a wide range of accessible Play Equipment, Play Activities and Play Resources both outdoors and indoors at our 'Playground'.

ACHIEVEMENTS AND PERFORMANCE

Overview of Service Delivery

Throughout 2025-26, our playground service has continued to thrive, providing a safe, fun and inclusive space where Children and Young People can develop new skills, build physical confidence, and strengthen self-esteem. A total of **9,069 children and young people** benefited from our free-to-access services this year, ensuring no Child or Young Person is excluded due to financial barriers.

We offered a wide-ranging programme of Outdoor Adventure Play, Active Play and Sports, Creative Arts and imaginative activities 5 days and 5 evenings weekly. These included Tennis, Basketball Knock Out, Football, Zorb Ball challenges, Sport Obstacle Course, Dodgeball, Olly the Octopus group game, Ninja Pirate, Scooter Board challenges, Go Kart trials and a wide range of large group games such as Timed Races, Relay Races, Sack Races, Capture the Tail and Rounders. Circle group games included Parachute Games such as Shark Attack and Cat and Mouse which were very popular.

Our **Chill Zone sensory room** provided a therapeutic retreat for Children and Young people who required a calm space outwith the busy and active playground environment for reflective play, while daily **Arts and Crafts sessions** encouraged creativity through Bubble making play, Playdough modelling, Painting and crafting flowers, bracelet making, leaf printing, snow globe creations and balloon modelling.

<u>Supporting Children and Young People with Additional Support and Learning Needs</u>

We successfully delivered **12 adapted and need specific play sessions 4 days weekly (Tues-Fri)** during term time for Children and Young People with Additional Support and Learning needs and physical and sensory disabilities through engaging them in Active Play opportunities, Adventure Play, Interactive Sport activities and Sensory Play.

We also hosted **weekly family play sessions** for children with disabilities and their siblings, benefitting **139 participants**. These sessions introduced new experiences, encouraged therapeutic play, and fostered social connections and friendships.

Addressing Food Poverty - Play, Meet and Eat

Our **Play, Meet and Eat Projects** were delivered during the Spring, Summer, and October school holidays, combining food provision with Play and Creative activity. Children and Young People enjoyed imaginative play in our outdoor Mud Kitchen "restaurant" alongside having regular access to healthy meals and snacks in a fun, stigma-free playground environment.

- **Easter 2025**: **1,384** food bags distributed, supporting **357** Children and Young people; plus, an Easter Extravaganza Fun Day for **184** Children and Young People with Easter themed play activities opportunities to take part in and an Easter Egg Hunt around the playground. We offered interactive Easter Themed group games as well as Children and Young people having access to a wide variety of Easter themed food, snacks and drinks including an Easter goodies gift bag from the Easter Bunny.
- **Summer 2025:** **3,204** food bags distributed, supporting **513** Children and Young People; 6 "Glorious Summer Food Fun Fridays" provided extra food for **325** Children and Young People.
- **October 2025:** **626** food bags distributed, supporting **398** Children and Young People; **131** Children and Young people also benefited from an evening "Autumn Warmer" food programme.

Other Programmes and Highlights

- **Mini Movers:** weekly Parent and Child play sessions for children and babies under 5yrs.

- **Primary Schools Programme:** outdoor facilitated Play and Sport sessions for local schools.

- **Nurture Playwork (daily):** one-to-one and group therapeutic play opportunities.

- **Mini Gardeners:** inclusive sensory gardening activities.

- **Outdoor Mud Kitchen Play:** creative environmental play with natural outdoor materials.

- **Volunteer Development:** Provide training opportunities for Playworker volunteers.

- **In Halloween 2025, we successfully hosted 2 x Halloween party events:**

Children - (0-7yrs) -**77** Children enjoyed exploring the indoor and outdoor spooky theme at the playground and taking part in group games, dance and music. Children received Halloween themed light up rings and bracelets. Children also received a light up wand. Children also formed a Halloween themed conga chain and danced around the playground to Halloween music.

Young People - (8-15 yrs) - **86** Young people enjoyed a Halloween disco with music and dance. They watched spooky Halloween images on the large projector screen and took part in group games such Zombie statues and Spooky discovery boxes. Young people also received Halloween themed light up rings and bracelets and tattoos.

