



ANNUAL REPORT & FINANCIAL YEAR ENDED 30 SEPTEMBER 2021 STATEMENTS

REGISTERED CHARITY: 1172875 IN ENGLAND AND WALES, 9716 IN UGANDA

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FOREWORD FROM THE CHAIR



Small international development organisations like Play Action International are typically very efficient and lean. They retain low levels of reserves - usually on average just enough to cover 4 months operating costs – thus ensuring that the funds they hold are utilised to fulfil their charitable objectives.

Before 2020, this seemed a sensible way to operate. But COVID-19 has changed the status quo. Two years on, and no one expected the pandemic to continue to reap havoc on individuals, communities, and economies. With charities unable to deliver programmes due to lockdown/restrictions or rely upon their regular sources of fundraising, we, like thousands of organisations across the world have had to dig deep into our reserves. Indeed, in the UK alone, up to 45% of small international development charities are likely to close or

have already closed due to the impact of COVID on their financial position. With most of these small organisations working at a grass roots level, the impact on the people we serve as a sector will be significant and could push back many of the gains we have made in recent times towards the UN's Sustainable Development Goals.

During these past two years, despite the incredible uncertainty we have faced as an organisation, we have stuck together. With the unwavering support of our Board members, the outstanding leadership of our CEO, Murielle Maupoint, and the immense sacrifices, passion and loyalty of our team, volunteers, and supporters, in Uganda and the UK, we have managed to navigate our way through what we believe has been the worse. It is this togetherness – in the face of unprecedented adversity - that has been the bedrock of the charity's resilience and survival. Indeed, our belief in the future of our organisation and the power of play to enrich the lives of children is stronger than ever. And with some children having been denied an education for nearly 2 years, we know that our work is now needed more than ever – to get children back into school as engaged and passionate learners.

*'If you want to go fast,
go alone. If you want to go far,
go together.'*
African Proverb

It has been truly humbling and inspiring to be part of the Play Action International family during these challenging times. Thank you for everything that everyone has done to help us through 2021.

Dr Noorzaman Rashid
Chair of Board of Trustees

PLAY IS SERIOUS BUSINESS

5 THINGS TO KNOW ABOUT PLAY



Children learn & develop through play

Children learn & develop cognitive skills, physical abilities, social & literacy skills.



Play is healthy

Play helps children grow & counteracts obesity issues facing many children today.



Play reduces stress

Play is joyful & provides an outlet for anxiety, stress & trauma.



Play is simple yet complex

There are many different types of play such as symbolic, sociodramatic, functional and games with rules. Each helps children develop in different ways.



Play IS learning

Play & learning are not separate activities. They go hand in hand. Play is a child's learning lab.

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 karts.
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 manufacture and install multi-user handwashing units and promote effective hygiene through our Hygiene Heroes play programmes.
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 adapting the play-based programmes we have developed over the past decade in Africa, to launch them in the UK too!

WHERE WE WORK

From our office and workshop in Jinja (Uganda), 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 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 partnership with rural communities, we have achieved impressive results in increasing school attendance, learning outcomes and reducing dropouts. Our playgrounds have created a strong community centre where children and families can benefit from 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 provide 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 developing our educational play programmes – to ensure we remain at the cutting edge of play. Most recently we have launched a new programme, Hygiene Heroes, that uses play to improve hand hygiene amongst young children as well as manufacturing socially distanced, multi-user hand washing stations to enable schools to minimise the spread of COVID-19 and other illnesses/diseases.

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

When the pandemic swept the world in 2020, no one anticipated that its effects would still be acutely felt in 2021. Unfortunately, in the same year we have had to contend with further economic challenges:

- On 30th April 2021, in response to the UK Government's reduction of the Overseas Development Aid budget, we received notification from DFID (now FCDO) of the immediate termination of our UK Aid Direct grant agreement. This was a huge blow not only to our team in Uganda but the communities we had developed partnerships with and made promises to. The termination of the UK Aid Direct project resulted in a £180,000 loss of income to the charity and on the back of COVID, could not have come at a worse time.
- On-going COVID travel bans, and restrictions forced us to cancel our International Volunteering projects to Uganda for a second consecutive year. This was a huge disappointment to our volunteers who had valiantly fundraised for these projects and resulted in a net loss of £350,000 in income.
- The continuing lockdowns and restrictions in Uganda resulted in our UK Aid Match grant for the project in Bidibidi Refugee Settlement being suspended for 3 months. Ultimately, we redesigned the project to a more community-based model to enable this work to progress and meet the needs of children forced out of school due to national closures.



Despite this intensely challenging economic backdrop, the Play Action International team and our supporters have continued to drive the organisation forward. Last year we stated that we would focus on the following 5 strategic priorities. Did we achieve our goals? Yes, we did! Here is a quick review...

1. Diversify Our Programmes



YES: We continue to review and diversify our programmes to ensure we can enrich the lives of more children across the world. In the year we created new programmes including:

- **Play & Protect:** A community plastic recycling initiative rewarding schools for collecting waste plastic and educating schools in environmental awareness. Not only are the plastics resold to create an important source of unrestricted income, but we are also aiming to repurpose the plastic to manufacture playground parts.
- **Play for Health:** In collaboration with Dr Lavan Baskaran, we created a new course to support health workers to enhance children's patient journey and healing through play.
- **EduPlay:** We revised and improved the content of our Educational Play teacher training programme to ensure teachers are equipped to inspire children to learn through play.

We are also continuing to develop the **Play Action Academy** and our Community Playworker Network – both of which we hope to launch in 2022.

2. Expand to New Countries



YES: Whilst our African expansion plans were impacted by the on-going COVID related restrictions, we were able to deliver a large, multisite, playground build project in Western Kenya, in partnership with The World We Want Foundation and The Nasio Trust. This successful project has set the scene for us to establish roots in Kenya with a view of replicating our successful model of operation from Uganda.



