



ANNUAL REPORT & Financial Statements

Year ended 30 September 2022

Registered Charity: 1172875 in England and Wales, 9716 in Uganda

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FOREWORD FROM THE CHAIR



In last year's annual report, I reported that we believed the charity has been through the worse of the economic effects of COVID. **Little did any of us expect that the pandemic would be followed by the invasion of Ukraine and a global cost-of-living crisis** – plunging individuals, communities, and organisations already on their knees, even deeper into despair.

The children we serve in Uganda, who were unable to access school for nearly 2 years, now find their families unable to afford the basics let alone the fees for education. With **more children now outside of the protective environment of schools**, we are seeing increased levels of child labour, teenage pregnancy, and child marriages. At a time of deep economic crisis, the services of small charities, both in the UK and internationally, have never been more needed. **Play is probably the most powerful and**

cost-effective way to engage children, encourage them back to school, enhance their learning and support their development whilst positively impacting their health and well-being.

Ninety-eight percent of the schools we support, report a significant increase in enrolment as a function of the playgrounds and the training we deliver for them. As governments and international development organisations come together to facilitate children's return to school, **play must be a key part of the solution**. As the leading play-based not-for-profit organisation in East Africa, we are committed to sharing the expertise we have developed since 2009, to support the sector to effectively meet children's educational, health and well-being needs through play.

Despite the trials and tribulations of the year, we continued to adapt to our changing operating environment, creating new programmes, running national campaigns, and expanding our reach into new countries. The creation and launch of the Ukraine Play Box Appeal, in just 2 weeks, was a potent reminder of just how **creative, dynamic, and resourceful** our small team is. I continue to be humbled by the unwavering support of our Board members, the remarkable leadership of our CEO, Murielle Maupoint, and the immense sacrifices, passion and loyalty of our team, volunteers, and supporters, in Uganda and the UK. As noted in the financial review, supporting our activities this year has come at a significant short-term cost. We are now focusing on stabilising our income and rebuilding our reserves to enable the charity to continue its good work and withstand any future economic difficulties. **Play Action International stands here today, because of their spirit, passion, and dedication**. I would like to take the opportunity to thank all our supporters, volunteers, and staff for everything that they do to help make Play Action International change the lives of young children for the better.

Dr Noorzaman Rashid
Chair of Board of Trustees



IMPACT OF OUR PLAY PROGRAMMES



98%

of schools saw
a significant
increase in
enrolment

of schools found
children's behaviour
and concentration in
class improved

83%



98%

of children gave
'the playground'
as the reason
they attend
school



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 groups.
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 train medical professionals to use play to deliver more child-friendly frontline health services and to accelerate children's recovery from inpatient care.
Employability	We train street connected young people through our nationally accredited welding and building apprenticeship scheme. We provide transformational play-based volunteering opportunities for young people.
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.

We are passionate about continuing to develop and deliver an ever-greater range of impactful play-based programmes to support the children we serve to live their best lives and build the necessary foundations for a wonderful future.

WHERE WE WORK

From our office and workshop in Jinja (Uganda) and Kisumu (Kenya), 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 over 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 East Africa, show the highest levels of poverty in the continent. Working in partnerships with rural communities, we have achieved impressive results in increasing school attendance, learning outcomes and reducing dropouts. Indeed, 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 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 our educational play programmes – to ensure we remain at the cutting edge of play. Most recently we have developed a mobile play-based programme ensuring we can bring play-based education and support services to the hardest to reach early years children.



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

The past year has seen the world bounce from the tail end of a pandemic to rising inflation and a global cost of living crisis. Yet, Play Action International has exhibited unrivalled innovation and resourcefulness to navigate the economic challenges and make strong headway against the strategic objectives we committed to for the year:

1. Enhance our Financial Stability



In Progress: Following the negative impact of COVID on our fundraising activities, our primary objective this year was to stabilise our income and restore our reserves.

After 2 consecutive years of cancellations due to COVID travel restrictions, in the year we were able to resume our international volunteering programmes. This was a critical step towards our financial recovery, and we have **laid the foundations to grow this income in 2023**. Despite this success, we were unable to generate surpluses in the year to begin to restore reserves. The reality, as with most small charities, is that without a significant uplift in unrestricted funding and/or without increasing the cost of our services, generating surpluses to rebuild our reserves will take time.

2. Inspire New Supporters



YES: We wanted to raise our profile in the UK to inspire new supporters and we did it!

To raise our profile in the UK and reach new audiences, we engaged in 3 key activities in the year:

- We ran a national **BBC Radio 4 Appeal** in March 2022 with hundreds of new supporters donating over £20,000 to support our work.
- We launched the **Ukraine Play Box Appeal** in April 2022 which saw the UK public donate boxes of toys to over 2,000 Ukrainian children seeking refuge in the UK and displaced across Ukraine. A huge thanks to Ukrainian singing sensation **Sofia Shkidchenko** who joined our charity in 2022 as an Ambassador to raise funds for our work and to give refugee children a voice.
- We partnered with the **Central England COOP Christmas Toy Appeal** to provide over 1,000 Ukrainian refugee children living in the UK with a Christmas present.



3. Drive International Volunteering



YES: We continue to be **the leading charity partner for universities across the UK** and 2022 saw the resumption of our popular Uganda Volunteer Project. This programme provides a life changing opportunity for young people to develop a global outlook, improve their employability and create a legacy benefitting some of the world most under privileged children.

- In the summer we resumed our International Volunteering programme taking 147 young people to Uganda to work across 10 rural schools. The playgrounds the volunteers built and the play sessions they delivered provide **over 9,000 children a year with safe, enriching play and development opportunities** as well as enhanced learning.
- We introduced an app, developed by Vamoos, to provide peace of mind to our volunteers and their families. The app provides all the information volunteers need to fundraise and volunteer at the tip of

their fingers and has enabled the charity to increase the number of volunteers we can support without an increase in staffing levels.

- We secured Turing funded partnerships for our summer 2023 volunteer projects which we believe will not only support the growth of our programme but also widen participation to more young people in the UK.



"This experience has changed my life and I can't thank you all enough for the opportunity to make such an impact in the lives of these kids and all future attendees at Buwoya Muslim Primary School. To my family: thank you for believing in me and not letting me give up (especially during the run up to my half marathon). To the Play Action International team and my fellow volunteers: thank you for the amazing work that you do and for giving me the best month of my life. The work was tough but so unbelievably rewarding and I met the most beautiful and kind people along the way."