- **In December 2025, we successfully hosted 2 x Festive events:**

Christmas Party (0-7 yrs): **91** Children enjoyed outdoor snowball group game, knock the Elf off the Shelf, pin the nose on Rudolph, Santa's Winter Wonderland grotto visit and each child received a festive gift and goodie bag from Santa. We also offered a selection of festive sweet treats, drinks and ice cream. Children also received Christmas themed light up rings and light up Christmas themed bracelets.

Christmas Disco (8-15 yrs): **89** Young People enjoyed taking part in the musical statues group game, pass the sprout game and an outdoor snowball group game. Young people had pizza and a selection of festive party food drinks and ice cream. Each Young Person received a Christmas themed gift bag with festive sweet treats from Santa. Young people also received Christmas themed keyrings.

Outcomes and Impact
Our work during 2025-2026 has had a transformative impact. Children and Young People have:
- Built confidence and self-esteem.
- Developed social skills, making new friends and sustaining positive relationships.
- Adopted active leadership roles in group activities, supporting and encouraging peers.
- Experienced improved emotional wellbeing through play and therapeutic opportunities.

Many Children and Young People had no previous engagement with our Project's services. Many had extremely limited or no opportunities at all prior to engaging. By providing a safe, inclusive and wide-ranging play experiences, we have enabled them to experience new things, grow in confidence, resilience and aspiration.

Charitable Activities
Throughout the past year, the Project has successfully assisted Children and Young People in learning new skills and abilities, achieve increased confidence and self-esteem, develop and increase social skills by building new friendships with others. Many can confidently make informed choices about what they like to do, what new things they would like to try or take part in at the playground.

We successfully offered a wide range of new experiences which were informed by Children and Young People's own choices.

Many Children and Young People can now actively take the lead in their own play or activity without the need of Playworker or adult intervention. Many are demonstrating strong leadership and decision-making abilities particularly in large group activity settings. Many Young People have adopted peer support roles by assisting and supporting younger children in activities whilst at the playground.

FINANCIAL REVIEW
Financial position
The charity generated a net surplus of £6,577 for the year ended 31 March 2026 (2025: deficit of £41,958).

At 31 March 2026, total reserves stood at £115,054 (2025: £108,477), with £74,295 of these being unrestricted general reserves (2025: £55,985), £28,834 being designated funds (2025: £40,368) and £11,925 being restricted reserves (2025: £12,124).

Reserves policy
It is the intention of the trustees to maintain free reserves which are sufficient to cover at least three months core running costs i.e. three months staff remuneration and overheads should be held. The aim of the policy is to help achieve a level of financial stability and also to demonstrate RAPA's commitment to good financial management and accountability.

For the year ended 31 March 2026, three months core running costs equalled £61,820. At 31 March 2026, unrestricted free reserves stood at £74,295, therefore the board are satisfied that this policy is being met.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Governing document
The charity is controlled by articles of associations and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Reidvale Adventure Play Association Limited

Report of the Trustees for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The trustees of the charity during the year were as follows:
Linda Scott - Chairperson
Janice Mitchell - Secretary
Agnes Collins - Treasurer
Davina Boyle
Robert Franks

Honorary member of Trustees:
Alan Benson

Organisational structure

The charity is governed by a board of Directors/Trustees. The day to day running of the charity is managed by the Project Manager.

Key management personnel

In the opinion of the trustees there is one key management member of staff, the project manager.

Approved by order of the board of trustees on 16\6\2026 and signed on its behalf by:

Linda Scott.

L Scott - Trustee

**Independent Examiner's Report to the Trustees of
Reidvale Adventure Play Association
Limited**

I report on the accounts for the year ended 31 March 2026 set out on pages seven to eighteen.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does 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 the independent examiner's report
My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from you as 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 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.

David Nicholls, FCCA
Fellow of the Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 22 June 2026

Reidvale Adventure Play Association Limited

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	105,056	120,623	225,679	170,628
Charitable activities	3				
Provision of Play Facility		17,209	-	17,209	16,358
Other income	4	10,967	-	10,967	5,640
Total		133,232	120,623	253,855	192,626
EXPENDITURE ON					
Raising funds	5	13,783	-	13,783	14,464
Charitable activities	6				
Provision of Play Facility		112,673	120,822	233,495	220,120
Total		126,456	120,822	247,278	234,584
NET INCOME/(EXPENDITURE)		6,776	(199)	6,577	(41,958)
RECONCILIATION OF FUNDS					
Total funds brought forward		96,353	12,124	108,477	150,435
TOTAL FUNDS CARRIED FORWARD		103,129	11,925	115,054	108,477

CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in note 12.