3. Enhance our Positioning in Uganda



YES: We continue to be the leading provider of playgrounds and play-based programmes in Uganda. In the psdt year we have developed relationships with key stakeholders and programmes such as The Lego Foundation and #PlayMatters, USAID, UNHCR and Education Cannot Wait, Australian Aid, KIX and The Dutch Relief Agency. These connections strengthen our position in Uganda, preparing us for key strategic partnerships once schools fully re-open post COVID-19.

4. Review Our International Volunteer Projects



YES: Despite the disappointment of having to cancel our International Volunteer Projects, for a second consecutive year, we embraced the opportunity to review our offering to students and university partners to ensure we remain a market leader in the sector. We have streamlined activities, expanded the duration of projects, and implemented new systems to ensure when international travel reopens in 2022 – we will be able to offer students a truly exceptional volunteering experience.

5. Bring Play Action to the UK



YES: One of the strategic aims of our rebrand was to enable the charity to access new opportunities and markets. In 2021, we were able to secure funding support from the Milton Keynes Community Foundation to pilot a community mobile play initiative using the award-winning Nudel Kart. The pilot is due to end in April 2022 and will shape our on-going play-based programmes supporting the UK's most vulnerable and disadvantaged children.



HIGHLIGHTS FROM 2021

With COVID having hit the not-for-profit sector hard, our aim for 2021 was not simply to survive but to actively seek out new opportunities to shape our future.



Play for Brighter Futures

Our UK Aid Match funded programme - **'Play for Brighter Futures'** – launched in February 2021 and was then suspended on 1st July 2021 due to COVID lockdowns in Uganda. To reach out of school children whilst also respecting government restrictions, the team redesigned the programmes to a Nudel Kart, loose parts play, community-based model.



UK Aid Direct

In February 2020 we launched our three-year UK Aid Direct (DFID) funded project, to install community-designed playgrounds and run our play training programme for educators in 59 early years centres in refugee settlements across Uganda. Little did we know that just 7 months later, DFID would request that we cut our annual programme budget by 25% over the following 6 months and that DFID would then terminate the contract as part of its UK AID cuts in April 2021.

This decision by the UK Government was devastating. Not only preventing us from completing the work we had started, but with essentially no notice, it put our entire Ugandan operation and the livelihoods of our team at serious risk.



Despite the COVID-19 restrictions being in place in Uganda until 30th September 2021, we were able to build 25 playgrounds this year, providing a safe place for 25,000 children to play & develop.



Small but Mighty

When the severity of COVID-19 hit the UK in March 2020, we could never have imagined how much of an impact it would have on Play Action International and the whole international development sector. The Guardian, The Telegraph, Third Sector, The Metro, Sky News and RT News all reported on the plight facing the 10,000+ small UK charities working in the overseas aid sector. The lack of dedicated government funding support and the merger of DFID and FCO meant that 45% of small international development charities were facing the prospect of closure by June 2021. The impact on the world's poorest communities that these organisations serve would be catastrophic and would significantly push back recent progress made towards the achievement of the United Nation's Sustainable Development Goals.



Consequently, the charity took a leading role in developing #SmallButMighty – a campaign to urge the Government to provide unrestricted funding to small international development charities affected by the pandemic.

Whilst the campaign did not leverage any support from the UK government, it cemented the charity's position and reputation in the sector.



New Beginnings

Partnering with The World We Want Foundation and The Nasio Trust, we were delighted to build our first playgrounds in Mumias, in Western Kenya. Over a period of 6 weeks, our team installed playgrounds and multi-user handwashing stations in two ECD Centres, two Primary Schools and at the local hospital.

At each location, we also delivered community sensitisation sessions on the importance of play and delivered Educational Play training to teachers to enhance learner outcomes through play. At least 825 children will benefit every year from these new learning resources and programmes. Our project in Kenya, also saw us deliver our newly created **Play for Health** programme to 30 health workers and doctors to improve young patient journeys and children's recovery.



A huge thank you to Dr Lavan Baskaran for working so closely with us to create this amazing new training programme.

LOOKING AHEAD

As we look forward to the world recovering from the pandemic, as the leading play-based organisation in East Africa, and with an amazing team, we are excited by the opportunities that await us. In 2022 we aim to:

1. Enhance our Financial Stability

The past two years have been the most difficult in our history. The COVID restrictions imposed in the UK and Uganda had a significant impact on our core fundraising activities and we were forced to deplete our reserves to sustain our operations. As we look forward to the future, our primary objective is to stabilise our income and restore our reserves to enable us to manage any future unexpected threats to the organisation. It is our aim to achieve positive cashflow by the end of 2022 and to secure reserves equal to 6 months of operating costs by 2025.

2. Inspire New Supporters

The pandemic has shown the need for Play Action International to raise its profile in the UK in order to increase its support base. With a positive brand, smashing social media and an effective website, we have the tools to inspire new supporters and aim to:

- Provide volunteering opportunities to a more mature, non-student audience in both UK and Africa.
- Develop crowdfunding capabilities on our website to enable supporters to invest in specific projects and programmes – bringing them closer to our work and impact.
- Offer a range of playful and inspiring fundraising challenges to our supporters.



