



ANNUAL REPORT & Financial Statements

Year ended 30 June 2024

Registered Charity/NGO: 1172875 (England & Wales), 9716 (Uganda) & OP. 218/051/22-487/13011 (Kenya)

CONTENTS

Foreword from the Chair	2
Play & Education in Africa	3
What We Do	4
Where We Work	5
Reflecting On the Past Year	6
Highlights From 2023/24	8
Looking Ahead – Priorities for 2024/25	10
Thank You!	12
Financial Review	14
Our Governance	19
Statement Of Trustees’ Responsibilities	21
Independent Examiner’s Report	22
Consolidated Statement of Financial Activities	23
Consolidated Balance Sheet	24
Consolidated Cash Flow Statement	25
Consolidated Notes to the Financial Statements	26
UK Statement of Financial Activities	34
UK Balance Sheet	35
UK Notes to the Financial Statements	36

FOREWORD FROM THE CHAIR



As we reflect on the past year, I am immensely proud of what we have achieved together. Despite a challenging global landscape, we have remained steadfast in our mission to transform children's lives through play, expanding our reach and deepening our impact.

One of the most significant milestones this year has been our expansion to Kenya, building on the strong foundation we have established in Uganda since 2009. Our growing partnerships with local governments and organisations demonstrate the increasing recognition of play as a fundamental pillar of early childhood development. This is a momentous step forward, and we are excited about the opportunities it presents to create lasting change in communities.

At the same time, we have continued to strengthen our programmes, pioneering new approaches to play-based learning, integrating innovative training models for teachers, and advocating for policy changes that prioritise play in early education. The landmark partnership with UNICEF Uganda to fabricate 72 playgrounds in just four months is a testament to our team's ability to deliver large-scale impact efficiently and effectively.

Volunteering remains at the heart of our work, and this year, we have seen incredible growth in our international volunteering programmes. With 274 university students taking part and new countries coming on board, we are proving that young people's passion and energy can drive meaningful change. Looking ahead, we are eager to diversify our volunteering opportunities to engage a broader range of young adults and expand to new regions.

None of this would be possible without the dedication and resilience of our team, volunteers, donors, and partners. In the face of economic uncertainty, rising costs, and shifting funding landscapes, your unwavering support has enabled us to push forward and continue making a difference.

As we enter a new chapter, our goal is to consolidate our achievements and build on the strong momentum we have created. We are determined to expand our impact sustainably, ensuring that every child has the opportunity to learn, play, and thrive. With your support, I have no doubt that we will continue to make profound and lasting changes in the years ahead.

Thank you for standing with us on this journey. Here's to another year of impact, innovation, and transformation.

Dr Noorzaman Rashid
Chair of Board of Trustees

PLAY & EDUCATION IN AFRICA

THE NUMBERS SPEAK

1

Why Play Matters in Education

- Play-based learning improves cognitive skills, creativity, and problem-solving abilities in children.
- Research shows that integrating play into early childhood education leads to higher literacy and numeracy rates.



2

The Current State of Play & Education in Africa

- Only 22% of children in sub-Saharan Africa are enrolled in pre-primary education (UNESCO, 2022).
- Many schools lack safe play spaces or structured play programmes.
- Over 80% of 10-year-olds in Africa cannot read a simple text due to poor early education foundations (World Bank, 2023).
- Play-based learning helps close this gap by enhancing memory retention and engagement.

3

How Play Boosts Learning Outcomes

- Children who engage in structured play activities show a 20% improvement in problem-solving skills (Lego Foundation, 2021).
- Schools incorporating play report higher attendance rates and reduced dropout rates.
- Play fosters social-emotional learning which is essential for teamwork, leadership, and future success.



4

Breaking Barriers: What Needs to Change?



- Build and equip more playgrounds in schools.
- Support teachers in using play-based learning techniques.
- Governments should integrate play into national curriculums.

PLAY IS A NECESSITY FOR LEARNING & DEVELOPMENT

WHAT WE DO

We believe that every child deserves the opportunity to experience the profound benefits of play. That's why we design, develop, and deliver innovative, high-quality play facilities and play-based programmes that help disadvantaged children learn, heal, and thrive.

Playgrounds

As **Africa's leading not-for-profit playground manufacturer**, we create safe, engaging, and inclusive play spaces for children in diverse settings.

Playgroups

Our **mobile play programmes** bring play opportunities to socially excluded children, ensuring no child is left behind.

Playworkers

We **train and support community playworkers** to use play as a powerful tool for children's development.

Education

Our **Educational Play teacher training** equips educators with the skills to enhance classroom learning through play.

Mental Health

We use **play to support trauma-affected children** and those in institutions, helping them build resilience and confidence.

Apprenticeships

Our **nationally accredited apprenticeship programme** trains street-connected young people in welding and construction, providing them with life-changing skills.

Advocacy

We work alongside communities and governments to **raise awareness and influence policy**, ensuring play is recognized as essential to child development.

Through play, we transform lives. From building safe playgrounds to training educators, supporting mental health, and empowering communities, we aim for every child - no matter their circumstances – to have the opportunity to learn, heal, and thrive. Together, we're shaping a brighter future, one play opportunity at a time.

WHERE WE WORK

From our offices and workshops in Milton Keynes (UK), Jinja (Uganda), and Kisumu (Kenya), we deliver our programmes across a diverse range of settings, ensuring that children in some of the most challenging environments have access to the power of play.

Refugee Settlements

Play is vital for children affected by trauma and displacement. Since 2016, we've partnered with major INGOs to support over 250,000 refugee children in Uganda. By integrating play into emergency response, we help restore normalcy, promote healing, and support development.

Rural Communities

Remote rural communities face major challenges, from limited services to economic hardship and climate change. In some of East Africa's most isolated regions, our work has improved school attendance, learning, and dropout rates. Our playgrounds serve as community hubs, giving children a safe space to play and families access to support.



Urban Slums

Children in urban slums face extreme hardships, from homelessness and violence to lack of education and safe spaces to play. Our programmes provide vital respite, offering structured play that fosters joy, learning, resilience, and social development.

ECDE Centres & Primary Schools

For over a decade, we have helped ECDE centres and primary schools integrate playgrounds and play-based learning. Now, we are building model ECDE centres - best-practice environments that set new standards in early years education. These centres provide safe, stimulating spaces for children while training educators and shaping early childhood education policy.