Reidvale Adventure Play Association Limited

Balance Sheet
31 March 2026

	Notes	2026 £	2025 £
FIXED ASSETS			
Tangible assets	13	28,834	40,368
CURRENT ASSETS			
Debtors	14	13,835	4,583
Cash at bank and in hand		76,997	68,290
		90,832	72,873
CREDITORS			
Amounts falling due within one year	15	(4,612)	(4,764)
NET CURRENT ASSETS		86,220	68,109
TOTAL ASSETS LESS CURRENT LIABILITIES		115,054	108,477
NET ASSETS		115,054	108,477
FUNDS	17		
Unrestricted funds:			
General fund		74,295	55,985
Designated Fixed Asset Fund		28,834	40,368
		103,129	96,353
Restricted funds		11,925	12,124
TOTAL FUNDS		115,054	108,477

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ....16\6\26......... and were signed on its behalf by:

R Franks

....
R Franks - Trustee

The notes on pages 9 to 18 form part of these financial statements

1. ACCOUNTING POLICIES

General information
Reidvale Adventure Play Association Ltd ("the charity") is a Scottish company limited by guarantee and governed by its articles of association. It was registered as a charity in Scotland (registered number SC033876) on 11 December 2002. Its registered address is 62 Garfield Street, Dennistoun, Glasgow, G31 1DW.

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:
- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

continued...

1. ACCOUNTING POLICIES - continued

Creditors and provisions
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Tangible fixed assets
All assets costing more than £250 are capitalised and valued at historic cost. Tangible fixed assets are depreciated over their useful life as follows:

Play Centre - 20% on cost

All assets currently held within equipment have a £nil net book value.

Taxation
Reidvale Adventure Play Association Limited is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The charity also has employees within the Strathclyde Pension Fund which operates a defined benefit pension scheme. The contributions paid by the charity, as employer and by the relevant staff, are prescribed by the managers of the fund under the statutory provisions under which the scheme operates. The charity has no discretion to vary the rates of its contributions and therefore the pension scheme is treated as a defined contribution scheme as permitted by FRS 17. the pension costs charged in the financial statements in respect of this scheme represent the contributions payable by the charity during the year.

Financial instruments
The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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2. DONATIONS AND LEGACIES

	2026 £	2025 £
Donations	1,456	1,226
Grants	224,223	169,402
	225,679	170,628

Grants received, included in the above, are as follows:

	2026 £	2025 £
BBC Children in Need	15,000	-
GCC Communities Fund	54,158	54,158
GCC Children's Holiday Food Programme	24,965	25,761
The Robertson Trust	15,000	15,000
Reidvale Housing Association	1,000	1,000
Gemmell Bequest Fund	2,200	2,000
Garfield Weston Foundation	15,000	15,000
The W A Cargill Fund	6,000	6,000
Bellahouston Bequest Fund	-	5,000
Endrick Trust	3,000	-
Hugh Fraser Foundation	10,000	-
Templeton Goodwill Trust	2,500	2,500
Incorporation of Maltmen	522	-
Mugdock Children's Trust	1,500	3,000
Murdoch Forrest Charitable Trust	1,608	-
GCC Area Budget	3,975	5,000
Saints & Sinners Club of Scotland	1,400	-
Cruden Foundation Ltd	1,000	1,000
Trades House of Glasgow Commonweal Fund	-	1,873
Radio Clyde Cash for Kids	7,438	6,877
JTH Charitable Trust	-	250
Merchants House of Glasgow	2,392	-
Andrew Paton's Charitable Trust	500	500
Dr Guthrie's Association	-	940
R S Macdonald Charitable Trust	13,990	13,543
Gordon Fraser Charitable Trust	1,000	-
Hedley Foundation	-	1,000
The Brownlie Charitable Trust	2,000	2,000
The Percy Bilton Charity	575	-
Souter Charitable Trust	4,000	4,000
W O Street Charitable Foundation	-	3,000
GEM Community Fund	1,500	-
The Rozelle Trust	2,500	-
JSMMCN Charitable Trust	2,500	-
The Dunclay Charitable Trust	1,000	-
The Russell Trust	1,000	-
People's Postcode Trust	25,000	-
	224,223	169,402

continued...

