

SC026909.2024.1

International Play Association (IPA) Scotland

Financial Statement

31st December 2024

Registered Charity Number SC026909

IPA Scotland Financial Statement 31st December 2024

Financial Statement

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Trustees' Report

Objectives and Activity

IPA Scotland is a Scottish Charitable Incorporated Organisation (SCIO): charity number SC026090. IPA Scotland is a branch of the International Play Association: Promoting the Child's Right to Play, an organisation with members in around 50 countries worldwide. It is run by members 'to protect, preserve and promote the child's right to play'. In Scotland our activities include seminars, international play work exchanges and contributing to policy and rights agendas. Members are also part of the international network.

As part of IPAGlasgow2023 post-conference work, [REDACTED] and [REDACTED] met with the Minister for Children, Young People and the Promise, [REDACTED], at the Scottish Government. As a result, we submitted independent, constructive feedback on the refresh of National Play Strategy.

In 2024 the United Nations approved the inaugural International Day of Play to be observed on 11th June. IPA Scotland celebrated the day with a scoping exercise for the Scottish Play Research group at an event at Queen Margaret University. This was part of a plan to formalise and launch the group in the coming year, something welcomed by play advocates, organisations and academics.

Following a presentation about Play in Climate Change at our AGM, members were keen to do more to raise awareness on the subject and potentially create a publication similar to the 'Play in Crisis' to support practitioners and others. This is a project is currently being developed with members. Soon after the AGM we also started initial discussions about transcribing the Play in Crisis toolkit into Arabic to be used in Palestine.

The second part of the year has seen the board taking some time, following IPAGlasgow2023, to work out its aims and identity for the next three years. We have also been talking to members about their interests and what we should be doing going forward to the next international conference in New Zealand in 2026.

Play Scotland presented IPA Scotland with an award at their AGM in recognition for the work we did around the conference and beyond to advance the child's right to play. We continue to advocate for play at a government level having provided feedback on the Scottish Government's refresh of the Play Strategy.

At the 2024 AGM two board members stepped down: [REDACTED] and [REDACTED]. We want to thank them both for all they have done in progressing the work of IPA Scotland during their years of being on the board. We were also pleased to welcome two new board members: [REDACTED] and [REDACTED]. [REDACTED] was elected as the National Representative on the IPA World Council. The 12 elected board members then chose the office bearers at their first meeting after the AGM.

The deficit for the period to 31st December 2024 on unrestricted funds was £4,446 as stated in the receipts and payments account. IPA Scotland had £1,877 deposited with the Ecology Building Society at that date but no other funds or investments apart from current account accounts held with Bank of Scotland and Royal Bank of Scotland.

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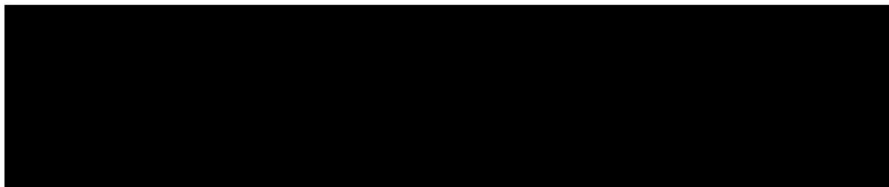
The Trustees of IPA Scotland, as voted by our membership:



Independent Examiner:



Bankers: Bank of Scotland and Royal Bank of Scotland



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Receipts and Payments Account *

for the period ended 31st December 2024

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024 (£)	Total 2023 (£)
RECEIPTS (£)				
Service Graphics Refund	354	0	354	0
Building Society Interest	50	0	50	45
Conference Ticket Sales	0	0	0	132,275
Gala Dinner Ticket Sales	0	0	0	8,323
Glasgow Convention Bureau Payment	0	0	0	3,500
Exhibition Space Sales	0	0	0	3,030
Donation – Conference Development	0	0	0	0
Donation – Conference Bursary Fund	0	0	0	41,485
Donation – Canada Speaker	0	0	0	3,000
Sponsorship	0	0	0	2,500
Sponsorship – Great Britain Sasakawa Foundation	0	0	0	1,773
Subscriptions	0	0	0	933
Miscellaneous	0	0	0	13,011
	404	0	404	209,875