3. Drive International Volunteering

We want to provide a unique and transformational programme of challenges and volunteering opportunities for young people:

- Invest in new technology to create a smooth volunteering experience
- Develop Turing Scheme partnerships with universities
- Develop partnerships with secondary schools & colleges

4. Develop Corporate Partnerships

With new programmes, both in the UK and in Africa, we have opportunities to create amazing partnerships with companies, that add value to their business, their people, and their customers. We want to:

- Promote employee engagement opportunities to companies
- Seek company sponsorship for key projects and programmes
- Develop corporate partnerships to support new initiatives and campaigns



5. Expand Programmes

Over the past 12 years, the charity has developed huge expertise in supporting the needs of vulnerable children through play. We have a successful operational model in Uganda that can be easily replicated across Africa. We have knowledge that can be adapted to the needs of children and the professionals that work with them, both here in the UK and across the world. In this next year we aim to:

- Pilot new, innovative play-based programmes in the UK and Uganda
- Set up and open a new playground manufacturing workshop and training centre in Kenya

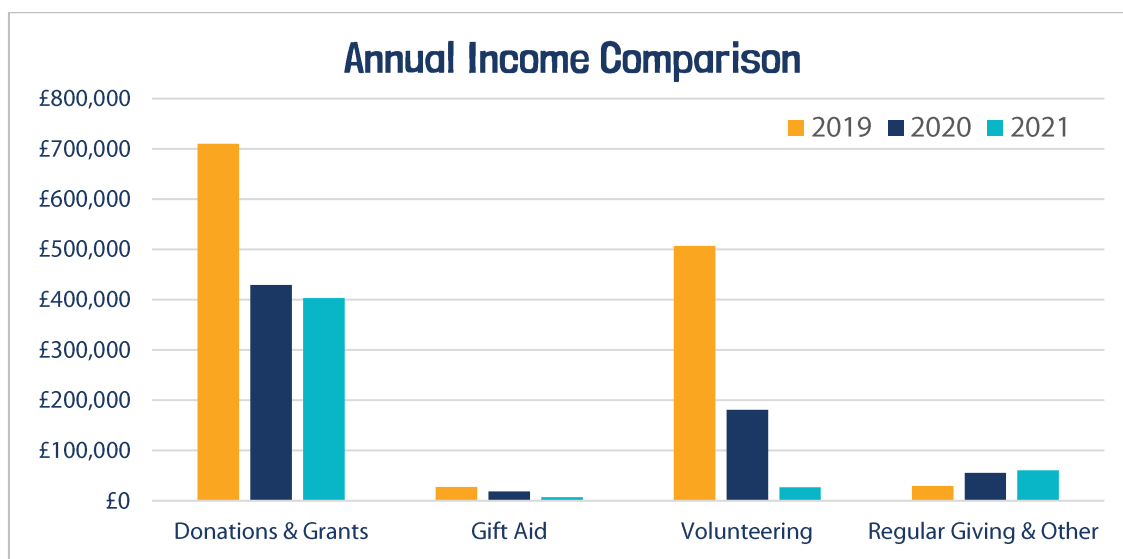


We are only able to look ahead with such positivity and enthusiasm because of the unwavering support of our donors, friends, partners, Trustees, and our incredible team. Thank you!

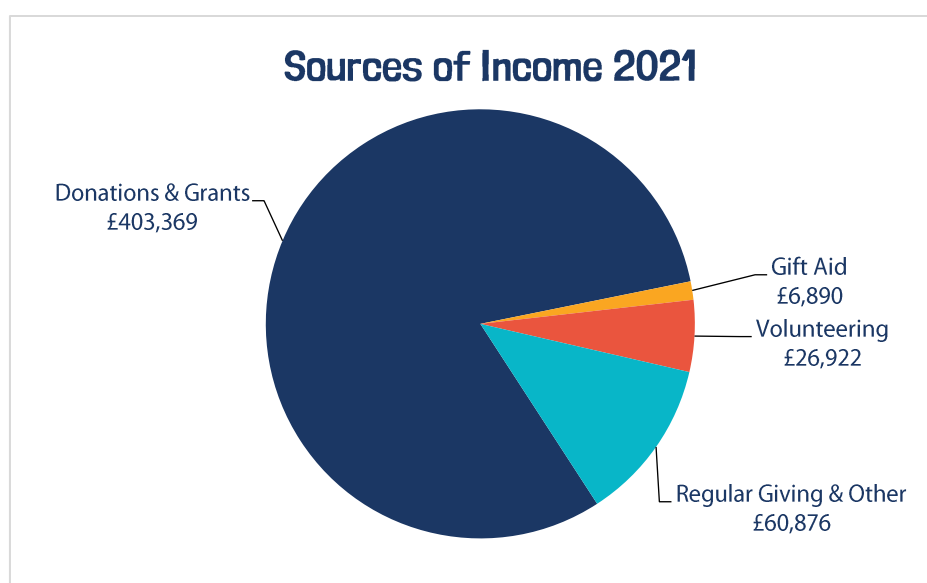
FINANCIAL REVIEW

The financial review is for the consolidated accounts of our operations in the UK and Uganda for the year ending 30th September 2021.

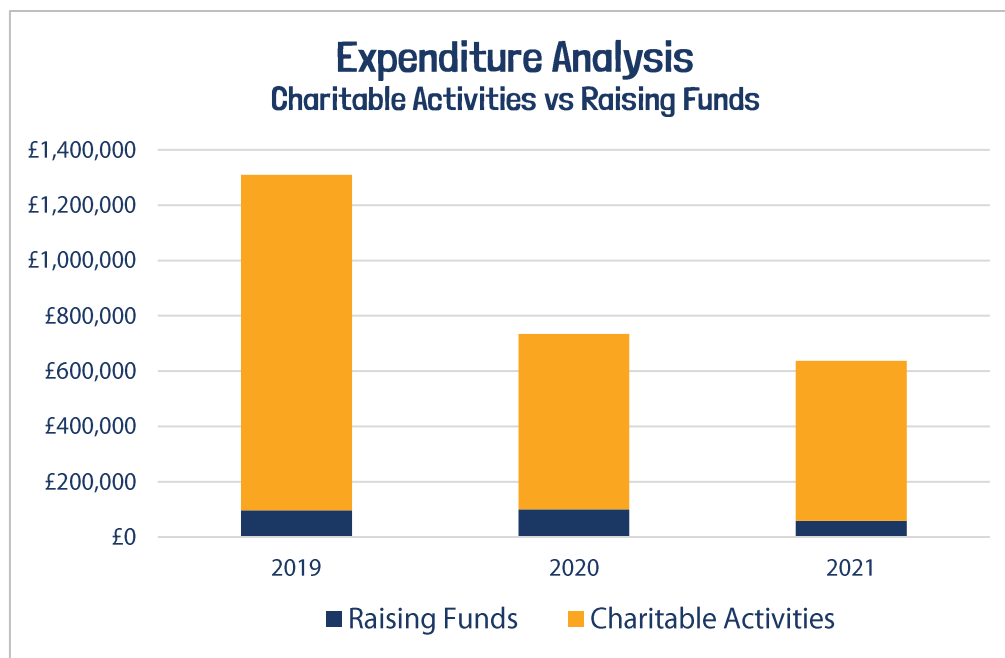
During the year, the pandemic related restrictions, both in the UK and Uganda, have continue to have a significant, negative effect on our core income generating activities:



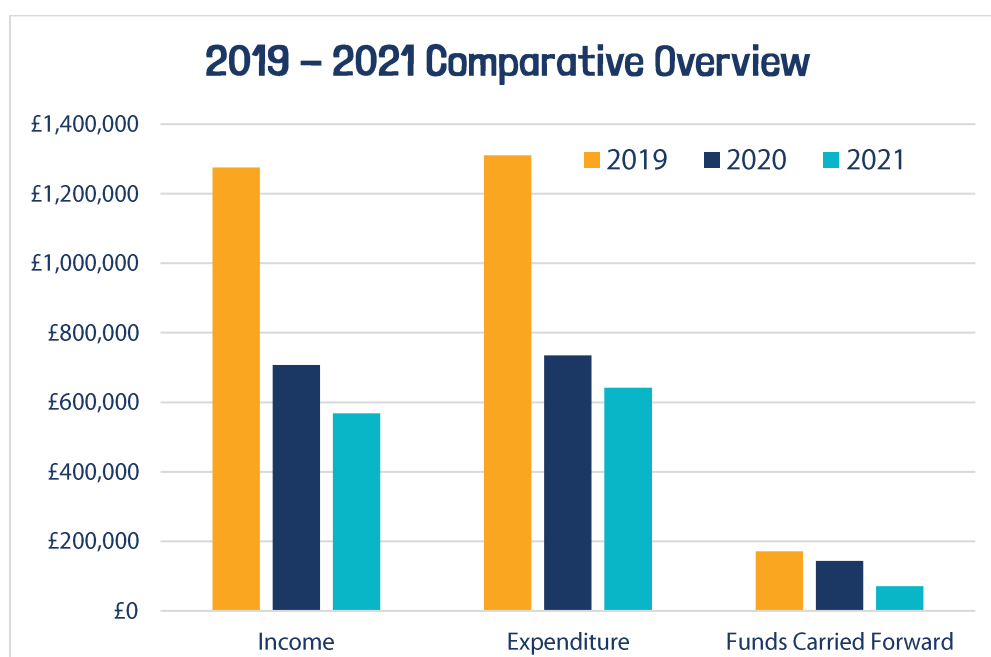
With COVID-19 restrictions impacting international travel, our primary source of fundraising income, international volunteering, fell to its lowest in our history – to just £26,922 in 2021. Volunteering income was 85% less than the amount our volunteers raised in 2020 and just 5% of the income raised through volunteering in 2019 (£506,916). The reduction in volunteer income had a knock-on effect on Gift Aid revenues – which dropped by 62% in the year to just £6,890. Our donations and grant income were also impacted – reducing to £403,369 from £709,932 in 2019. Indeed, our overall income in 2021 (£568,047) was just 44% of our pre-COVID turnover and a reduction of 20% on the previous year (2020:£707,306).



Despite the reduction in income, during the year, we invested £579,155 in delivering charitable activities with the remaining 9% of expenditure allocated to raising funds. Our expenditure on charitable activities in 2021 was 52% less than the year prior to COVID (2019:£1.2m). In addition to the difficulties of delivering programmes during the pandemic, the DFID UK Aid Direct and UK Aid Match programme closures and suspensions further impacted our ability to deliver our charitable activities and to support some of the world's most vulnerable children, who have suffered greatly over the past 2 years.



The implementation of our COVID Financial Strategy has enabled us to successfully navigate the economic and operational challenges we have faced. We have continued to support our operations – albeit at a reduced capacity – to ensure we could continue to deliver the highest quality of services to the children we serve. Nevertheless, the reduction in our income in 2021 to £568,047 against an expenditure of £641,547, has resulted in a net deficit of £73,500 for the year and reduced our consolidated unrestricted funds carried forward to £44,428 (£119,303:2020).



Our reduced income and its impact on our operating capacity has been deeply disappointing for everyone at Play Action International, especially when our pre-COVID growth trajectory was so strong. Despite this, we remain confident that we will not only overcome these challenges but that due to our strategic investments during COVID, we will enjoy even faster growth than before – ensuring we can impact more children, more quickly.

We are truly grateful to every member of our wonderful team in Uganda and the UK, who have sacrificed their salary, taken furlough, adapted to home working, reduced their working hours, and supported the charity in every and any way they can to ensure our survival. We are grateful to our Board of Trustees and our supporters for the continued faith and trust in our ability to drive the organisation through these challenging times.

RESERVES POLICY

The Board of Trustees has an agreed reserves policy, and the Finance Committee 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. The reduced UK Aid programme, continuing COVID restrictions and lockdowns have prevented the achievement of three months working capital as reserves. As of 30 September 2021, unrestricted reserves stood at £44,428 – significantly under the level the Board of Trustees deems reasonable and necessary. The Board of Trustees continuously monitor financial results and forecasts. They support broadening of funding sources, the development of the volunteer programme and prudent management of liabilities including arrangements to spread payments (see 'Funding' below). Once the charity achieves its current reserves target of three months operating costs, it will review its Reserves Policy considering our recent experiences with COVID.

