

**EAST LoTHIAN PLAY ASSOCIATION**  
**SCOTTISH CHARITY NO. SC030069**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**EAST LoTHIAN PLAY ASSOCIATION**

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FOR THE YEAR ENDED 31 MARCH 2022**

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## **EAST LoTHIAN PLAY ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

The Trustees have pleasure in presenting their report together with the financial statements and the independent examiner's report for the year ended 31 March 2022.

#### **Reference & Administrative Information**

##### **Charity Name**

East Lothian Play Association

##### **Charity Number**

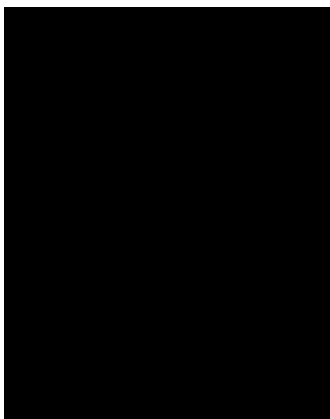
SC030069

##### **Principal office**

The Fraser Centre  
3A Winton Place  
Tranent  
EH33 1AF

##### **Trustees**

The Management Committee are the Trustees of the Charity. The committee who served during the year under review until current is:



Chair

Secretary

Treasurer

Co-opted May 2021

Appointed December 2021

Resigned December 2021

Resigned December 2021

Resigned December 2021

##### **Bankers**

Royal Bank of Scotland  
36 High Street  
Tranent  
EH33 1HQ

##### **Independent Examiner**



EA Independent Ltd  
1 Rosebery Place  
Dunbar  
EH42 1AQ

## **EAST LoTHIAN PLAY ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

#### **Structure Governance & Management**

##### **Legal status and founding document**

East Lothian Play Association is an unincorporated body regulated by a written constitution.

##### **Recruitment and appointment of Trustees**

Committee members are elected at the AGM or are co-opted.

##### **Entitlement to appoint Trustees**

By nominating members, their respective employers are exercising their right under the constitution of the Charity.

##### **Organisational Structure**

Day-to-day management of East Lothian Play Association is organised by the Committee which normally meets every four to six weeks.

##### **Proposal to wind up**

In line with its constitution, and with the agreement of the Scottish Charity Regulator, the trustees intend to apply to OSCR to wind up the charity and transfer all activities, assets and liabilities to East Lothian Play Association SCIO (ELPA SCIO) as at 1st April 2022. ELPA SCIO was incorporated on 2nd June 2020 with registered number SC050202 to replace ELPA.

#### **Objectives & Activities**

##### **Purpose and principal activities**

East Lothian Play Association is an umbrella organisation made up of representatives from East Lothian communities, ELC Council and partners. The association aims to:

- Provide a network for play providers and volunteers
- Provide a forum for discussion and exchange of ideas and information, and
- Promote the wider benefits of play through education and training

##### **Achievements and review of the year**

ELPA is a constantly busy and evolving charity. Across the whole team of staff, volunteers, Trustees and students, ELPA is happy to bring energy, innovation and commitment to children's play across East Lothian.

In the year 2011-22, the personal and organisations impact of Covid-19, was still being felt by ELPA and the children, families and partners with whom we work. Nevertheless, there was a welcome return to more typical ways of working, with the easing of many restrictions. ELPA was very glad to be back in our office at the Fraser Centre in Tranent, a welcoming space very much suited to the ELPA ethos and ideally located for our work.

## EAST LoTHIAN PLAY ASSOCIATION

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022

#### Achievements and review of the year continued

Our Play Ranger team was funded once again by the *Community Organised Outdoor Play Fund* (Inspiring Scotland), enabling us to offer regular local play sessions focussed on SIMD 1& 2 areas (these are areas identified as amongst the most disadvantaged in Scotland on a set of national criteria). The Play Rangers are out all year round, in all weathers, supporting children and families' physical and mental wellbeing through free, fun, friendly play in the heart of communities.

Playful Musselburgh, funded by the Musselburgh Area partnership came to a conclusion having connected with a wide range of partners and provided a range of opportunities, including:

- three sets of family play resources reaching 2,400 families
- 10 family and community events for 243 participants
- three organisations supported to improve play spaces and deliver loose parts play
- Pop Up Play event attended by 100 people
- two schools, providing 48 loose parts play sessions to 838 participants
- 20 Ok to Play banners displayed during summer holidays 2021 across the Musselburgh area (and featured on STV news).

“When my daughter sees it, she shouts: Ok let's play!”