3. INCOME FROM CHARITABLE ACTIVITIES

	2026	2025
	£	£
School fees charged	17,209	16,358

4. OTHER INCOME

	2026	2025
	£	£
Employment Allowance	10,500	5,000
Bank interest	467	640
	10,967	5,640

5. RAISING FUNDS

Raising donations and legacies

	2026	2025
	£	£
Consultancy fees	13,783	14,464

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Provision of Play Facility	226,091	7,404	233,495

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2026	2025
	£	£
Staff costs	156,065	147,554
Bank charges	280	356
Cleaning	3,346	4,908
Computer costs and subscriptions	878	1,344
Food programme	22,353	20,350
Heat and light	5,268	3,632
Insurance	7,389	5,200
Office stationery	657	530
Professional fees	1,513	768
Recruitment	240	240
Rent and rates	-	307
Repairs and renewals	6,255	10,339
Sundry costs	84	199
Telephone	1,228	1,340
Therapeutic activity	1,310	666
Training	50	294
Ancillary Costs	349	1,448
Payroll Fees	2,149	1,205
Travel	65	37
Volunteer Expenses	-	10
Sports Equipment	5,078	-
Depreciation	11,534	11,533
	226,091	212,260

continued...

8. SUPPORT COSTS

	2026 £	2025 £
Preparation & Independent Examination of Accounts	1,380	1,380
Accountancy - Bookkeeping Fees	6,024	6,480
	7,404	7,860

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2026 £	2025 £
Depreciation - owned assets	11,534	11,533

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

11. STAFF COSTS

	2026 £	2025 £
Wages and salaries	136,209	133,922
Social security costs	15,139	9,282
Other pension costs	4,717	4,350
	156,065	147,554

Key management personnel remuneration in the year totalled £60,954 (2025: £57,924).

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

	2026	2025
Playworkers and manager	7	8

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

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	43,226	127,402	170,628
Charitable activities			
Provision of Play Facility	16,358	-	16,358
Other income	5,640	-	5,640
Total	65,224	127,402	192,626
EXPENDITURE ON			
Raising funds	14,464	-	14,464
Charitable activities			
Provision of Play Facility	98,939	121,181	220,120
Total	113,403	121,181	234,584
NET INCOME/(EXPENDITURE)	(48,179)	6,221	(41,958)
Transfers between funds	214	(214)	-
Net movement in funds	(47,965)	6,007	(41,958)
RECONCILIATION OF FUNDS			
Total funds brought forward	144,318	6,117	150,435
TOTAL FUNDS CARRIED FORWARD	96,353	12,124	108,477

13. TANGIBLE FIXED ASSETS

	Play Centre £	Equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	418,038	152,913	570,951
DEPRECIATION			
At 1 April 2025	377,670	152,913	530,583
Charge for year	11,534	-	11,534
At 31 March 2026	389,204	152,913	542,117
NET BOOK VALUE			
At 31 March 2026	28,834	-	28,834
At 31 March 2025	40,368	-	40,368

continued...

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade debtors	5,480	2,570
GCVS Payroll Account	4,640	-
Accrued income	1,400	-
Prepayments	2,315	2,013
	13,835	4,583

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2026	2025
	£	£
Trade creditors	1,866	2,018
Accrued expenses	2,746	2,746
	4,612	4,764

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2026 Total funds	2025 Total funds
	£	£	£	£
Fixed assets	28,834	-	28,834	40,368
Current assets	78,907	11,925	90,832	72,873
Current liabilities	(4,612)	-	(4,612)	(4,764)
	103,129	11,925	115,054	108,477

Comparatives for analysis of net assets between funds

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	40,368	-	40,368	51,901
Current assets	59,383	13,490	72,873	109,680
Current liabilities	(3,398)	(1,366)	(4,764)	(11,146)
	96,353	12,124	108,477	150,435

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17. MOVEMENT IN FUNDS

	At 1/4/25 £	Net movement in funds £	At 31/3/26 £
Unrestricted funds			
General fund	55,985	18,310	74,295
Designated Fixed Asset Fund	40,368	(11,534)	28,834
	96,353	6,776	103,129
Restricted funds			
Playground/ Sensory Room Upgrade	1,030	(1,030)	-
Disability Sessions & Resource	1,500	-	1,500
Children's Food Programme	7,057	2,417	9,474
Playworkers - R S Macdonald Charitable Trust	1,537	(586)	951
Outdoor Sports Activities	1,000	(1,000)	-
	12,124	(199)	11,925
TOTAL FUNDS	108,477	6,577	115,054

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	133,232	(114,922)	18,310
Designated Fixed Asset Fund	-	(11,534)	(11,534)
	133,232	(126,456)	6,776
Restricted funds			
Playground/ Sensory Room Upgrade	-	(1,030)	(1,030)
Playworkers - GCF	54,158	(54,158)	-
Disability Sessions & Resource	11,108	(11,108)	-
Children's Food Programme	32,403	(29,986)	2,417
Onsite Creative Art	522	(522)	-
Playworkers - R S Macdonald Charitable Trust	13,990	(14,576)	(586)
Outdoor Sports Activities	3,975	(4,975)	(1,000)
Cooking Programme	3,892	(3,892)	-
Play Resources	575	(575)	-
	120,623	(120,822)	(199)
TOTAL FUNDS	253,855	(247,278)	6,577

continued...