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. See also 'COVID-19 Response' below.

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 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.

• COVID-19 Response

In 2020-21, the charity continued to respond and adapt to the complexities of operating during a pandemic. The charity maintained as a priority the protection of its team and volunteers – ensuring any risks to their health and financial stability were mitigated to the best of our ability. Whilst programmes

were impacted due to lockdowns and local restrictions, the charity aimed to support children to the best of its abilities including redesigning programmes into a mobile format and designing/manufacturing multi-user handwashing stations for schools and playgrounds.

- **Funding**

The suspension of aid funded activities as well as the broader impact on income generation due to local COVID restrictions, had a significant negative impact on the charity's financial position. Trustees approved an application for a Business Bounce Back Loan of £50,000 to support its day to day working capital requirements whilst maintaining monthly Finance Committee meetings to closely monitor the charity's solvency.

The resources expended from grant payments received in advance from FCDO, prior to their closure of our UK Aid Direct project means that the charity is obligated to repay £25,364 to the FCDO. A structured repayment plan has been agreed with the FCDO to ensure we service the debt in full whilst not placing additional pressure on our financial position.

- **International Volunteering**

The charity was forced to cancel its International Volunteering programmes in Uganda for a second consecutive year due to COVID travels restrictions and lockdowns. This had a significant impact on our revenues for the year however, the charity elected to enforce the decision at the earliest opportunity to minimise the financial impact on our young volunteers and to protect their well-being. All volunteers were offered the opportunity to defer their placements to Summer 2022.

The prolonged fall out of the pandemic and UK Government policies on Overseas Aid on the charity's revenues continues to be the greatest risk the organisation faces. Despite the resumption of the volunteering programme in 2021-22, with reserves at less than 1 month's operating cost, the organisation's ability to continue as a going concern is contingent on the continued lifting of COVID and other restrictions to permit the international volunteering programme to continue and to scale up in 2022-23.

INVESTMENT POLICY

The Board of Trustees, having regard to the liquidity requirements of operating the charity, have kept reserves in an interest-bearing deposit account to provide financial security.

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

- The World We Want Foundation
- The Randall Charitable Foundation
- The Grace Trust
- Milton Keynes Community Foundation
- The Evan Cornish Foundation
- Sir Halley Stewart Trust
- Fresh Leaf Foundation
- The Hamead Trust
- The Borrowes Charitable Trust
- Austin Bailey Foundation
- Open Gate Trust
- The Mahavir Trust
- Brian Mercer Trust
- Foreign & Commonwealth Development Office

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. The pandemic forced us to suspend our Uganda 2021 Volunteering programme which was a huge disappointment to us all. However, we are eternally grateful to our student supporters for their understanding, patience, and continued commitment to our cause during these difficult times.

- Loughborough LSU RAG
- Plymouth RAG
- Cardiff
- Hertfordshire
- YSJ
- York
- Warwick RAG
- Exeter RAG
- UWE
- Bournemouth SUBU
- LSE

NGO & GOVERNMENT PARTNERS

Working in partnership with other organisations & government departments has many benefits to organisations like ourselves – 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)
- Cotton on Foundation
- The Nasio Trust
- PLAN International (Uganda)
- Child Fund Uganda
- UK 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 2021, 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 any 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 salaries of SMT staff are 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.

PLAY ACTION INTERNATIONAL IN UGANDA

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

OUR MANAGEMENT

BOARD OF TRUSTEES

Dr Noorzaman Rashid (Chair)

Alex Minford (Treasurer)

Rob Taylor

Anuraag Parashar

Tana Parker (resigned June 2021)

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)

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 4th November 2022 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 year ended 30 September 2021.

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

Institute of Chartered Accountants in England and Wales (ICAEW)

4th November 2022

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

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2021

				Year to 30/09/21	Year to 30/09/20 Restated
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOMING RESOURCES					
Income & Endowments from:					
Donations & legacies	2	94,688	403,369	498,057	684,120
Other trading activities	3	1,540	-	1,540	9,313
Investments	4	7	-	7	50
Other	5	68,443	-	68,443	13,823
Total incoming resources		164,678	403,369	568,047	707,306
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	58,570	-	58,570	99,952
Charitable activities					
Play & Apprentice Programme	6	177,161	401,994	579,155	634,416
Other					
Interest Payable		3,822	-	3,822	260
Total resources expended		239,553	401,994	641,547	734,628
NET INCOME / (DEFICIT)		(78,875)	1,375	(73,500)	(27,322)
RECONCILIATION OF FUNDS					
Total funds brought forward		119,303	25,000	144,303	171,625
TOTAL FUNDS CARRIED FORWARD		44,428	26,375	70,803	144,303

CONSOLIDATED BALANCE SHEET

As at 30 September 2021

				30/09/21	30/09/20 Restated
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
FIXED ASSETS					
Tangible assets	10	49,329	-	49,329	51,889
CURRENT ASSETS					
Debtors	11	34,825	26,375	61,200	34,854
Cash at bank & in hand		86,810	-	86,810	139,585
		121,635	26,375	148,010	174,439
CREDITORS					
Amounts falling due within 1 year	12	(86,847)	-	(86,847)	(32,808)
NET CURRENT ASSETS		34,788	26,375	61,163	141,631
TOTAL ASSETS LESS CURRENT LIABILITIES	13	(39,689)	-	(39,689)	(49,217)
NET ASSETS		44,428	26,375	70,803	144,303
FUNDS OF THE CHARITY	15				
Restricted funds				26,375	25,000
Unrestricted funds				44,428	119,303
TOTAL FUNDS				70,803	144,303

The financial statements were approved by the Board of Trustees on 4th November 2022 and were signed on its behalf by:

Dr Noorzaman Rashid
Chair of Board of Trustees

Alex Minford
Treasurer

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 30 September 2021

		Unrestricted Funds	Restricted Funds	30/09/21 Total Funds	30/09/20 Total Funds Restated
	Note	£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	16	(47,927)	-	(47,927)	(13,773)
Cash flows from investing activities					
Purchase of tangible assets		(4,064)	-	(4,064)	(2,705)
Disposal of tangible assets		-	-	-	5,552
		(4,064)	-	(4,064)	2,847
Cashflows from financing activities					
Bank loans & overdrafts		(784)	-	(784)	50,000
(DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS IN THE YEAR		(52,775)	-	(52,775)	(39,074)
CASH & CASH EQUIVALENTS					
At the beginning of the period		139,585	-	139,585	100,511
At the end of the period		86,810	-	86,810	139,585
NET CHANGE IN CASH & CASH EQUIVALENTS IN THE YEAR		(52,775)	-	(52,775)	(39,074)

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

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 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 MD of EAP.