Daisy Turner, Cardiff University

4. Develop Corporate Partnerships



YES: Despite the continuing difficult trading conditions in the year, we were able to develop highly impactful partnerships with several companies.

Gamely Games became our first corporate partner to sponsor a complete playground and teacher training package and demonstrated that even small companies can have a major impact. The project was delivered in Lira County, an impoverished area of Northern Uganda still recovering from the violence and destruction waged by Idi Amin and his army. **Gamely Games' generous gift will impact over 8,000 children's education over the next decade** and provides a model for future corporate partnerships.

One of our more ambitious programmes in the year was the **Ukraine Play Box Appeal**, delivered in partnership with wonderful people at **Yodel Delivery Network**, **The Creation Station** and **Landmark Properties**.

In response to the Ukraine War, in just 2 weeks, we were able to create the appeal - mobilising key partners to help us collect, check, and distribute donations of toys from the UK public to support over 2,000 Ukrainian children that were forced to flee their homes.

5. Expand Programmes



YES: Our aim was to innovate and test new play-based programmes in the UK and Uganda. We also wanted to expand our operations to Kenya... and beyond. And we laid the foundations for it!

- In partnership with an Australian innovation, **The Nüdel Kart**, and the **Milton Keynes Community Foundation**, we piloted a mobile play-based programme to the communities in and around Milton Keynes with the highest levels of child poverty. The project saw 120 children at family & children's centres engaging in undirected, loose parts play-based sessions to encourage the development of STEM based skills.

The Nüdel Kart is an award-winning, innovative kart which can be used by up to 30 children both indoors and outdoors. The kart's 200+ open-ended loose parts can be reconfigured in endless ways by children, encouraging self-directed learning and development. Nüdel Karts are inclusive and for all abilities, and their proven impact includes:

- Strongly encouraging child agency and intrinsic learning motivation.
 - Supercharging the brain and evoking higher-order thinking skills.
 - Supporting psychosocial development.
 - Supporting critical life skills such as problem-solving, resilience and socialisation.
 - Creating close and caring relationships between parents, careers/educators, and the child.
- Through grant funding from the **Foreign & Commonwealth Development Office** (UK Aid Match), we were also able to run a mobile-play programme, using the **Nüdel Kart**, across 5 communities in Bidi Bidi Refugee Settlement, northern Uganda (see Highlights from 2021/22).
 - We delivered our play-based training to teachers and educators at the **African Education Project** in **Zambia**. We continue to invest in improving our training-based programmes as we recognise that training professionals offers us a high impact, low-cost way for our work to benefit more children.
 - We secured premises in Kisumu, Kenya and have embarked on registering **Play Action International Kenya** as an NGO in Kenya, providing the foundations for us to launch our operation in Kenya in the next financial year.



As a result of our work during the year, we are now in active discussions with organisations in Rwanda, the Democratic Republic of Congo, South Sudan, Tanzania, Zambia, Iraq, The Gambia, and Romania to deliver our playground construction and training services.

HIGHLIGHTS FROM 2021/22

We are immensely proud of our many achievements this year which were only possible because of the dedication and passion of our team, Trustees, and supporters.



BBC Radio 4 Appeal

We were honoured to be selected by BBC Radio 4 for one of their prized weekly national appeals. Dr Lavan Baskaran, an active supporter of the charity, presented the Radio 4 Appeal on our behalf. Dr Baskaran had visited Uganda in 2015, volunteering to help us build a playground for children with long-term health conditions staying at Butabika hospital.

"When David finally saw the bright, multi-sensory playground, his look of sheer joy lit up the grounds. I was mesmerised watching him try to climb the different elements and could see how it was already stimulating his development. But it was listening to his infectious peals of laughter, as he banged the drums of one section of the playground, that will forever be seared in my soul. To this day, nothing has fulfilled me more than this experience."

Dr Lavan Baskaran

Despite our appeal airing just one week after the invasion of Ukraine, **247 donors generously donated over £20,000** to support our work.



You can listen to our appeal at <https://www.bbc.co.uk/programmes/m00153xl>



FCDO UK AID Match

As of June 2022, Uganda was estimated to be hosting over 1.5 million refugees. Approximately 240,000 of these refugees (16%) were children under the age of five (Uganda - Refugee Statistics October 2022), and **59% of these children (141,600) were not enrolled in early childhood education** (UNHCR, 2020). This situation was exacerbated by COVID-19 lockdowns which saw Early Childhood Development (ECD) Centres closing from March 2020 till the end of 2021. Yet, **early years play-based learning is essential** to engage children, creating an enabling environment for children to gain a state of deeper understanding, connect concepts, apply knowledge to different situations, and spark new ideas (Lego Foundation, 2017). Early years refugee children that miss out on all the foundational benefits of ECD are more likely to repeat grades in primary school, meaning increased education spending per child and more significant inefficiency (DFID, 2018).



Funded by The Foreign & Commonwealth Development Office UK Aid Match programme, we introduced **innovative mobile play based ECD sessions** for children in 5 refugee communities. Using the Nüdel Kart, the Community Play Worker delivered 4 session per day in each community providing the opportunity for **11,005 refugee children** (against a target of 800) to learn and holistically develop

through play. This project was a huge success that we hope to replicate soon in other communities.



Play Programmes

We were able to deliver 10 playgrounds at Primary Schools and ECD centres in Uganda that will **benefit over 10,450 children**, every year. Additionally, the playground we installed at the Uganda Child Cancer Hospital is now used by up to 20 children every day as they visit the facility for treatment.



Our play training programmes were delivered to 135 teachers and 348 community members. This is an important element of our programmes – as by investing in sharing our expertise and skills with professionals, parents, and carers, we estimate we were able to **increase our reach to a further 15,000 children in the year**.



Play & Protect

October 2021 saw the start-up of our Play & Protect project. The project aims to tackle the issue of plastic waste in Uganda whilst simultaneously creating play and job opportunities for communities.

The disposal of plastic waste is one of Uganda's biggest challenges, with over 600 tonnes of plastic disposed of every day, with over 90% of it ending up in unsafe landfills or being burnt. In our first year we have been able to scale up the project to receive and process 48 tonnes of waste plastic each month – **clearing 363 tonnes of waste plastic from the Jinja area**.

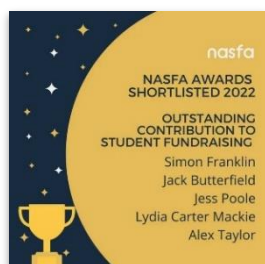
With the foundations of the project having been established, our next steps are to:

1. Install plastic bottle collection banks at local schools for the school community to collect waste plastic in return for play equipment and educational materials.
2. Manufacture plastic sheets from recycled plastic as an alternative to using steel plates in our playgrounds. Reducing the cost of our playgrounds and our carbon footprint.
3. Create a network of Community Plastic Waste Collectors providing a stable income for under privileged young people in the communities we serve.