Hospitals and other institutions

The world is built for adults, often leaving children in environments that feel intimidating and unwelcoming. Our play-based interventions make these spaces more child-friendly, improving children's experiences and outcomes. From hospitals aiding recovery to safe spaces in police stations and refugee centres, we help reduce fear and support vulnerable children.

REFLECTING ON THE PAST YEAR

Over the past year, we have remained steadfast in our mission despite significant challenges. Our three key strategic goals - **Enabling Financial Growth, Improving & Expanding Our Services, and Driving International Volunteering** - have guided our efforts as we worked tirelessly to expand our reach, strengthen our partnerships, and enhance the impact of our programmes.

1. Enabling Financial Growth



In Progress: Securing new corporate partnerships proved more challenging than anticipated, even with the recruitment of a Corporate Engagement & Fundraising Lead. However, we successfully established a new partnership with Miswa Chemicals while continuing strong collaborations with Gamely Games and Landmark Properties. These long-term relationships reaffirm the trust and impact we build with our partners.

On the social enterprise front, we made the difficult decision to close the Play Action Academy. While free courses saw significant engagement, we struggled to convert this interest into paid enrolments. Despite this setback, we remain committed to exploring sustainable revenue-generating models.

Volunteering continued to be a growth area, supported by the Turing Scheme, which has enabled more young people to participate in our programmes by covering international travel costs. The scheme also allowed us to reach a broader and more diverse group of volunteers through the Widening Participation Programme.

2. Improving & Expanding Our Services



YES: We made significant strides in formalising strategic partnerships, including signing MOUs with the counties of Mandera and Kisumu to co-invest in constructing model Early Childhood Development and Education (ECDE) centres. We also strengthened existing partnerships with UNICEF, African Revival, and ProSeed.

Our training programmes expanded considerably. We partnered with the New Horizons Foundation - Lupeni to provide STEM training for primary school teachers in Romania and collaborated with the Global Fund for Children (GFC) to deliver impactful training sessions. Notably, we served as the lead training provider at GFC's PEAK Conference in Uganda, training 28 organisations, and delivered four-day Educational Play Training sessions for their partners in Uganda, Ghana, and Zambia.



A key innovation this year was redesigning our playground structures to use a bolt method, reducing installation time by three days and requiring fewer personnel on-site. By improving our efficiency, we aim to deliver more play opportunities for children with fewer resources.

Driving International Volunteering



YES: To strengthen the support available to our volunteers, we introduced mandatory Mental Health First Aid training for all lead in-country staff for our summer programmes. Our number of university partners increased to 45, and we successfully ran our first summer playground projects in Kenya. This expansion marks a significant milestone, broadening our reach and increasing the impact of our volunteering initiatives.



HIGHLIGHTS FROM 2023/24

We are immensely proud of the progress we have made in the past year. Here are some of our most significant achievements:



First Model ECDE Construction in Kenya

We completed our first model Early Childhood Development and Education (ECDE) centre at Obwolo Primary School in Kisumu, Kenya in partnership with Peter and Marina Rahal, the County Government of Kisumu and a number of small foundations. This marks an exciting new chapter for the charity. Additionally, we broke ground on our next ECDE projects in collaboration with County of Kisumu, at Ong'adi Primary School and Ratta Village.



Expanding Volunteer Programmes

This year, 274 UK university students participated in our volunteering programme, helping to build 14 playgrounds in Uganda and Kenya over the summer. Expanding our volunteering activities to new countries is a major milestone and a testament to the growing demand for our work.





Securing Our Largest Playground Tender with UNICEF Uganda

We secured a landmark contract with UNICEF Uganda to fabricate 72 playgrounds across 24 districts, in Uganda, in just four months - our biggest and fastest playground project to date! The contract also included community sensitisation initiatives and teacher training at all 72 locations, making this a major milestone for the organisation.



Delivering Programmes Across Six Countries

For the first time in our history, we expanded our reach to six countries in a single year, launching training and playground activities in Ghana, Kenya, Romania, South Sudan, Uganda, and Zambia. This achievement underscores our growing global impact.



Strengthening Government Partnerships

We hosted a high-profile delegation from the County Government of Kisumu in London, including His Excellency, Governor Prof. Peter Anyang' Nyong'o, First Lady Dorothy Nyong'o, Minister for Education Hon. John Awiti, and members of the County Assembly. This visit fostered a collaborative approach to transforming early childhood education in Kisumu and reinforced our commitment to long-term, government-backed solutions.



This year alone, our work has directly impacted 23,500 children, while 2,021 teachers, parents, caregivers, and community members have received training to create lasting change.

This past year has been one of resilience, innovation, and progress. We are deeply grateful to our dedicated teams in the UK and East Africa, our volunteers, donors, corporate and local government partners. Their unwavering support enables us to continue transforming children's lives through play. As we look ahead, we are excited to build on this momentum and create an even greater impact in the years to come.

LOOKING AHEAD – PRIORITIES FOR 2024/25

Building on the successes of the past year, our focus for 2024/25 will be on deepening our impact, strengthening financial sustainability, and expanding opportunities for engagement. As we navigate an increasingly challenging funding climate, we are committed to consolidating recent achievements while strategically growing our programmes, partnerships, and volunteer networks. The following three areas will be at the heart of our efforts in the year ahead:

1. Strengthening Financial Resilience

To sustain and scale our work, we must continue to diversify our income streams, foster long-term partnerships, and explore innovative funding models. By expanding our footprint in Kenya and maximising existing partnerships, we aim to secure the financial stability needed to drive lasting impact.

- **Expanding our footprint in Kenya:** Capitalise on growing partnerships and government interest to significantly expand our work in Kenya, mirroring the progress we have made in Uganda since 2009.
- **Diversifying income streams:** Focus on increasing unrestricted funding by growing corporate partnerships, expanding individual donor support, and identifying new social enterprise opportunities.
- **Exploring innovative funding models:** Assess opportunities for earned income, impact investment, and grant funding for large-scale projects to ensure long-term sustainability.
- **Maximising existing partnerships:** Deepen relationships with key partners, such as UNICEF, local governments, and corporate funders, to secure multi-year commitments and scale successful initiatives.