The Ugandan operation, which is structured as a non-profit membership organisation in Uganda, prepares separate financial statements for the year ending 30 September, which are available on request. These statements are prepared in accordance with International Financial Reporting Standards for SMEs. The Ugandan auditors, JT & Partners, who conducted the audit in accordance with International Standards on Auditing, gave an unqualified audit opinion for the year ended 30 September 2021.

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

Prior Year Restatement

Prior year amounts have been restated

- i. to reflect an error relating to the incorrect treatment of cash in transit between UK and Uganda and Uganda grants incorrectly eliminated as transfers between UK and Uganda. As a result, prior year income and cash have been increased by £26,483 and restricted income from donations and legacies by £29,936; this resulted in increased funds brought forward into the current year;
- ii. to reallocate revenue previously eliminated on consolidation. The restatement has grossed up both revenue and expenditure by £29,936. There is no impact on funds brought forward;
- iii. to recognise £25,000 in revenues previously deferred. The restatement increased funds brought forward by this amount

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 | 12.5% on cost and 20% on cost |
| • Tools, equipment, fixtures and fittings | 12.5% 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

			Year to 30/09/21	Year to 30/09/20 Restated
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Institutional donations & grants	-	403,369	403,369	429,316
Gift aid	6,890	-	6,890	18,311
Volunteer fundraising & contributions to volunteer participation costs	26,922	-	29,922	181,198
Regular giving & other donations	60,876	-	60,876	55,295
	94,688	403,369	498,057	684,120

Institutional grants and donations of £5,000 and above in the year ended 30 September 2021, and included in the above, are as follows:

		Programme (see Note 15)
FCDO UK AID	£151,193	Refugee programme (via UK Aid Direct & UK Aid Match funding)
The World We Want Foundation	£102,500	Kenya programme & Refugee programme (via UK Aid Direct match funding)
Sir Halley Stewart Trust	£35,167	UK programme (Play Action Academy)
Cotton On Foundation	£21,884	Community Play programme (playground at Rakia district)
Plan Uganda	£18,912	Community Play programme (3 ECD playgrounds at Nebbi, Lira and Alebtong)
Brian Mercer Foundation	£14,114	UK programme & Community Play programme (playground at Uganda Cancer Institute)
The Randall Charitable Foundation	£12,000	Refugee programme (via UK Aid Direct match funding)
Child Fund International	£10,111	Community Play programme (3 playgrounds at ECD Centres in Busia)
The Hamead Trust	£5,000	Refugee programme (via UK Aid Direct match funding)
The Borrowes Charitable Trust	£5,000	Refugee programme (via UK Aid Direct match funding)
The Evan Cornish Foundation	£5,000	Refugee programme (via UK Aid Direct match funding)

3. INCOME FROM OTHER TRADING ACTIVITIES – CONSOLIDATED

	Year to 30/09/21 £	Year to 30/09/20 £
Events – Quest to Bidibidi	-	9,047
Sale of merchandise	1,540	266
	1,540	9,313

4. INVESTMENT INCOME – CONSOLIDATED

	Year to 30/09/21 £	Year to 30/09/20 £
Interest receivable	7	50

5. OTHER INCOME

	Year to 30/09/21 £	Year to 30/09/20 £
Government grants: Milton Keynes COVID Grant	-	10,000
Government grants: Bounce Back Loan Interest Forgiven	1,146	260
Government grants: Coronavirus Job Retention Scheme	65,339	3,563
Income from asset disposals & other income	1,958	-
	68,443	13,823

6. EXPENDITURE – CONSOLIDATED

	Direct costs £	Allocation of support costs £	Year to 30/09/21 Total £	Year to 30/09/20 Total £
Expenditure on:				
Raising funds	4,027	54,543	58,570	99,952
Charitable activities:				
Play & apprenticeship programmes	374,380	204,775	579,155	634,416
Other	3,822	-	3,822	260
	382,229	259,318	641,547	734,628

Direct costs include foreign exchange gains recognised during the year of £7,412 (2019/20: £558) on remittances between the UK and Uganda.

7. SUPPORT COSTS – CONSOLIDATED

	Year to 30/09/21 £	Year to 30/09/20 £
UK Staff costs	217,724	272,170
Management & administration costs	36,012	35,794
Charity running costs	4,322	8,069
Governance costs	1,260	3,884
	259,318	319,917

	Year to 30/09/21 £	Year to 30/09/20 £
GOVERNANCE COSTS		
Independent examiner's remunerations		
Examination services	1,200	1,200
Audit Planning	-	2,272
Trustee expenses	10	24
Legal & regulatory	50	-
DBS & Safeguarding	-	388
	1,260	3,884

Spend in respect of audit and accountancy services in Uganda amounted to £3,108 (2019 / 20: £3,236); these have been allocated 100% to charitable activities.