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/24 £	Net movement in funds £	Transfers between funds £	At 31/3/25 £
Unrestricted funds				
General fund	92,417	(36,646)	214	55,985
Designated Fixed Asset Fund	51,901	(11,533)	-	40,368
	144,318	(48,179)	214	96,353
Restricted funds				
Playground/ Sensory Room Upgrade	-	1,030	-	1,030
Disability Sessions & Resource	-	1,500	-	1,500
Children's Food Programme	6,117	940	-	7,057
Playworkers - R S Macdonald Charitable Trust	-	1,751	(214)	1,537
Outdoor Sports Activities	-	1,000	-	1,000
	6,117	6,221	(214)	12,124
TOTAL FUNDS	150,435	(41,958)	-	108,477

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	65,224	(101,870)	(36,646)
Designated Fixed Asset Fund	-	(11,533)	(11,533)
	65,224	(113,403)	(48,179)
Restricted funds			
Playground/ Sensory Room Upgrade	6,873	(5,843)	1,030
Project Manager - CiN	15,000	(15,000)	-
Playworkers - GCF	54,158	(54,158)	-
Disability Sessions & Resource	3,000	(1,500)	1,500
Children's Food Programme	32,638	(31,698)	940
Playworkers - R S Macdonald Charitable Trust	13,543	(11,792)	1,751
Outdoor Sports Activities	2,190	(1,190)	1,000
	127,402	(121,181)	6,221
TOTAL FUNDS	192,626	(234,584)	(41,958)

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18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

19. PURPOSE OF UNRESTRICTED FUNDS

General Funds - The unrestricted, free reserves of the charity.

Designated Fixed Asset Fund - Represents the net book value of the charity's tangible fixed assets. Depreciation is charged to the fund and additions are transferred to it.

20. PURPOSE OF RESTRICTED FUNDS

Children's Food Programme - Funding to provide Children and Young People access to food/fruit/sweet treats during school holiday periods whilst they play. The programme is a discreet way to positively address Hunger Poverty which is negatively impacting on children's health and wellbeing. .

Onsite Creative Arts - To provide wide ranging art and creativity opportunities for children and young people 0- 16yrs.

Outdoor Sport Activities - To provide a wide range of sporting opportunities for Children and Young People 0-16yrs by promoting ongoing engagement in outdoor active sports and overall promote active healthy lifestyles through sport.

Playground/Sensory Room Upgrade - Funding towards ongoing upgrade and installation of new adventure playground equipment, play safety surfacing and a fully accessible outdoor sensory play zone. The sensory room upgrade provides new sensory room resources, interactive bubble tube, new flooring, soft furnishings, interactive light sources, interactive tactile wall boards and a new projector with mood wheels. Overall, our sensory room environment offers regular facilitated calm and therapeutic play sessions for children and young people with physical and sensory disabilities.

Project Manager - CiN - Funding towards the project manager's salary and a contribution to overhead costs. The project manager plays a pivotal role in ensuring effective day to day management responsibilities ensuring the ongoing delivery of high-quality play service operations are maintained and developed.

Playworkers - GCF - GCF funding towards cost of playworkers costs.

Playworkers - R S Macdonald Charitable Trust - Funded Nurture Playworker role specific to supporting children and young people who require tailored and focussed ongoing support, facilitated in 1- 1 settings and group work activities in the playground environment.

Disability Sessions & Resource - Funding for mid-week inclusive play sessions for families affected by disability and/or additional support and learning needs including resources.

Cooking Programme - Big Chef Little Chef cooking workshops to combat the rising rate of food poverty, poor diet, obesity and physical and emotional health problems in the area by empowering children and young people to help themselves in becoming healthier by gaining news skills and knowledge in cooking, quick, easy prepared low-cost nutritious meals and snacks for themselves.

Play Resources – Funding for musical instruments for sensory play sessions.