Charity of the Year

We were thrilled to be awarded **Charity of the Year 2022** by The National Student Fundraising Association (NaSFA). This is a wonderful accolade for our team recognising the quality and impact of our international volunteering programme.



Additionally, our dynamic fundraising duo, Jack and Jess were both shortlisted by NaSFA for **Outstanding Contribution to Student Fundraising 2022** for the love and dedication they pour into making our volunteering programme a positively life shaping experience for the UK's students.



A huge THANK YOU to everyone who enables us to make such a difference in children and young people's lives.

LOOKING AHEAD

We are excited for the year ahead as we continue to rebuild our financial and operational capacity after the social and economic disruption caused by COVID-19 here in the UK and Uganda.

1. Diversify Income

As competition for public donations and grants increases, we will seek to diversify our revenue streams. International volunteering programmes will remain the backbone of our financial strategy for the foreseeable future as we develop new revenue streams. In particular:

- We aim to increase revenues from training delivery – both in person training contracts and online via the Play Action Academy. We aim to launch the Play Action Academy in the next financial year offering teachers and other professionals in sub-Saharan Africa a rich source of low-cost play-based training courses.
- We will launch Play Action International Kenya – establishing new operations in Kenya enabling us to access new grant funding opportunities.
- We are developing new play-based programmes with funders that support children's needs in different areas such as education, health, trauma, girl empowerment and climate change to enable us to access different funding opportunities.



2. Enhance Volunteering Programme

Our volunteering projects are an important strand of our charitable activities. Every year we support hundreds of young people to develop confidence, resilience, and a wealth of transferable skills to enhance their global and philanthropic outlook as well as their employability.

"I have spent the last year fundraising for Play Action International and I really didn't want it to end. I have had the most amazing 4 weeks of my life out in Uganda! I knew this summer would be one to remember but it has completely defied my expectations.

I have 100% made friends for life and met some of the best people ever ♥.

Being able to see the change we were able to create at the primary school has been so fulfilling and I could not be more grateful for the experience!

And the biggest thank you to the team at Play Action International! You guys have been the best support over the last year and I could not be more grateful for the experience, I can't wait to do it all over again! Being able to see the impact this amazing charity makes first hand was such a fulfilling experience and I am so grateful that I was able to experience it and just as grateful for everyone's support with fundraising last year. They are expanding into Kenya next year and I am so grateful to have the opportunity to go out with them and build one of the first playgrounds!"

Rachel Craig, Bournemouth University

We are committed to continuing to grow our programme as well as widening participation. In 2022/23 we aim to:

- Increase the number of UK University partners and volunteers that we work with.
- Offer 20% more young people from a disadvantaged background with access to our international volunteering projects by partnering with the Turning Scheme
- Increase the opportunities available to young people by developing a UK based volunteering programme.

3. Develop Corporate Partnerships

We believe we can offer small-medium sized businesses an amazing charity partnership that adds tangible value to their business, their people, and their customers. We have a strong brand steeped in positivity and a track record of impactful programmes that genuinely enrich children and young people's lives. In the year we aim to strengthen existing corporate partnerships and develop new ones with a specific emphasis on:

- Promoting opportunities for employees to volunteer in the UK and East Africa.
- Enabling companies to sponsor projects and programmes i.e., playgrounds and teacher training courses.
- Supporting companies to leverage the power of their employees to raise valuable funds for our work.



In 2022-23 we want to bring joy and hope
to even more children's lives.

FINANCIAL REVIEW

The financial review is for the consolidated accounts of our operations in the UK and Uganda for the year ending 30th September 2022.

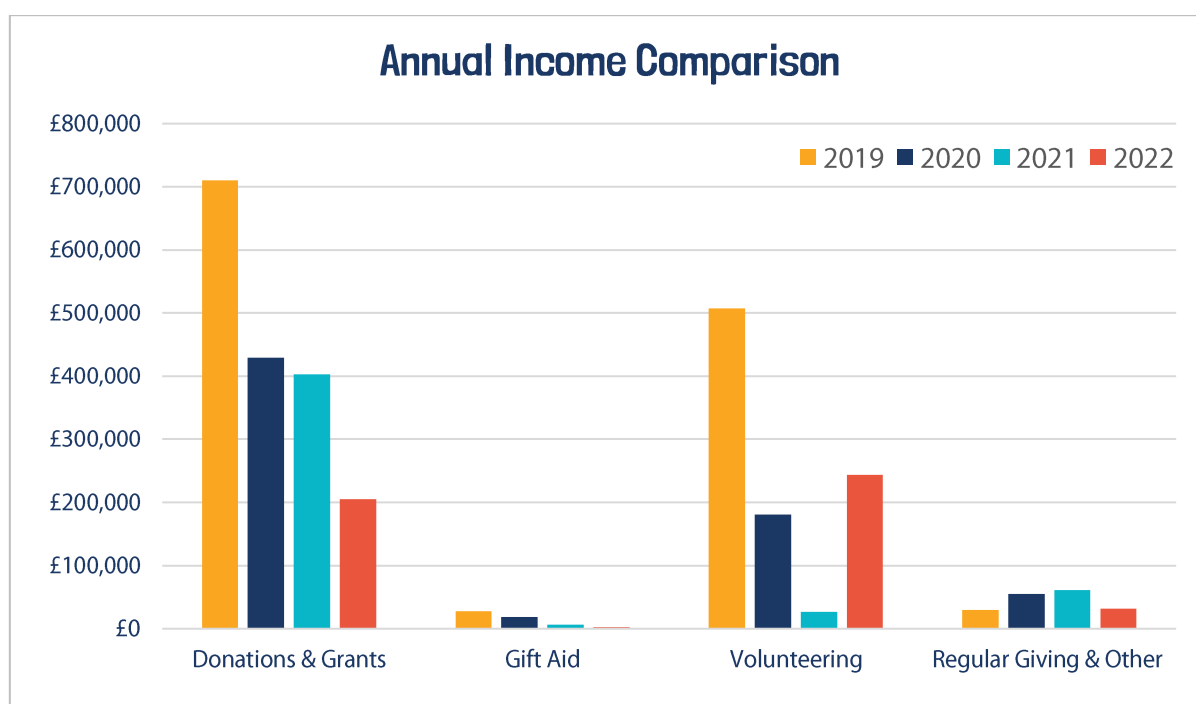
Business Model

The charity's fundraising model is currently primarily driven by student volunteering projects – an annual cycle which significantly impacts the timing and level of our financial resources.