2. Scaling & Sustaining Impact

With a strong foundation in place, we will focus on developing new programmes that enhance play-based learning in early years education. This includes working with teacher training colleges, integrating play into government-led initiatives, and ensuring the sustainability of our model ECDE centres and training programmes.

- **Consolidating recent achievements:** Ensure the long-term success of newly established projects, including the ECDE model centres, playground builds, and training initiatives.
- **Developing new programmes:** Focus on play-based curriculum development for early years education, supporting teacher training colleges to integrate play-based teaching practices, and advocating for local government departments to embed play in all areas of their work that benefit children and communities.
- **Leveraging government collaboration:** Strengthen partnerships with county and national governments to secure co-investment in infrastructure and education initiatives.

3. Deepening Volunteer & Community Engagement

Our volunteering programmes remain a cornerstone of our work, and we will explore opportunities to expand into new countries and engage a more diverse range of young adults beyond university students. At the same time, we will continue empowering local communities to drive long-term change through capacity-building and alumni engagement initiatives.

- **Expanding international volunteering:** Explore opportunities to extend volunteering programmes to new countries, broadening our reach and impact.
- **Diversifying volunteer participation:** Open volunteering opportunities beyond university students to include other groups of young adults, such as those from apprenticeship schemes, youth organisations, and early-career professionals.
- **Strengthening alumni engagement:** Develop an active alumni network of past volunteers and trained professionals to champion our mission, fundraise, and advocate for play-based learning, globally.
- **Empowering local communities:** Provide more capacity-building opportunities for teachers, caregivers, and community leaders to sustain the impact beyond our direct interventions.



Our goal is to grow, innovate, and expand - bringing more play, learning, and opportunities in 2024/25!

THANK YOU!

Our achievements this year have only been made possible thanks to the incredible generosity and trust of numerous individuals and organisations. We extend our heartfelt appreciation to the following funders and partners, whose support over the past year has been truly indispensable:



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:

- Action for Children Trauma
- African Revival
- County Government of Kisumu
- Global Fund for Children
- Iganga District (Uganda)
- Kamuli District (Uganda)
- Kayunga District (Uganda)
- Ministry of Education & Sports (Uganda)
- New Horizons Foundation – Lupeni
- Office of the Prime Minister (Uganda)
- UNICEF

FUNDERS

- Bryan Guinness Charitable Trust
- Beatrice Laing Trust
- Gamely Games
- Miswa Chemicals Ltd
- Paulson-Ellis Charitable Trust
- ProSeed Trust
- R G Hills Charitable Trust

UNIVERSITY PARTNERS

Play Action International was born from the vision of passionate students determined to create meaningful change. Each year, we collaborate with the UK's top universities and RAGs to offer life-changing volunteering and fundraising opportunities to young people. This year, we were proud to partner with the following esteemed universities:

- Birmingham City University
- Bournemouth University
- Brunel University London
- Cardiff Metropolitan University
- Cardiff University
- City, University of London
- Falmouth University
- Leeds Beckett University
- Leeds Trinity University
- London School of Economics & Political Science
- Loughborough University
- Middlesex University
- Newcastle University
- Northumbria University
- Oxford Brookes University
- Royal Holloway University
- Solent University
- Staffordshire University
- TEDI
- Teeside University
- University of Bath
- University of Birmingham
- University of Bristol
- University of Chester
- University of Cumbria
- University of East Anglia
- University of East London
- University of Exeter
- University of Glasgow
- University of Hull
- University of Kent
- University of Liverpool
- University of Manchester
- University of Plymouth
- University of Roehampton
- University of Southampton
- University of Ulster
- University of Warwick
- University of Winchester
- University of York
- University for the Creative Arts
- York St John University



FINANCIAL REVIEW

The financial review is for the consolidated accounts of our operations in the UK and Uganda for the year ending 30th June 2024.

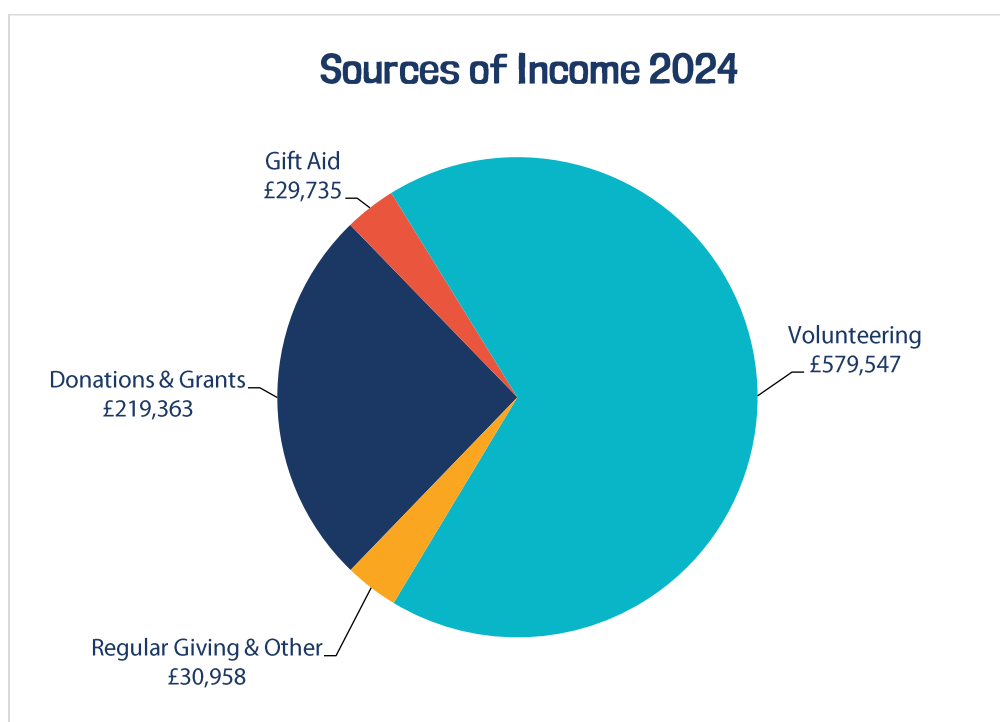
Business Model

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.