8. STAFF COSTS – CONSOLIDATED

	Year to 30/09/21 £	Year to 30/09/20 £
Wages & salaries	286,568	373,363
Social security costs	18,595	31,212
Pension costs	3,798	6,458
	308,961	411,033

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

	Year to 30/09/21	Year to 30/09/20
UK – Management	1	1
UK – Administration & support	4	7
Uganda	35	43
	40	51

The Chief Executive Officer ("CEO") is considered to be the key management of the charity. Murielle Maupoint was CEO in September 2021 and remuneration paid to her during the year was £80,169 (2019/20: £70,079). 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. £10 of travel costs were re-imbursed in the current year; (2019/20: £24 – 1 trustee)

10. TANGIBLE FIXED ASSETS – CONSOLIDATED

	Office equipment & motor vehicles £	Tools, equipment, fixtures & fittings £	Totals £
COST			
At 1 October 2020	45,568	45,996	91,564
Additions	3,660	404	4,064
Disposals	-	-	-
At 30 September 2021	49,228	46,400	95,628
DEPRECIATION			
At 1 October 2020	26,205	13,470	39,675
Charge for the year	2,822	3,802	6,624
Eliminated on disposal	-	-	-
At 30 September 2021	29,027	17,272	46,299
NET BOOK VALUE			
At 30 September 2021	20,201	29,128	49,329
At 1 October 2020	19,363	32,526	51,889

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

	30/09/21 £	30/09/20 £
Prepayments	15,520	17,990
Other debtors	45,680	16,864
	61,200	34,854

Other debtors include £26,375 in respect of grants awarded by the Sir Halley Stewart Trust not received. The grant is due in quarterly payments over 2 years commencing in June 2021.

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

	30/09/21 £	30/09/20 Restated £
Bank loans & overdrafts	9,528	783
Trade creditors	28,734	13,889
Other creditors	780	2,416
Accrued expenses	5,898	9,329
Taxation & social security	41,907	6,391
	86,847	32,808

The Bank Loan and Overdrafts represents 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 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.

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

	30/09/21	30/09/20
	£	£
Bank loans & overdrafts	39,689	49,217
	39,689	49,217

14. OBLIGATIONS UNDER OPERATING LEASES – CONSOLIDATED & UK

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

	30/09/21	30/09/20
	£	£
Within one year	1,440	1,440
Within two to five years	880	2,320
After five years	-	-
	2,320	3,760

15. CHARITY FUNDS – CONSOLIDATED

	At 01/10/20 Restated	Income	Expenditure	At 30/09/21
	£	£	£	£
Restricted funds				
Community play programme	10,000	72,726	(82,726)	-
Refugee play programme	-	230,503	(230,503)	-
Vocational training programme	15,000	2,440	(17,440)	-
Kenya programme	-	52,500	(52,500)	-
UK programme	-	39,667	(13,292)	26,375
Programme programme	-	5,533	(5,533)	-
Total restricted funds	25,000	403,369	(401,994)	26,375
Unrestricted funds				
General funds	119,303	164,678	(239,553)	44,428
TOTAL FUNDS	144,303	568,047	(641,547)	70,803

	At 01/10/19	Income	Expenditure	At 30/09/20 Restated
	£	£	£	£
Restricted funds				
Community play programme	-	178,288	(168,288)	10,000
Refugee play programme	68,002	107,417	(175,419)	-
Vocational training programme	6,146	15,000	(6,146)	15,000
Total restricted funds	74,148	300,705	(349,853)	25,000
Unrestricted funds				
General funds	97,477	406,601	(384,775)	119,303
TOTAL FUNDS	171,625	707,306	(734,628)	144,303

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	Year to 30/09/21	Year to 30/09/20
	£	£	£	£
Reconciliation of net income to net cash flows from operating activities				
Net deficit for the year	(74,875)	1,375	(73,500)	(27,322)
Adjusted for:				
Depreciation	6,624	-	6,624	8,165
(Increase)/decrease in debtors	(24,971)	(1,375)	(26,346)	(10,812)
Increase/(decrease) in creditors	45,295	-	45,295	16,196
Net cash absorbed by operating activities	(47,927)	-	(47,927)	(13,773)

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 year ended 30 September 2021 nor during the year ended 30 September 2020.

18. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

		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	383,415	300,705	684,120	1,273,575
Other trading activities	3	9,313	-	9,313	-
Investments	4	50	-	50	2,131
Other	5	13,823	-	13,823	148
Total incoming resources		406,601	300,705	707,306	1,275,854
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	99,952	-	99,952	96,091
Charitable activities					
Play & Apprentice Programmes	6	284,563	349,853	634,416	1,214,046
Interest Payable		260	-	260	-
Total resources expended		384,775	349,853	734,628	1,310,137
NET INCOME / (DEFICIT)		21,826	(49,148)	(27,322)	(34,283)
RECONCILIATION OF FUNDS					
Total funds brought forward		97,477	74,148	171,625	205,908
TOTAL FUNDS CARRIED FORWARD		119,303	25,000	144,303	171,625

UK STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2021

				Year to 30/09/21	Year to 30/09/20 Restated
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	1	94,688	340,223	434,911	450,864
Other trading activities		1,540	-	1,540	9,313
Investments		7	-	7	50
Other		66,485	-	66,485	13,823
Total incoming resources		162,720	340,223	502,943	474,050
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	2	58,570	-	58,570	99,952
Charitable activities					
Play & Apprentice Programmes	2	159,074	338,848	497,922	383,423
Interest Payable		3,822	-	3,822	260
Total resources expended		221,466	338,848	560,314	483,635
NET INCOME / (DEFICIT)		(58,746)	1,375	(57,371)	(9,585)
RECONCILIATION OF FUNDS					
Total funds brought forward		35,358	25,000	60,358	69,943
TOTAL FUNDS CARRIED FORWARD		(23,388)	26,375	2,987	60,358