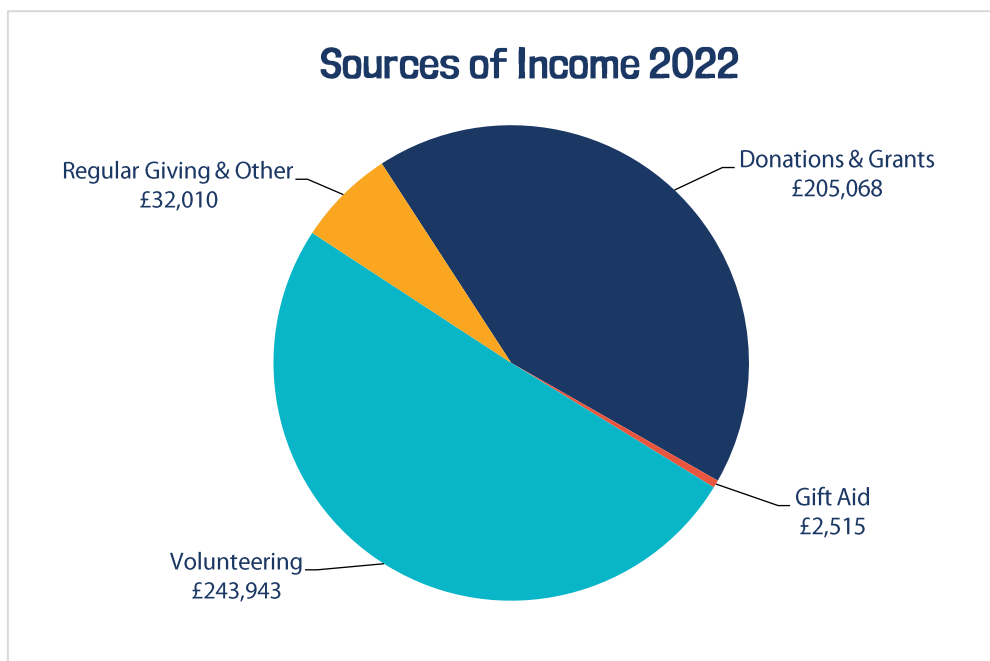
The timing of fundraising income is driven by the academic calendar. Students raise sponsorship to fund their volunteering activities building playgrounds in Africa. As such, income starts to flow from October as students return to universities and colleges, rises steadily through the winter as students raise sponsorship, and reaches its peak around the months of April to June as students reach their fundraising deadlines. Over the summer months those funds are expended on delivering the volunteering projects. In the following October, a new cycle of student fundraising commences.

2021/22 Overview

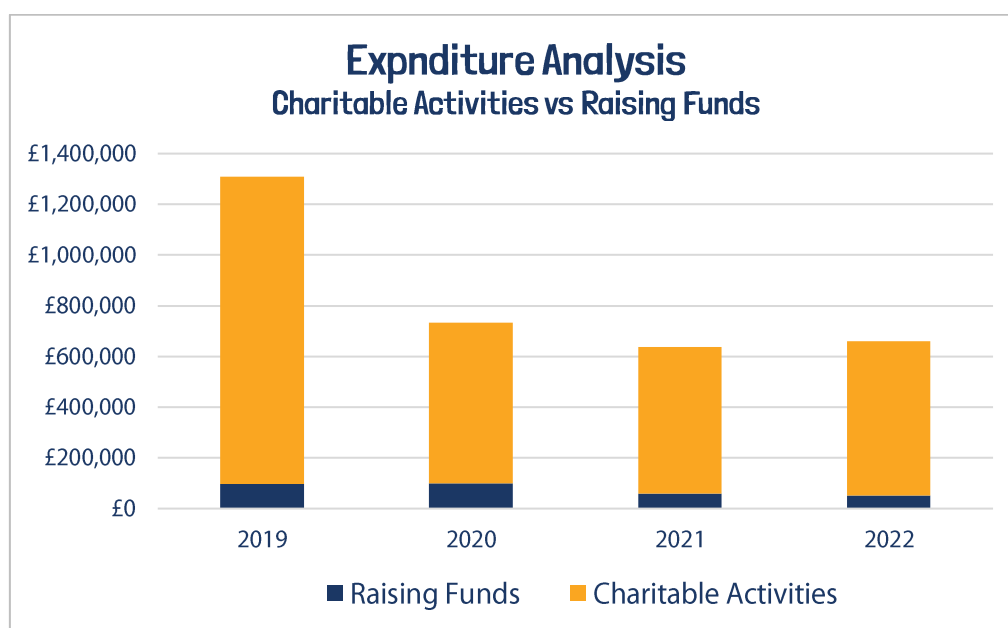
With international travel restrictions having been lifted, in 2022 we were able to resume our international volunteering programme – raising £243,943 for the year (£26,922 : 2021). Whilst this income is 48% below pre-pandemic levels (£506,916 : 2019), it reassures us of a positive trajectory as we rebuild and grow volunteering based fundraising.