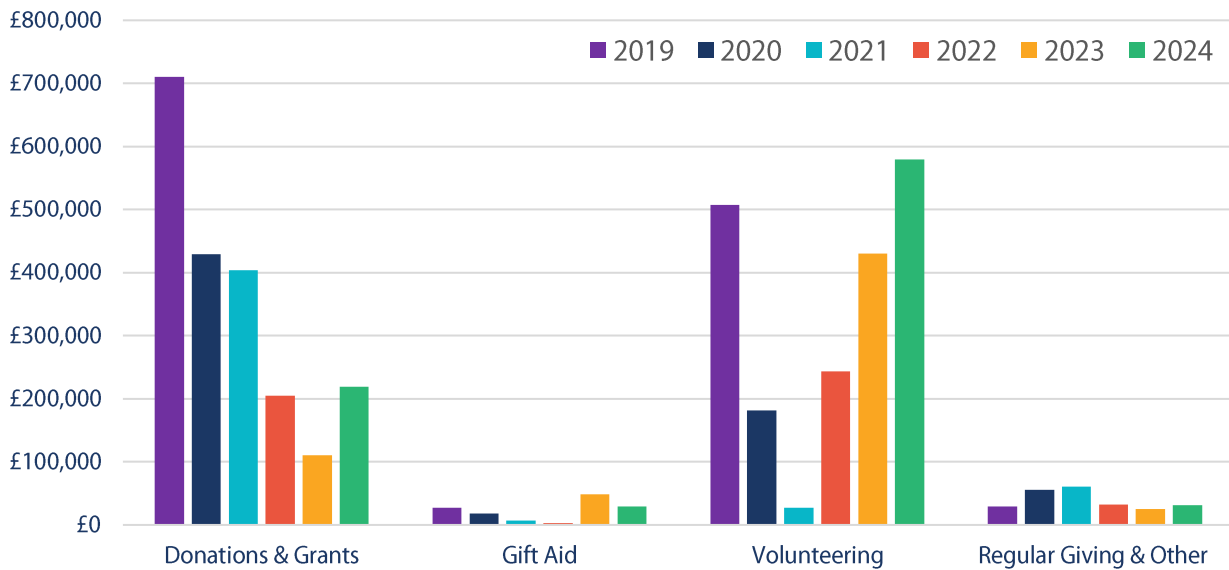
Income Overview

The past few years have been a journey of resilience and recovery following the challenges brought by the COVID-19 pandemic. As an organisation heavily reliant on international volunteering and fundraising, the restrictions on global travel had a profound impact on our income. In 2021, volunteering income fell to just £26,922 - the lowest in our history. However, we are proud to celebrate that this year, volunteering income has not only recovered but has exceeded pre-pandemic levels, reaching an impressive £579,547.



We have also seen encouraging progress in other areas. Receipts from regular giving and other income streams have returned to pre-pandemic levels. Donations and grants have also shown some recovery, increasing from £110,669 in 2023 to £219,363 in 2024, but they remain significantly below pre-COVID levels. Compared to the £709,932 we received in grants and donations in 2019, we are still facing a nearly 70% shortfall in this critical funding stream.

Source of Income 2019 – 2024

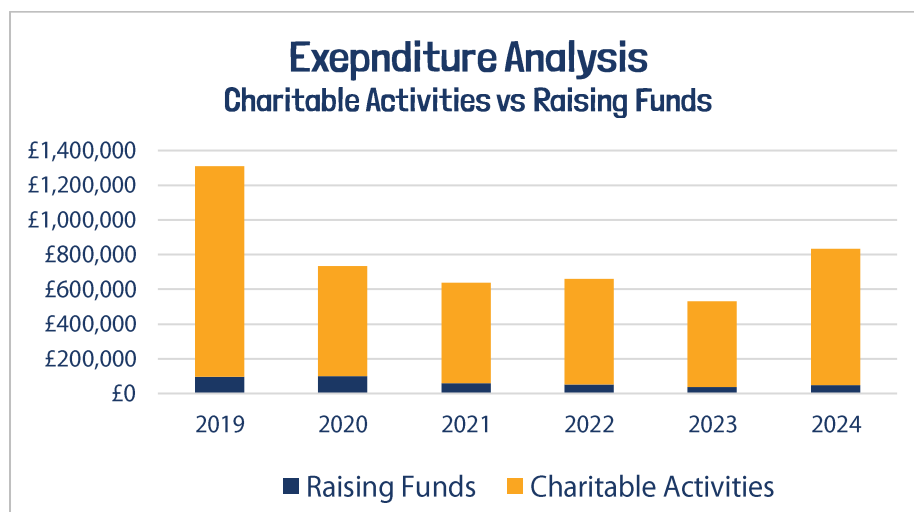


Several factors contribute to this ongoing challenge. Reductions in UKAID funding and the ODA (Official Development Assistance) budget have impacted the availability of grants for major international projects. Additionally, we have observed a shift in funding priorities, with many donors focusing on national charities and high-profile global crises, such as the wars in Ukraine and Gaza. These changes in the funding landscape present ongoing challenges, but they also highlight the need for diversification and innovation in our fundraising approach.

Despite these financial hurdles, our recovery continues. The growth in volunteering and regular giving reflects a renewed commitment from our supporters, and we remain determined to rebuild our income streams to ensure the sustainability of our mission.

Expenditure Overview

Our commitment to efficiency and maximising impact is evident in this year's expenditure. Despite a modest increase in fundraising costs - rising from £37,404 in 2023 to £49,799 in 2024, 94% of our expenditure was directly related to the delivery of our charitable activities. While we acknowledge that our expenditure on charitable activities has not yet returned to pre-pandemic levels (£1,214,046: 2019), we are moving in the right direction as our income base continues to grow. Spending on charitable programmes increased by nearly 60%, from £495,496 in 2023 to £785,268 in 2024. This trend reflects our strategic approach to recovery, ensuring that we rebuild sustainably while maintaining financial resilience.