UK BALANCE SHEET

As at 30 September 2021

				30/09/21	30/09/21
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Restated Total Funds £
FIXED ASSETS					
Tangible assets	3	3,041	-	3,041	-
CURRENT ASSETS					
Debtors	4	15,520	26,375	41,895	20,499
Cash at bank & in hand		78,399	-	78,399	99,896
		93,919	26,375	120,294	120,395
CREDITORS					
Amounts falling due within 1 year	5	(80,659)	-	(80,659)	(10,820)
NET CURRENT ASSETS		13,260	26,375	39,365	35,359
CREDITORS					
Amounts falling due after 1 year	6	(39,689)	-	(39,689)	(49,217)
NET ASSETS		(23,388)	26,375	2,987	60,358
FUNDS OF THE CHARITY	7				
Restricted funds				26,375	25,000
Unrestricted funds				(23,388)	35,358
TOTAL FUNDS				2,987	60,358

UK NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2021

1. INCOME FROM DONATIONS & LEGACIES – UK

			Year to 30/09/21	Year to 30/09/20 Restated
	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Institutional donations & grants	-	340,223	340,223	196,060
Gift aid	6,890	-	6,890	18,311
Volunteer fundraising & contributions to volunteer participation costs	68,097	-	68,097	181,198
Regular giving & other donations	19,701	-	19,701	55,295
	94,688	340,223	434,911	450,864

Institutional grants and donations of £5,000 and above in the year ended 30 September 2021, and included in the above, are as follows:

		Programme (see Note 7)
FCDO UK AID	£151,193	Refugee programme (via UK Aid Direct & UK Aid Math funding)
The World We Want Foundation	£102,500	Kenya programme & Refugee programme (via UK Aid Direct match funding)
Sir Halley Stewart Trust	£35,167	UK programme (Play Action Academy)
Brian Mercer Foundation	£14,114	UK programme & Community Play programme (playground at Uganda Cancer Institute)
The Randall Charitable Foundation	£12,000	Refugee programme (via UK Aid Direct match funding)
The Hamead Trust	£5,000	Refugee programme (via UK Aid Direct match funding)
The Borrowes Charitable Trust	£5,000	Refugee programme (via UK Aid Direct match funding)
The Evan Cornish Foundation	£5,000	Refugee programme (via UK Aid Direct match funding)

2. EXPENDITURE – UK

	Direct costs	Allocation of support costs	Year to 30/09/21 Total	Year to 30/09/20 Restated Total
	£	£	£	£
Expenditure on:				
Raising funds	4,027	54,543	58,570	99,952
Charitable activities:				
Play & apprenticeship programmes	552,465	(54,543)	524,405	383,423
Interest payable	3,822	-	3,822	260
	560,314	-	560,314	483,635

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 £311,761 (2019-20: £136,867) remitted to PAI's Ugandan operations.

3. TANGIBLE FIXED ASSETS – UK

	Office equipment & motor vehicles	Tools, equipment, fixtures & fittings	Totals
	£	£	£
COST			
At 1 October 2020	-	-	-
Additions	3,316	-	3,316
Disposals	-	-	-
At 30 September 2021	3,316	-	3,316
DEPRECIATION			
At 1 October 2020	-	-	-
Charge for the year	275	-	275
Eliminated on disposal	-	-	-
At 30 September 2021	275	-	275
NET BOOK VALUE			
At 30 September 2021	3,041	-	3,041
At 1 October 2020	-	-	-

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

	30/09/21	30/09/20
	£	£
Prepayments	15,520	20,499
Other debtors	26,375	-
	41,895	20,499

Other debtors include £26,375 in respect of grants awarded by the Sir Halley Stewart Trust not received. grant is due in quarterly payments over 2 years commencing in June 2021.

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

	30/09/21	30/09/20
	£	Restated £
Bank loans & overdrafts	9,528	783
Trade creditors	28,444	-
Deferred income – restricted	-	-
Other creditors	780	6,392
Accrued expenses	-	1,129
Taxation & social security	41,907	2,416
	80,659	10,820

The Bank Loan and Overdrafts represents 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.

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

	30/09/21	30/09/20
	£	£
Bank loans & overdrafts	39,689	49,217
	39,689	49,217

7. CHARITY FUNDS – UK

	At 01/10/20 Restated £	Income £	Expenditure £	At 30/09/21 £
Restricted funds				
Community play programme	10,000	12,613	(22,613)	-
Refugee play programme	-	240,503	(240,503)	-
Vocational training programme	15,000	2,440	(17,440)	-
Kenya programme	-	52,500	(52,500)	-
UK programme	-	39,667	(13,292)	26,375
Programme development	-	2,500	(2,500)	-
Total restricted funds	25,000	340,223	(338,848)	26,375
Unrestricted funds				
General funds	35,358	162,720	(221,466)	(23,388)
TOTAL FUNDS	60,358	502,943	(560,314)	2,987

	At 01/10/19 £	Income £	Expenditure £	At 30/09/20 Restated £
Restricted funds				
Community play programme	-	68,900	(58,900)	10,000
Refugee play programme	-	-	-	-
Vocational training programme	6,146	15,000	(6,146)	15,000
Total restricted funds	6,146	83,900	(65,046)	25,000
Unrestricted funds				
General funds	63,797	390,150	(418,589)	35,358
TOTAL FUNDS	69,943	474,050	(483,635)	60,358

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.

8. 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	366,964	83,900	450,864	666,764
Other trading activities		9,313	-	9,313	-
Investments		50	-	50	-
Other		13,823	-	13,823	148
Total incoming resources		390,150	83,900	474,050	666,912
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	3	99,952	-	99,952	96,091
Charitable activities					
Play & Apprentice Programmes	3	318,377	65,046	383,423	651,340
Interest Payable		260	-	260	-
Total resources expended		418,589	65,046	483,635	747,431
NET INCOME / (DEFICIT)		(28,439)	18,854	(9,585)	(80,519)
RECONCILIATION OF FUNDS					
Total funds brought forward		63,797	6,146	69,943	150,462
TOTAL FUNDS CARRIED FORWARD		35,358	25,000	60,358	69,943