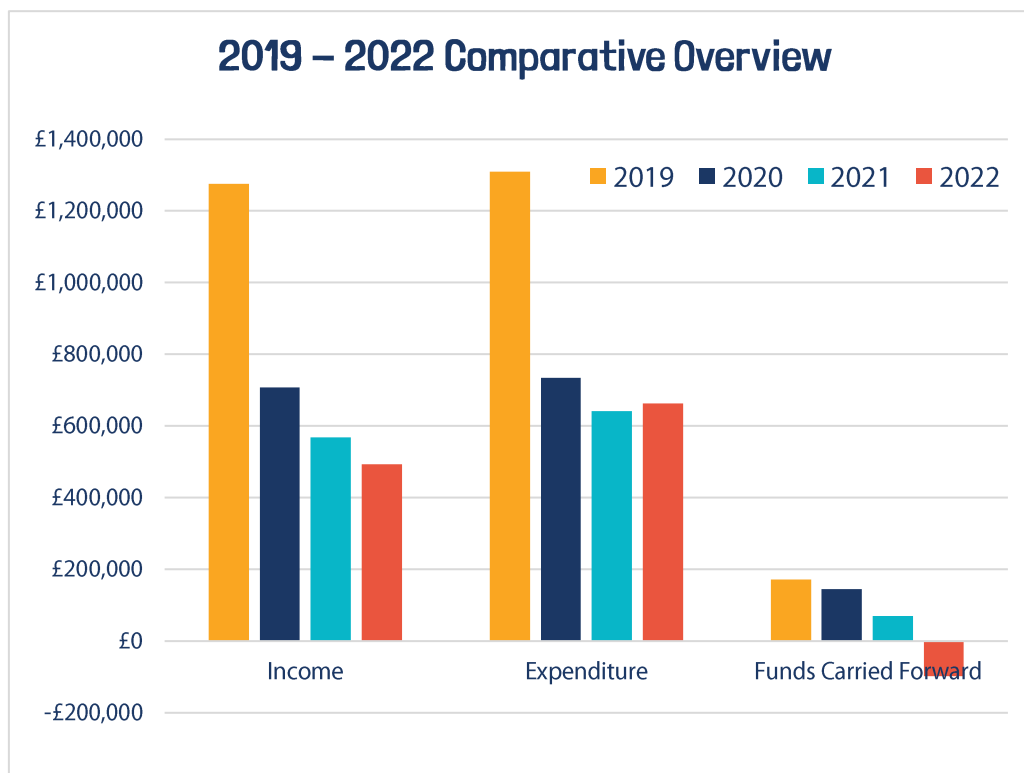
Despite the pandemic easing during the financial year, the economic effects of 2 years of lockdowns and restrictions have endured, and been further exacerbated by Russia's invasion of Ukraine, Brexit and global price increases – impacting our fundraising activities. Indeed, donation and grant income declined during the year – falling by almost 50% to £205,068 (£403,369 : 2021). From a pre-COVID donations and grants income of £709,932 (2019), the decline reflects the tough economic conditions the not-for-profit sector continues to face.



The total expenditure for the year was £662,695 (£641,547 : 2021) of which 92% was allocated to delivering our charitable activities. Having implemented a range of COVID related cost-cutting measures in 2021, there were limited opportunities to further reduce costs without significantly affecting the operational viability of the organisation to deliver its volunteering programmes and other charitable activities.



The cost-of-living crisis added over £50,000 of unbudgeted costs to our international volunteering programme between July – September 2022. The additional expenses that were incurred to honour the delivery of the summer volunteering programmes, in conjunction with lower than projected fundraising receipts, resulted in the charity depleting its reserves (Total Funds 2022 : £98,254 deficit) and requiring an overdraft to manage a temporary cash deficit. However, due to effective financial management and risk assessment processes, the Board and Senior Management Team have been able to enact timely, ethical, and strategic measures to ensure the continued viability of the charity and to meet its moral and legal obligations to funders, volunteers, and creditors.



Our financial year-end falls on 30th September, presenting the financial position of the charity at the end of the annual fundraising cycle (see BUSINESS MODEL above) ahead of the resumption of the annual volunteer fundraising process and when our financial resources tend to be at their lowest. In 2021-22 as well as servicing existing liabilities resultant of COVID with the support of a modest autumn overdraft, our underlying finances remain robust and we have delivered a strong volunteering programme. It is our objective to rebuild our cash reserves and transition away from relying on this overdraft.

The reduction in our income and operating capacity over the past 3 years has been deeply disappointing for everyone at Play Action International, especially when in 2019 we were forecasting a trajectory of 15-20% annual growth rate. We are however confident that the financial strategy we implemented has enabled the charity to weather the worst of this 3-year economic crisis and that 2022-23 offers us the opportunity to rebuild in earnest. Indeed, due to the decisions and actions taken in this financial year, we are planning for our income in the year ending 2023 to return to 2021 levels and create the foundations for future, rapid growth and the rebuilding of reserves.

We are sincerely grateful to every member of our wonderful team in Uganda and the UK, who have continued to go above and beyond the call of duty to support the charity. It is because of this incredible team of dedicated individuals that we have navigated our way through the worst time in our history and can look forward to a brighter future. We are infinitely grateful to our Board of Trustees and our supporters for their continued faith in our ability to drive the organisation through these challenging times and in their belief of the importance for play in children's lives.

RESERVES POLICY

The Board of Trustees has an agreed reserves policy, and it 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. As of 30 September 2022, the charity had no reserves with reserves having been depleted over the past 2 years as the charity navigated its way through the pandemic and difficult economic environment. In response to this financial position, the Board of Trustees meet every month to monitor financial results and forecasts. The Board and Senior Management Team have implemented a post-COVID recovery plan to ensure the charity rebuilds its revenue streams and reserves whilst also meeting the financial liabilities incurred during the pandemic e.g. Business Bounce Back Loan. Once the charity achieves its current reserves target of three months operating costs, the Board will review its Reserves Policy considering recent experiences with COVID.

CASH FLOW AND OVERDRAFT POLICY

Due to the timing of the academic year and the seasonal nature of our fundraising, the charity makes use of an overdraft in the autumn months around our accounting date (see BUSINESS MODEL above). We use this overdraft as a short-term measure that enables us to bridge the cash flow gap between our expenditure and the commencement of a new fundraising cycle. We are committed to maintaining this facility at a modest level and our intention is to reduce reliance on it as we rebuild our cash reserves.

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.

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 residual 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.

• Fundraising Model

We continue to evaluate the risk associated with our unique fundraising model and its inherent tie to the academic year. Measures are in place to monitor and manage this risk, ensuring that our financial strategy effectively navigates the cyclical nature of our income, safeguarding the charity's financial health, and its ability to deliver impactful projects.

• Funding

In 2021-22, the charity continued to adapt to the financial complexities of operating during the tail-end of the pandemic. Community and volunteer-based fundraising has continued to be disrupted during the year despite pandemic lockdowns/restrictions having been lifted in the UK. This sector wide problem has resulted in a major increase in competition for grant funding, at the same time as we have witnessed a reduction in the availability of international development grants.

The team continue to be creative as they seek new channels for income generation and are investing heavily in the resumption of international volunteering projects that have historically formed the bedrock of the charity's fundraising activities.

• **Charitable Activities**

The prolongation of school closures in Uganda to January 2022 affected the ability of the organisation to deliver its usual in-country activities. Whilst the charity was able to pivot and offer a mobile play-based programme to mitigate the impact of school closures, this work has been at a significantly reduced rate due to lack of funding from partner INGOs. Indeed, it has taken the INGO sector longer than expected to mobilise resources post-COVID and at the time of this report, we are yet to see the resumption of pre-COVID levels of funding/operation in East Africa.