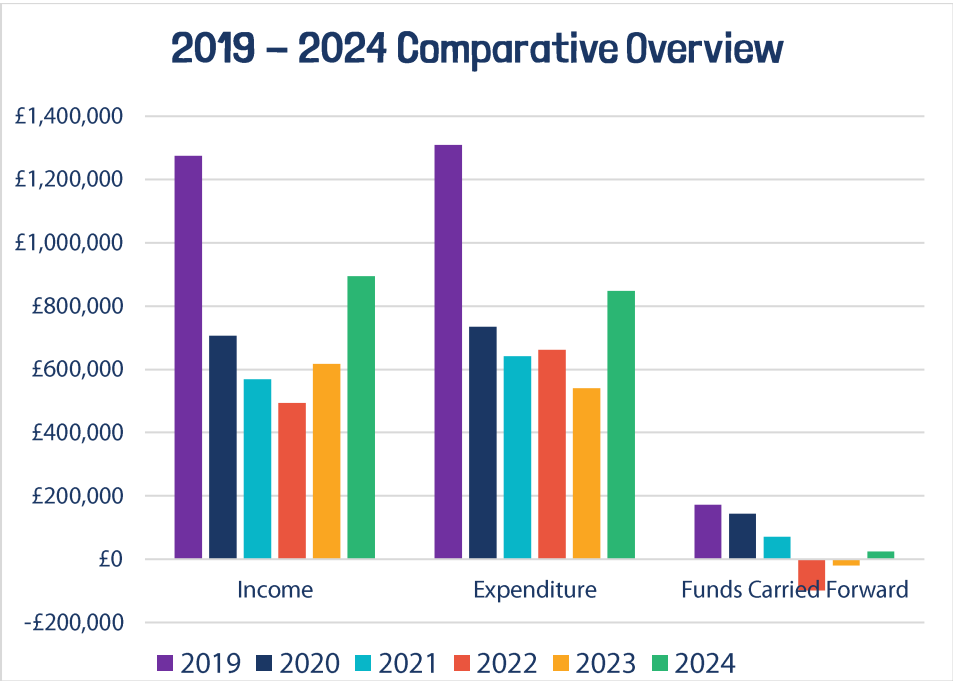


This growth highlights our ongoing commitment to keeping overheads low, ensuring that the maximum of available funds go directly to supporting children and communities. Compared to pre-pandemic levels, we have maintained a lean and efficient cost structure, allowing us to scale up impact without a proportionate rise in fundraising expenses.

As we continue our path to full recovery, we remain focused on delivering high-impact programmes while maintaining financial sustainability. Our ability to expand our charitable work so significantly while keeping fundraising costs controlled is a testament to the dedication and efficiency of our team and supporters.

Summary

The past few years have tested the charity like never before. The pandemic brought the greatest crisis in our history, causing a severe drop in income and forcing us to make difficult decisions to ensure the survival of our mission. However, the numbers now tell a story of recovery and renewal.



In 2022, our income had fallen to £493,638, well below our expenditure of £662,695 as we sought to honour existing programmes, resulting in a deficit of £98,254. Even in 2023, while our finances improved, we still carried forward a deficit of £20,850. This year, however, marks a turning point - our income has risen sharply to £893,868, outpacing our expenditure of £848,004, allowing us to carry forward £25,014, a strong signal that our charity continues on the path to recovery.

This achievement is not just about numbers - it is about the incredible people who have made this possible. We express our deepest gratitude to our teams in the UK and East Africa, whose dedication and sacrifices ensured our survival through the hardest of times. Their unwavering commitment has kept us moving forward, even in the face of uncertainty. We also extend our heartfelt thanks to our Board, who have continued to place their faith in our mission and our recovery. Their guidance and belief in the future of Play Action International have been invaluable. To our volunteers, who have shed sweat and tears raising funds, championing our work, and building the most wonderful play structures for children in Uganda and Kenya, we owe you everything. Your passion and hard work are at the heart of what we do. Finally, to our donors and partners, whose continued generosity has sustained us, we are deeply grateful. Your support allows us to reach more children, create more opportunities, and build a brighter future.

With our income base strengthening and expenditure growing in alignment with our impact, we are confident that Play Action International is now on an upward trajectory. There is still work to be done, but with the collective power of our team, supporters, and community, the future is bright.

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 at 30 June 2024, the charity's reserves continued to fall short of three months working capital. 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.

CASH FLOW AND OVERDRAFT POLICY

Due to the timing of the academic year and the seasonal nature of our fundraising, the charity currently makes use of an overdraft in the autumn months (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 risks associated with safeguarding, reputation, financial management, funding, international partnerships and health and safety as well as residual pandemic risks. 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**

The UK international development sector is facing a crisis due to the reduction in trusts & foundations supporting international projects and the increased competition for such available grants. The team continue to be creative as they seek new channels for income generation and are investing heavily in developing our international volunteering programme as well as securing corporate partnerships.

- **Cashflow**

Due to the timing of the academic year and the seasonal nature of our fundraising model, the charity currently makes use of an overdraft in the autumn months (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.

INVESTMENT POLICY

The Board of Trustees, having regard to the liquidity requirements of operating the charity, reserves when available, are held in an interest-bearing deposit account.

PUBLIC BENEFIT

In all matters, the trustees have had due regard for the guidance published by the Charity Commission on public benefit.

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.

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 remuneration is reviewed annually by the charity's Board and benchmarked against salaries of comparable organisations.

CHARITY NAME

Play Action International (or "PAI") operates in Uganda as East African Playgrounds (NGO reg. no. 9716) and in Kenya as Play Action International Kenya (OP. 218/051/22-487/13011).

CHARITY NUMBER (UK)

1172875

(previously registered as 1129244)

CHARITY CONTACT DETAILS

REGISTERED OFFICE & PRINCIPAL ADDRESS

Challenge House, Sherwood Drive, Bletchley, MK 3 6DP

CHARITY WEBSITE

www.playactioninternational.org

OUR MANAGEMENT

BOARD OF TRUSTEES

Dr Noorzaman Rashid (Chair)

Alex Minford (Treasurer)

Rob Taylor

Anuraag Parashar

CHIEF EXECUTIVE OFFICER

Murielle Maupoint

OTHER

INDEPENDENT EXAMINER

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

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 2nd March 2025 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 30th June 2024.