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	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
PAYMENTS (£)				
Conference Report	3,219	0	3,219	0
Insurance	172	0	172	446
International Day of Play Event	587	0	587	0
AGM Expenses	316	0	316	720
Miscellaneous	556	0	556	16,220
PoLR (Web Site Upgrade)	0	0	0	0
GCU Costs	0	0	0	88,086
Overpaid Bursary Donation Refund	0	0	0	35,714
Conference Organiser	0	0	0	23,682
Glasgow Science Centre Hire	0	0	0	15,916
Conference Development Work (R Mathers – See Note 3)	0	0	0	13,280
Hotel Costs	0	0	0	12,547
Day 4 Events	0	0	0	11,385
Bursary Payments	0	0	0	6,649
World Board/Speaker Travel Expenses	0	0	0	5,464
M Gray Smith Speaking Fee	0	0	0	3,603
Conference Report	0	0	0	3,485
Coach Hire	0	0	0	2,075
Conference Dressing	0	0	0	2,053
Ceilidh: Oran Mor Venue	0	0	0	1,700
Ceilidh Band	0	0	0	1,500
Branded Water Bottles	0	0	0	1,409
Badges & Lanyards	0	0	0	1,285
Glasgow Film Theatre Hire	0	0	0	1,020
Singer (Gala Dinner)	0	0	0	1,000
Conference Publication	0	0	0	1,000
Volunteers	0	0	0	100
	4,850	0	4,850	250,339
Surplus (Deficit)	(4,446)	0	(4,446)	(40,464)

There are no other recognised gains or losses and no separate Statement of Financial Activities has been included in these accounts. * Totals may not sum due to rounding.

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Balance Sheet
at 31st December 2024

		2024 (£)	2023 (£)
Current Assets*	Note		
Cash at Bank		11,645	16,141
Cash at Building Society	2	1,877	1,827
		13,522	17,968
Represented By:			
Unrestricted Funds		10,522	14,968
Restricted Funds		3,000	3,000
		13,522	17,968

Statement of Balances
at 31st December 2024

Funds Reconciliation*	Unrestricted Funds 2024 (£)	Restricted Funds 2024 (£)	Total 2024 (£)	Total 2023 (£)
Cash at Bank – 31/12/23	14,968	3,000	17,968	58,432
Surplus/(Deficit) For Year	(4,446)	0	(4,446)	(40,464)
Cash at Bank – 31/12/24	10,522	3,000	13,522	17,968

Bank & Cash Balances

Bank Current Account	11,645	16,141
Building Society Account	1,877	1,827
	13,522	17,968

* Totals may not sum due to rounding.

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Notes

for the accounting period ending 31st December 2024

1. Accounting Policies

These accounts are drawn up on the historical cost basis of accounting and in accordance with the Statement of Recommended Practice 'Accounting by Charities'.

Receipts are brought into the accounts for the year in which they are receivable.

2. Building Society funds

A Charity Deposit Trust account (No 5301015447) was held with the Ecology Building Society.

3. Trustee Payments

During 2023 a Trustee – [REDACTED] – was paid £13,280 to carry out work related to the development of the IPA World Conference, prior to a professional conference organiser being appointed. These services were outside the Trustee role, and were approved by IPA Scotland's Board.

Report of the Independent Examiner to the Members of the International Play Association (IPA)

I report on the accounts of the charity for the accounting period ending 31st December 2024 set out in pages 2 and 3.

Respective responsibilities of the Treasurer and Examiner

The charity's Trustees are responsible for the preparation of the accounts in accordance with the IPA Scotland Constitution, the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Treasurer considers that the audit requirements of Regulation 10 (1) of the Accounts Regulations do not apply. It is my responsibility to examine the accounts as required under Section 44 (1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept and a comparison of the accounts presented with these records. It also includes consideration of any unusual terms or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required of an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In the course of my examination, no matter has come to my attention

1. Which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations, have not been met, or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