The speed with which the world returns to 'normal' post-COVID is the greatest risk the organisation currently faces. With depleted reserves, the charity's ability to continue as a going concern is contingent on growing the international volunteering programme for the summer of 2023 to provide a sound financial footing whilst additional income is generated, and reserves are reinstated.

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 Randal Charitable Foundation
- Sir Halley Stewart Trust
- Henry van Straubenzee Memorial Fund
- Milton Keynes Community Foundation
- Bryan Guinness Charitable Trust
- CB & HH Taylor 1984 Trust
- UCCF – The Christian Unions
- The Borrows Charitable Trust
- Porta Pia 2012 Foundation
- Fresh Leaf Foundation
- Brian Mercer Trust
- Beatrice Laing Trust
- Schroder Charitable Trust
- The Souter Charitable Trust
- Eleanor Rathbone Charitable Trust

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. A huge thank you to all our University Partners that made the year such a joy.

- Birmingham Carnival RAG
- Bournemouth SUBU
- Exeter RAG
- Falmouth RAD
- Durham Careers & Enterprise
- YSJ Careers, Placements & Student Opportunities
- Reading RAG
- Cardiff Global Opportunities
- UWE Global Opportunities
- York Centre for Global Programmes
- Manchester Student Development & Community Engagement

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 supporting us to deliver our programmes:

- Ministry of Education & Sports (Uganda)
- Office of the Prime Minister (Uganda)
- Cotton on Foundation
- Finn Church Aid
- Plan International
- Child Fund
- Youth with a Mission
- PLAN International (Uganda)
- Child Fund Uganda
- UK AID
- Foreign & Commonwealth Development Office
- World Vision
- Deaf Children's Families Communities
- Busia Area Communities Federation

SPECIAL MENTION

A huge thank you to Grace, Grace, Sophia, Rebecca, Reine and James from **Ballakermeen High School**, Isle of Man, who won the **One World Challenge**, and were awarded a cheque for £5,000 to support our work. We're humbled by the passion these outstanding students have for the services we deliver.

And **thank you to every single supporter** that continues to believe in our vision for a playful future for the world's children. We do not exist without you.



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 the year, 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 and 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

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 10 July 2023 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 2022.

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 2011 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 (ICAEW).

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

Qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW)

6 July 2023

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 2022

		Unrestricted Funds £	Restricted Funds £	Year to 30/09/22 Total Funds £	Year to 30/09/21 Total Funds £
	Note				
INCOMING RESOURCES					
Income & Endowments from:					
Donations & legacies	2	283,024	200,512	483,536	498,057
Other trading activities	3	-	-	-	1,540
Investments	4	3	-	3	7
Other	5	10,099	-	10,099	68,443
Total incoming resources		293,126	200,512	493,638	568,047
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	51,120	-	51,120	58,570
Charitable activities					
Play & Apprentice Programmes	6	391,952	218,095	610,047	579,155
Other		406	-	406	-
Interest Payable		1,122	-	1,122	3,822
Total resources expended		444,600	218,095	662,695	641,547
NET INCOME / (DEFICIT)		(151,474)	(17,583)	(169,057)	(73,500)
RECONCILIATION OF FUNDS					
Total funds brought forward		44,428	26,375	70,803	144,303
TOTAL FUNDS CARRIED FORWARD		(107,046)	8,792	(98,254)	70,803

CONSOLIDATED BALANCE SHEET

As at 30 September 2022

	Note	Unrestricted Funds £	Restricted Funds £	30/09/22 Total Funds £	30/09/21 Total Funds £
FIXED ASSETS					
Tangible assets	10	35,223	-	35,223	49,329
CURRENT ASSETS					
Debtors	11	23,298	8,792	32,090	61,200
Cash at bank & in hand		7,281	-	7,281	86,810
		30,579	8,792	39,371	148,010
CREDITORS					
Amounts falling due within 1 year	12	(143,809)	-	(143,809)	(86,847)
NET CURRENT (LIABILITIES)/ASSETS		(113,230)	8,792	(104,438)	61,163
CREDITORS					
Amounts falling due after 1 year	13	(29,039)	-	(29,039)	(39,689)
NET ASSETS		(107,046)	8,792	(98,254)	70,803
FUNDS OF THE CHARITY	15				
Restricted funds				8,792	26,375
Unrestricted funds				(107,045)	44,428
TOTAL FUNDS				(98,254)	70,803

The financial statements were approved by the Board of Trustees on 10 July 2023 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 2022

	Note	Unrestricted Funds £	Restricted Funds £	30/09/22 Total Funds £	30/09/21 Total Funds £
Cash flows from operating activities					
Net cash provided by operating activities	16	(133,674)	-	(133,674)	(47,927)
Cash flows from investing activities					
Purchase of tangible assets		(1,180)	-	(1,180)	(4,064)
Disposal of tangible assets		3,861	-	3,861	-
		2,681	-	2,681	(4,064)
Cashflows from financing activities					
Bank loans & overdrafts		51,464	-	51,464	(784)
(DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS IN THE YEAR		(79,529)	-	(79,529)	(52,775)
CASH & CASH EQUIVALENTS					
At the beginning of the period		86,810	-	86,810	139,585
At the end of the period		7,281	-	7,281	86,810
NET CHANGE IN CASH & CASH EQUIVALENTS IN THE YEAR		(79,529)	-	(79,529)	(52,775)

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

1. ACCOUNTING POLICIES – CONSOLIDATED AND UK FINANCIAL STATEMENTS

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 2019), 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, J T & Partners, who conducted the audit in accordance with International Standards on Auditing, gave an unqualified audit opinion for the year ended 30 September 2022.

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

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

	Unrestricted Funds £	Restricted Funds £	Year to 30/09/22 Total Funds £	Year to 30/09/21 Total Funds £
Institutional donations & grants	4,556	200,512	205,068	403,369
Gift aid	2,515	-	2,515	6,890
Volunteer fundraising & contributions to volunteer participation costs	243,943	-	243,943	26,922
Regular giving & other donations	32,010	-	32,010	60,876
	283,024	200,512	483,536	498,057

Institutional grants and donations of £5,000 and above in the year ended 30 September 2022, and included in the above, are as follows:

		Programme (see Note 15)
Finn Church Aid	£22,984	Community play programme
Foreign & Commonwealth Development Office	£21,758	Refugee programme (via UK Aid Match funding)
Henry van Straubenzee Memorial Fund	£18,000	Community play programme
Plan International	£17,373	Community play programme
Fresh Leaf Charitable Foundation	£15,000	Refugee programme (via UK Aid Direct match funding)
The Randall Charitable Foundation	£12,000	Refugee programme (via UK Aid Direct match funding)
Gamely Limited	£11,000	Community play programme
Porta Pia 2012 Foundation	£10,000	Refugee programme (via UK Aid Direct match funding)
World Vision	£8,205	Community play programme
Busia Area Communities Foundation	£8,061	Community play programme
Cotton On Foundation	£7,738	Community Play programme
Youth With a Mission	£6,690	Community play programme
Deaf Childrens' Family Communities	£6,392	Community play programme
The Borrowes Charitable Trust	£5,000	Refugee programme (via UK Aid Direct match funding)
Beatrice Laing Trust	£5,000	Refugee programme (via UK Aid Direct match funding)

Grants from the Sir Halley Stewart Trust totalling £17,583 for the Play Action Academy were received in the year but income recognised in 2020-21.