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

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

28th February 2025

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 30th June 2024

		Unrestricted Funds £	Restricted Funds £	Year to 30/06/24 Total Funds £	Period to 30/06/23 Total Funds £
	Note				
INCOMING RESOURCES					
Income & Endowments from:					
Donations & legacies	2	640,240	219,363	859,603	614,718
Other trading activities	3	19,780	-	19,780	1,283
Investments	4	43	-	43	4
Other	5	14,442	-	14,442	1,756
Total incoming resources		674,505	219,363	893,868	617,761
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	49,779	-	49,779	37,404
Charitable activities					
Play & Apprentice Programme	6	565,905	219,363	785,268	495,496
Other		4,066	-	4,066	6,773
Interest Payable		8,891	-	8,891	684
Total resources expended		628,641	219,363	848,004	540,357
NET INCOME / (DEFICIT)		45,864	-	45,864	77,404
RECONCILIATION OF FUNDS					
Total funds brought forward		(20,850)	-	(20,850)	(98,254)
TOTAL FUNDS CARRIED FORWARD		25,014	-	25,014	(20,850)

CONSOLIDATED BALANCE SHEET

As at 30th June 2024

	Note	Unrestricted Funds £	Restricted Funds £	30/06/24 Total Funds £	30/06/23 Total Funds £
FIXED ASSETS					
Tangible assets	10	12,146	-	12,146	17,151
CURRENT ASSETS					
Debtors	11	68,101	-	68,101	3,163
Cash at bank & in hand		140,950	-	140,950	95,184
		209,051	-	209,051	98,347
CREDITORS					
Amounts falling due within 1 year	12	(184,401)	-	(184,401)	(115,500)
NET CURRENT ASSETS		24,650	-	24,650	(17,153)
TOTAL ASSETS LESS CURRENT LIABILITIES	13	(11,782)	-	(11,782)	(20,848)
NET ASSETS		(25,014)	-	25,014	(20,850)
FUNDS OF THE CHARITY	15				
Restricted funds				-	-
Unrestricted funds				25,014	(20,850)
TOTAL FUNDS				25,014	(20,850)

The financial statements were approved by the Board of Trustees on 2nd March 2025 and were signed on its behalf by:

Dr Noorzaman Rashid
Chair of Board of Trustees

Alex Minford, FCA
Treasurer

CONSOLIDATED CASH FLOW STATEMENT

For the year ended 30th June 2024

		Unrestricted Funds £	Restricted Funds £	Year to 30/06/24 Total Funds £	Period to 30/06/23 Total Funds £
	Note				
Cash flows from operating activities					
Net cash provided by operating activities	16	48,023	-	48,023	156,200
Cash flows from investing activities					
Purchase of tangible assets		-	-	-	-
Disposal of tangible assets		7,695	-	7,695	-
		7,695	-	7,695	-
Cashflows from financing activities					
Bank loans & overdrafts		(9,952)	-	(9,952)	(68,297)
(DECREASE)/INCREASE IN CASH & CASH EQUIVALENTS IN THE YEAR		45,766	-	45,766	87,903
CASH & CASH EQUIVALENTS					
At the beginning of the period		95,184	-	95,184	7,281
At the end of the period		140,950	-	140,950	95,184
NET CHANGE IN CASH & CASH EQUIVALENTS IN THE YEAR		45,766	-	45,766	87,903

CONSOLIDATED NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th June 2024

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 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 charity amended its accounting date to 30 June with effect from the reporting period to 30 June 2023; this is to align the results and financial position more closely with the charity's funding cycle. These financial statements cover a twelve-month period with nine-month comparison as last reported.

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 Non-Government Organisation (registration number 9716). EAP is fully controlled by the UK operation (Play Action International Ltd) as it appoints the board and Managing Director of EAP.

The Ugandan operation, which is structured as a non-profit membership organisation in Uganda, prepares separate financial statements for the year ending 30th June, 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 and audit in accordance with International Standards on Auditing, gave an unqualified audit opinion for the year ended 30th June 2024.

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 30/06/24 Total Funds £	Period to 30/06/23 Total Funds £
Institutional donations & grants	-	219,363	219,363	110,669
Gift aid	29,735	-	29,735	49,067
Volunteer fundraising & contributions to participation costs	579,547	-	579,547	429,897
Regular giving & other donations	30,958	-	30,958	25,085
	640,240	219,363	859,603	614,718

Institutional grants and donations of £5,000 and above in the year ended 30th June 2024, and included in the above, are as follows:

		Programme (see Note 15)
UNICEF	£111,526	Uganda programme
African Revival	£33,690	South Sudan programme
Miswa Chemicals Limited	£10,000	Kenya programme
Mustard Seed Academy	£8,845	Uganda programme
Transformation Ministries	£8,212	Uganda programme
New Horizons Foundation (Lupeni)	£7,907	Romania programme
ProSeed Charitable Trust	£7,500	Kenya programme
Gamely Limited	£6,314	Kenya programme
Teach the Children	£5,238	Uganda programme

3. INCOME FROM OTHER TRADING ACTIVITIES – CONSOLIDATED & UK

	Year to 30/06/24 £	Period to 30/06/23 £
Training	9,358	-
Lottery & Raffles	1,383	-
Commissions	9,039	-
Other	-	1,283
	19,780	1,283

4. INVESTMENT INCOME – CONSOLIDATED & UK

	Year to 30/06/24 £	Period to 30/06/23 £
Interest receivable	43	4

5. OTHER INCOME – CONSOLIDATED & UK

	Year to 30/06/24 £	Period to 30/06/23 £
Insurance claims	6,936	-
Income from asset disposals & other income	7,506	1,756
	14,442	1,756

6. EXPENDITURE – CONSOLIDATED

	Direct costs £	Allocation of support costs £	Year to 30/06/24 Total £	Period to 30/06/23 Total £
Expenditure on:				
Raising funds	-	49,779	49,779	37,404
Charitable activities:				
Play & apprenticeship programmes	835,047	(49,779)	785,268	495,496
Other	4,066	-	4,066	6,773
Interest payable	8,891	-	8,891	684
	848,004	-	848,004	540,357

Direct costs include foreign exchange gains recognised during the year of £2,806 (2022/23: £372) on remittances between the UK and Uganda.