3. INCOME FROM OTHER TRADING ACTIVITIES – CONSOLIDATED & UK

	Year to 30/09/22 £	Year to 30/09/21 £
Events – Quest to Bidibidi	-	-
Sale of merchandise	-	1,540
	-	1,540

4. INVESTMENT INCOME – CONSOLIDATED & UK

	Year to 30/09/22 £	Year to 30/09/21 £
Interest receivable	3	7

5. OTHER INCOME – CONSOLIDATED & UK

	Year to 30/09/22 £	Year to 30/09/21 £
Government grants: Milton Keynes COVID Grant	-	-
Government grants: Bounce Back Loan Interest Forgiven	-	1,146
Government grants: Coronavirus Job Retention Scheme	6,125	65,339
Income from asset disposals & other income	3,974	1,958
	10,099	68,443

6. EXPENDITURE – CONSOLIDATED

	Direct costs £	Allocation of support costs £	Year to 30/09/22 Total £	Year to 30/09/21 Total £
Expenditure on:				
Raising funds	2,315	48,805	51,120	58,570
Charitable activities:				
Play & apprenticeship programmes	658,852	(48,805)	610,047	579,155
Other	406	-	406	-
Interest payable	1,122	-	1,122	3,822
	662,095	-	662,095	641,547

Direct costs include foreign exchange gains recognised during the year of £7,865 (2020/21: £7,412) on remittances between the UK and Uganda.

7. SUPPORT COSTS – CONSOLIDATED & UK

	Year to 30/09/22 £	Year to 30/09/21 £
UK Staff costs	160,054	217,724
Management & administration costs	45,950	36,012
Charity running costs	3,500	4,322
Governance costs	1,050	1,260
	210,554	259,318

	Year to 30/09/22	Year to 30/09/21
	£	£
GOVERNANCE COSTS		
Examination services	1,000	1,200
Trustee expenses	-	10
Legal & regulatory	50	50
DBS & Safeguarding	-	-
	1,050	1,260

Spend in respect of audit and accountancy services in Uganda amounted to £3,550 (2020 / 21: £3,108); these have been allocated 100% to charitable activities.

8. STAFF COSTS – CONSOLIDATED

	Year to 30/09/22	Year to 30/09/21
	£	£
Wages & salaries	263,294	286,568
Social security costs	20,518	18,595
Pension costs	3,579	3,798
	287,391	308,961

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

	Year to 30/09/22	Year to 30/09/21
UK – Management	1	1
UK – Administration & support	4	7
Uganda	33	35
	38	40

The Chief Executive Officer (“CEO”) is considered to be the key management of the charity. Murielle Maupoint was CEO in September 2021 and total remuneration paid to her during the year was £71,637 (2020/21 £80,169). No other employees received emoluments in excess of £60,000.

9. TRUSTEES’ REMUNERATION & BENEFITS – CONSOLIDATED & UK

The trustees do not receive any remuneration for their services. Trustees are re-imbursed for their travel expenses in attending trustee meetings. £Nil of travel costs were re-imbursed in the current year; (2020/21: £10 – 1 trustee)

10. TANGIBLE FIXED ASSETS – CONSOLIDATED

	Office equipment & motor vehicles £	Tools, equipment, fixtures & fittings £	Totals £
COST			
At 1 October 2021	49,228	46,401	95,628
Additions	1,180	-	1,180
Disposals	(33,830)	-	(33,830)
At 30 September 2022	16,577	46,401	62,978
DEPRECIATION			
At 1 October 2021	29,027	17,272	46,299
Charge for the year	5,422	3,540	8,963
Eliminated on disposal	(27,509)	-	-
At 30 September 2022	6,942	20,812	27,755
NET BOOK VALUE			
At 30 September 2022	9,635	25,588	35,223
At 1 October 2021	20,201	29,128	49,329

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

	30/09/22 £	30/09/21 £
Prepayments	-	15,520
Other debtors	32,090	45,680
	32,090	61,200

Other debtors include £8,792 (2020/21 : £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

	30/09/22 £	30/09/21 £
Bank loans	11,796	9,528
Bank overdraft	59,846	-
Trade creditors	8,197	28,734
Other creditors	60	780
Trustee loans	7,000	-
Accrued expenses	22,255	5,898
Taxation & social security	41,656	41,907
	143,809	86,847

The bank loans represent a Bounce Back Loan issued under the government scheme to support businesses and charities impacted by the COVID-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.

Trustee loans are non-interest bearing, unsecured and repayable on demand.

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

	30/09/22	30/09/21
	£	£
Bank loans	29,039	39,689
	29,039	39,689

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:

	30/09/22	30/09/21
	£	£
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 01/10/21			At 30/09/22
	£	Income £	Expenditure £	£
Restricted funds				
Community play programme	-	151,012	(151,012)	-
Refugee play programme	-	47,000	(47,000)	-
UK programme	26,375	2,500	(20,083)	8,792
Programme development	-	-	-	-
Total restricted funds	26,375	200,512	(218,095)	8,792
Unrestricted funds				
General funds	44,428	293,126	(444,600)	(107,046)
TOTAL FUNDS	70,803	493,638	(662,695)	(98,254)

	At 01/10/20 £	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 development	-	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

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 30/09/22 £	Year to 30/09/21 £
Reconciliation of net income to net cash flows from operating activities				
Net deficit for the year	(151,474)	(17,583)	(169,057)	(73,500)
Adjusted for:				
Depreciation	8,963	-	8,963	6,624
(Increase)/decrease in debtors	11,527	17,583	29,110	(26,346)
Increase/(decrease) in creditors	(5,150)	-	(5,150)	45,295
Net cash absorbed by operating activities	(133,674)	-	(133,674)	(47,927)

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 2022 nor during the year ended 30 September 2021.

18. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds	Restricted Funds	Year to 30/09/22 Total Funds	Year to 30/09/21 Total Funds
	Note	£	£	£	£
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 Programmes	6	177,161	401,994	579,155	634,416
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

UK STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30 September 2022

				Year to 30/09/22	Year to 30/09/21
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	1	283,004	119,544	402,548	434,911
Other trading activities		-	-	-	1,540
Investments		3	-	3	7
Other		6,125	-	6,125	66,485
Total incoming resources		289,132	199,544	408,676	502,943
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	2	51,120	-	51,120	58,570
Charitable activities					
Play & Apprentice Programmes	2	367,236	137,127	504,363	497,922
Other		405	-	405	-
Interest Payable		1,122	-	1,122	3,822
Total resources expended		419,983	137,127	557,010	560,314
NET INCOME / (DEFICIT)		(130,751)	(17,583)	(148,424)	(57,371)
RECONCILIATION OF FUNDS					
Total funds brought forward		(22,388)	26,375	2,987	60,358
TOTAL FUNDS CARRIED FORWARD		(154,139)	8,792	(145,347)	2,987

UK BALANCE SHEET

As at 30 September 2022

	Note	Unrestricted Funds £	Restricted Funds £	30/09/22 Total Funds £	30/09/21 Total Funds £
FIXED ASSETS					
Tangible assets	3	-	-	-	3,041
CURRENT ASSETS					
Debtors	4	1,135	8,792	9,927	41,895
Cash at bank & in hand		1,718	-	1,718	78,399
		2,853	8,792	11,645	120,294
CREDITORS					
Amounts falling due within 1 year	5	(127,953)	-	(127,953)	(80,659)
NET CURRENT ASSETS		(125,100)	8,792	(116,308)	39,365
CREDITORS					
Amounts falling due after 1 year	6	(29,039)	-	(29,039)	(39,689)
NET ASSETS		(154,139)	8,792	(145,347)	2,987
FUNDS OF THE CHARITY					
Restricted funds	7			8,792	26,375
Unrestricted funds				(154,139)	(23,888)
TOTAL FUNDS				(145,347)	2,987

UK NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30 September 2022

1. INCOME FROM DONATIONS & LEGACIES – UK

	Unrestricted Funds £	Restricted Funds £	Year to 30/09/22 Total Funds £	Year to 30/09/21 Total Funds £
Institutional donations & grants	4,556	119,544	124,100	340,223
Gift aid	2,515	-	2,515	6,890
Volunteer fundraising & contributions to volunteer participation costs	243,923	-	243,923	68,097
Regular giving & other donations	32,010	-	32,010	19,701
	283,004	119,544	402,548	434,911

Institutional grants and donations of £5,000 and above in the year ended 30 September 2022, and included in the above, are as follows:

		Programme (see Note 15)
Foreign & Commonwealth Development Office	£21,758	Refugee programme (via UK Aid Match funding)
Henry van Straubenzee Memorial Fund	£18,000	Community play programme
Fresh Leaf Charitable Foundation	£15,000	Refugee programme (via UK Aid Direct match funding)
The Randall Charitable Foundation	£12,000	Refugee programme (via UK Aid Direct match funding)
Gamely Limited	£11,000	Community play programme
Porta Pia 2012 Foundation	£10,000	Refugee programme (via UK Aid Direct match funding)
Youth With a Mission	£6,690	Community play programme
The Borrows Charitable Trust	£5,000	Refugee programme (via UK Aid Direct match funding)
Beatrice Laing Trust	£5,000	Refugee programme (via UK Aid Direct match funding)

Grants from the Sir Halley Stewart Trust totalling £17,583 for the Play Action Academy were received in the year but income recognised in 2020-21.

2. EXPENDITURE – UK

	Direct costs £	Allocation of support costs £	Year to 30/09/22 Total £	Year to 30/09/21 Total £
Expenditure on:				
Raising funds	2,315	49,330	51,645	58,570
Charitable activities:				
Play & apprenticeship programmes	553,168	(49,330)	503,838	524,405
Other	405	-	405	-
Interest payable	1,122	-	1,122	3,822
	557,010	-	557,010	560,314

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 £227,467 (2020-21: £311,761) remitted to PAI's Ugandan operations.

3. TANGIBLE FIXED ASSETS – UK

	Office equipment & motor vehicles £	Tools, equipment, fixtures & fittings £	Totals £
COST			
At 1 October 2021	3,316	-	3,316
Additions	-	-	-
Disposals	-	-	-
At 30 September 2022	3,316	-	3,316
DEPRECIATION			
At 1 October 2021	275	-	275
Charge for the year	3,041	-	3,041
Eliminated on disposal	-	-	-
At 30 September 2022	3,316	-	3,316
NET BOOK VALUE			
At 30 September 2022	-	-	-
At 1 October 2021	3,041	-	3,041

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

	30/09/22	30/09/21
	£	£
Prepayments	-	15,520
Other debtors	9,927	26,375
	9,927	41,895

Other debtors include £8,792 (2020-21 : £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.

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

	30/09/22	30/09/21
	£	£
Bank loan	11,796	9,528
Bank overdraft	59,846	-
Trade creditors	6,595	28,444
Trustee loans	7,000	-
Other creditors	60	780
Accrued expenses	1,000	-
Taxation & social security	41,656	41,907
	127,953	80,659

The bank loan represents a Bounce Back Loan issued under the government scheme to support businesses and charities impacted by the COVID-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.

Trustee loans are non-interest bearing, unsecured and repayable on demand.

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

	30/09/22	30/09/21
	£	£
Bank loans & overdrafts	29,039	39,689
	29,039	39,689

7. CHARITY FUNDS – UK

	At 01/10/21	Income	Expenditure	At 30/09/22
	£	£	£	£
Restricted funds				
Community play programme	-	90,044	(90,044)	-
Refugee play programme	-	47,000	(47,000)	-
Vocational training programme	-	-	-	-
Kenya programme	-	-	-	-
UK programme	26,375	2,500	(20,083)	8,792
Programme development	-	-	-	-
Total restricted funds	26,375	119,544	(137,127)	8,792
Unrestricted funds				
General funds	(23,388)	289,132	(419,883)	(154,139)
TOTAL FUNDS	2,987	408,676	(557,010)	(145,347)

	At 01/10/20 £	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

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

				Year to 30/09/22	Year to 30/09/21
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	2	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	3	58,570	-	58,570	99,952
Charitable activities					
Play & Apprentice Programmes	3	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