7. SUPPORT COSTS – CONSOLIDATED & UK

	Year to 30/06/24 £	Period to 30/06/23 £
UK Staff costs	182,069	93,180
Management & administration costs	78,715	53,439
Charity running costs	41,464	18,427
Governance costs	2,061	1,900
	304,309	166,946

	Year to 30/06/24 £	Period to 30/06/23 £
GOVERNANCE COSTS		
Independent examiner's remunerations		
Examination services	1,800	1,900
Trustee expenses	-	-
Legal & regulatory	-	-
DBS & Safeguarding	261	-
	2,061	1,900

8. STAFF COSTS – CONSOLIDATED

	Year to 30/06/24 £	Period to 30/06/23 £
Wages & salaries	227,059	143,525
Social security costs	15,299	13,319
Pension costs	3,627	2,291
	245,985	159,135

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

	Year to 30/06/24	Period to 30/06/23
UK – Management	1	1
UK – Administration & support	5	4
Uganda	23	26
	29	31

The Chief Executive Officer (“CEO”) is considered to be the key management of the charity. Murielle Maupoint was CEO throughout the period and remuneration paid to her during the year was £71,767 (2022/23: £51,702. 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 travel costs were re-imbursed in the current year; (2022/23: £Nil).

10. TANGIBLE FIXED ASSETS – CONSOLIDATED

	Office equipment & motor vehicles £	Tools, equipment, fixtures & fittings £	Totals £
COST			
At 1 st July 2023	6,333	40,520	46,853
Additions	-	-	-
Disposals	(1,182)	(2,056)	(3,238)
At 30 th June 2024	5,151	38,464	43,615
DEPRECIATION			
At 1 st July 2023	5,347	24,355	29,702
Charge for the period	848	3,698	4,546
Eliminated on disposal	(1,208)	(1,571)	(2,779)
At 30 th June 2024	4,987	26,482	31,469
NET BOOK VALUE			
At 30 th June 2024	164	11,982	12,146
At 1 st July 2023	986	16,165	17,151

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

	30/06/24	30/06/23
	£	£
Accrued income	65,805	-
Trade debtors	169	3,163
Other debtors	2,127	-
	68,101	3,163

Accrued income balance are released to the Statement of Financial Activities the year in line with performance.

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

	30/06/24	30/06/23
	£	£
Bank loans	10,650	11,537
Bank overdraft	-	-
Trade creditors	9,846	17,210
Other creditors	41	41
Trustee loans	5,000	5,000
Accrued expenses	140,536	46,049
Taxation & social security	18,328	35,663
	184,401	115,500

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.

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

13. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR – CONSOLIDATED

	30/06/24	30/06/23
	£	£
Bank loans	11,782	20,848
	11,782	20,848

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:

	30/06/24	30/06/23
	£	£
Within one year	1,440	1,440
Within two to five years	880	880
After five years	-	-
	2,320	2,320

15. CHARITY FUNDS – CONSOLIDATED

	At 01/07/23 £	Income £	Expenditure £	At 30/06/24 £
Restricted funds				
Uganda play programme	-	40,426	(40,426)	-
South Sudan programme	-	33,690	(33,690)	-
Kenya programme	-	25,814	(25,814)	-
Romania programme	-	7,907	(7,907)	-
UNICEF	-	111,526	(111,526)	-
Total restricted funds	-	219,363	(219,363)	-
Unrestricted funds				
General funds	(20,850)	674,505	(628,641)	25,014
TOTAL FUNDS	(20,850)	893,868	(848,004)	25,014

	At 01/10/22 £	Income £	Expenditure £	At 30/06/23 £
Restricted funds				
Uganda play programme	-	102,106	(102,106)	-
UK programme	8,792	-	(8,792)	-
Kenya programme	-	8,563	(8,563)	-
Total restricted funds	8,792	110,669	(119,461)	-
Unrestricted funds				
General funds	(107,046)	507,092	(420,896)	(20,850)
TOTAL FUNDS	(98,254)	617,761	(540,357)	(20,850)

Restricted funds

Grants are sought and received towards the specific costs of our principal programmes: i) Uganda play programme, where funds are applied in disadvantaged communities, including refugee settlements, to install playgrounds, and provide play-based training for these communities; ii) our Kenya programme, where funds are applied to extend our community and refugee play programmes into Kenya; iii) in South Sudan funds provided playgrounds; iv) in Romania PAI provided play-based STEM training to primary school teachers; and v) UNICEF funded playgrounds and teacher training in Uganda.

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 30/06/24 £	Period to 30/06/23 £
Reconciliation of net income to net cash flows from operating activities				
Net surplus for the year	45,864	-	45,864	77,404
Adjusted for:				
Depreciation	4,546	-	4,546	4,237
(Gain)/Loss on disposal of Fixed Assets	(7,236)	-	(7,236)	13,836
(Increase)/decrease in debtors	(64,939)	-	(64,939)	28,927
Increase/(decrease) in creditors	69,788	-	69,788	31,796
Net cash generated/(absorbed) by operating activities	48,023	-	48,023	156,200

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 30th June 2024 nor during the period ended 30th June 2023.

18. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Period to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	2	504,049	110,669	614,718	483,536
Other trading activities	3	1,283	-	1,283	-
Investments	4	4	-	4	3
Other	5	1,756	-	1,756	10,099
Total incoming resources		507,092	110,669	617,761	493,638
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	6	37,404	-	37,404	51,120
Charitable activities					
Play & Apprentice Programmes	6	376,035	119,461	495,496	610,047
Other		6,773	-	6,773	406
Interest Payable		684	-	684	1,122
Total resources expended		420,896	119,461	540,357	662,695
NET INCOME / (DEFICIT)		86,196	(8,792)	77,404	(169,057)
RECONCILIATION OF FUNDS					
Total funds brought forward		(107,046)	8,792	(98,254)	70,803
TOTAL FUNDS CARRIED FORWARD		(20,850)	-	(20,850)	(98,254)

UK STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 30th June 2024

		Unrestricted Funds £	Restricted Funds £	Year to 30/06/24 Total Funds £	Period to 30/06/23 Total Funds £
	Note				
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	1	640,241	75,671	715,912	566,987
Other trading activities		14,709	-	14,709	1,283
Investments		-	-	-	1
Other		-	-	-	-
Total incoming resources		654,950	75,671	730,621	568,271
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	2	49,779	-	49,779	37,404
Charitable activities					
Play & Apprentice Programmes	2	538,709	75,671	614,380	396,524
Other		-	-	-	2,509
Interest Payable		8,891	-	8,891	684
Total resources expended		597,379	75,671	673,050	437,121
NET INCOME / (DEFICIT)		57,571	-	57,571	131,150
RECONCILIATION OF FUNDS					
Total funds brought forward		(14,197)	-	(14,197)	(145,347)
TOTAL FUNDS CARRIED FORWARD		43,374	-	43,374	(14,197)

UK BALANCE SHEET

As at 30th June 2024

	Note	Unrestricted Funds £	Restricted Funds £	30/06/24 Total Funds £	30/06/23 Total Funds £
FIXED ASSETS					
Tangible assets		-	-	-	-
CURRENT ASSETS					
Debtors	3	1,158	-	1,158	2,000
Cash at bank & in hand		119,649	-	119,649	77,250
		120,807	-	120,807	79,250
CREDITORS					
Amounts falling due within 1 year	4	(65,651)	-	(65,651)	(72,599)
NET CURRENT ASSETS		55,156	-	55,156	6,651
CREDITORS					
Amounts falling due after 1 year	5	(11,782)	-	(11,782)	(20,848)
NET ASSETS		43,374	-	43,374	(14,197)
FUNDS OF THE CHARITY					
Restricted funds	6			-	-
Unrestricted funds				43,374	(14,197)
TOTAL FUNDS				43,374	(14,197)

The financial statements were approved by the Board of Trustees on 2nd March 2025 and were signed on its behalf by:

Dr Noorzaman Rashid
Chair of Board of Trustees

Alex Minford, FCA
Treasurer

UK NOTES TO THE FINANCIAL STATEMENTS

For the year ended 30th June 2024

1. UK: INCOME FROM DONATIONS & LEGACIES

	Unrestricted Funds	Restricted Funds	Year to 30/06/24 Total Funds	Period to 30/06/23 Total Funds
	£	£	£	£
Institutional donations & grants	-	75,671	75,671	62,938
Gift aid	29,735	-	29,735	49,067
Volunteer fundraising & contributions to volunteer participation costs	579,547	-	579,547	429,857
Regular giving & other donations	30,959	-	30,959	25,085
	640,241	75,671	715,912	566,987

Institutional grants and donations of £5,000 and above in the year ended 30th June 2024, and included in the above, are as follows:

		Programme (see Note 15)
African Revival	£33,690	South Sudan programme
Miswa Chemicals Limited	£10,000	Kenya programme
New Horizons Foundation (Lupeni)	£7,907	Romania programme
ProSeed Charitable Trust	£7,500	Kenya programme
Gamely Limited	£6,314	Kenya programme

2. UK: EXPENDITURE

	Direct costs	Allocation of support costs	Year to 30/06/24 Total	Period to 30/06/23 Total
	£	£	£	£
Expenditure on:				
Raising funds	-	49,779	49,779	37,404
Charitable activities:				
Play & apprenticeship programmes	664,159	(49,779)	614,380	396,524
Other	-	-	-	2,509
Interest payable	8,891	-	8,891	684
	673,050	-	673,050	437,121

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 £278,158 (2022-23: £171,739) remitted to PAI's Ugandan operations.

3. UK: DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/06/24	30/06/23
	£	£
Trade Debtors	169	169
Prepayments	-	-
Other debtors	989	2,000
	1,158	2,000

4. UK: CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30/06/24	30/06/23
	£	£
Bank loans	10,650	11,537
Bank overdraft	-	-
Trade creditors	9,846	17,211
Trustee loans	5,000	5,000
Other creditors	41	41
Accrued expenses	21,786	3,147
Taxation & social security	18,328	35,663
	65,651	72,599

The Bank Loans 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.

5. UK: CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	30/06/24	30/06/23
	£	£
Bank loans	11,782	20,848
	11,782	20,848

6. UK: CHARITY FUNDS

	At 01/07/23 £	Income £	Expenditure £	At 30/06/24 £
Restricted funds				
Uganda play programme	-	16,574	(16,574)	-
South Sudan programme	-	33,690	(33,690)	-
Kenya programme	-	17,500	(17,500)	-
Romania STEM programme	-	7,907	(7,907)	-
Total restricted funds	-	75,671	(75,671)	-
Unrestricted funds				
General funds	(14,197)	654,950	(597,379)	43,374
TOTAL FUNDS	(14,197)	730,621	(673,050)	43,374

	At 01/10/22 £	Income £	Expenditure £	At 30/06/23 £
Restricted funds				
Community play programme	-	45,375	(45,375)	-
Kenya programme	-	9,000	(9,000)	-
UK programme	8,792	-	(8,792)	-
Programme development	-	8,563	(8,563)	-
Total restricted funds	8,792	62,938	(71,730)	-
Unrestricted funds				
General funds	(154,139)	505,333	(365,391)	(14,197)
TOTAL FUNDS	(145,347)	568,271	(437,121)	(14,197)

Restricted funds

Grants are sought and received towards the specific costs of our three programmes: i) Uganda play programme, where funds are applied in disadvantaged communities, including refugee settlements to install playgrounds, and provide play-based training for these communities; ii) our Kenya programme, where funds are applied to extend our community and refugee pay programmes into Kenya, iii) South Sudan funds provided playgrounds; and iv) in Romania PAI provided STEM training to primary school teachers; and v) UK programme, where funds are applied to develop community play activities 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.

7. UK: COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted Funds £	Restricted Funds £	Year to 30/06/23 Total Funds £	Year to 30/09/22 Total Funds £
	Note				
INCOMING RESOURCES					
Income & endowments from:					
Donations & legacies	1	504,049	62,938	566,987	402,548
Other trading activities		1,283	-	1,283	-
Investments		1	-	1	3
Other		-	-	-	6,125
Total incoming resources		505,333	62,938	568,271	408,676
RESOURCES EXPENDED					
Expenditure on:					
Raising funds	2	37,404	-	37,404	51,120
Charitable activities					
Play & Apprentice Programmes	2	324,794	71,730	396,524	504,363
Other		2,509	-	2,509	405
Interest Payable		684	-	684	1,122
Total resources expended		365,391	71,730	437,121	557,010
NET INCOME / (DEFICIT)		139,942	(8,792)	131,150	(148,334)
RECONCILIATION OF FUNDS					
Total funds brought forward		(154,139)	8,792	(145,347)	2,987
TOTAL FUNDS CARRIED FORWARD		(14,197)	-	(14,197)	(145,347)