July and August of 2021 saw ELPA's first 'Summer of Play' of play programme, funding through the Governments 'Get into Summer' initiative. Our busy team were like a travelling circus moving from park to park all over the county to deliver 'Pop Up Play' events all summer.

And with all this going on we also began to work on new initiatives, such as our partnership with East Lothian Libraries funded by the Scottish Libraries Information Council, our Spark Play parks project funded by Fa'side Area partnership and our broader partnerships programme supported by East Lothian Council's One Council Partnership.

ELPA is also now a member of two significant European consortia P4Play.eu and Erasmus+ Loose parts Play.

**P4Play.eu:** [REDACTED] arrived to join ELPA for a secondment through [REDACTED] PhD at Queen Margaret University, Edinburgh (QMU) and University College Cork (UCC). This is part of the P4PLAY Marie Skłodowska-Curie Innovative Training Network - a European Joint Doctorates programme in Occupational Science for Occupational Therapists. It is a collaboration between the Departments of Occupational Science & Occupational Therapy in University College Cork, Ireland, Lulea University of Technology, Sweden, Queen Margaret University, Edinburgh, Scotland and Zurich University of Applied Sciences, Switzerland. The consortium also includes partner organisations from across Europe including government play policy advisors, NGO advocacy groups and designers of play materials.

ELPA is very proud to be a member of this consortium and has gained a great deal by welcoming Silvia to the team.

## **EAST LoTHIAN PLAY ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

#### **Achievements and review of the year continued**

**Erasmus+ Loose Parts Play:** The Loose Parts Play project's main goal is to assist schools to develop an effective environment for children's play using 'loose parts'. It builds on previous Erasmus+ projects on supporting children's play. There are eight partners: four NGOs and four pilot schools from Hungary, Poland, Scotland and Slovakia.

The external evaluator remarked that the project had continued to be deeply affected by the COVID-19 pandemic and it was also suddenly affected by the invasion of Ukraine, since our partner countries share borders with Ukraine. Despite this the project has progressed on all of its goals and in-person meetings have resumed. The project timeline has been extended by 6 months to take into account the earlier challenges.

The Trustees organised a second ELPA Strategy Day in August 2021 and were once again very grateful that Ricki McLaughlin kindly donated his time to facilitate the session. The objectives were to

- think about the organisational structure and what ELPA needs to deliver its services now and in future
- review the services ELPA delivers and how we evaluate those services
- share lessons learned from Covid and what they mean for ELPA.

This led to updates to ELPA Strategic Plan and pointed clearly to organisational developments that would help to sustain ELPA into the future.

The Trustees wish to pay tribute to the hard-working staff, including our invaluable administrative officer who joined us in the course of the year.

#### **Financial Review**

##### **Results for the year**

In the year to 31 March 2022 the Charity had receipts of £48,058 (2021: £123,908) and made payments of £113,065 (2021: £69,846), resulting in net payments for the year of £65,007 (2021: net receipts £54,062). Fund balances (cash and bank only) were £30,651 at 31 March 2022 (2021: £95,658).

##### **Reserves policy**

As at 1 April 2022, all funds will be transferred to ELPA SCIO (SC050202).

##### **Contribution by East Lothian Council**

The Trustees acknowledge the support given by East Lothian Council. Their staff provide invaluable advice, guidance and partnership as well as use of facilities for venues for meetings and running events in line with our charitable activities (as restrictions allow). ELPA is grateful to East Lothian Council for the funding supporting two posts through One Council funding and Musselburgh Area Partnership, and for the continued support of the Area Partnerships.

## **EAST LoTHIAN PLAY ASSOCIATION**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2022**

#### **Trustee remuneration and expenses**

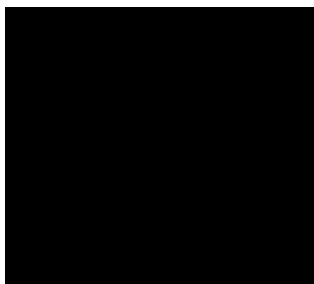
Trustees do not receive remuneration or expenses in connection with their role on the Management Committee or as Trustee of the charity. No related party transactions took place in the year. (2021: a trustee received £323 for consultancy services incurred in project delivery, in line with the charity's policy on payments to Trustees).

#### **Plans for future periods**

All assets and liabilities of the charity will transfer to ELPA SCIO and the trustees will apply to OSCR for permission to wind up. This is in line with the charity's constitution and as per the understanding of OSCR on incorporating ELPA SCIO. The assets and funds that will be transferred on 1 April 2022 are:

<b>Project / fund</b>	<b>Balance</b>
Erasmus +	£14,088
Tinkertown	£5,619
Spark the Park	£4,950
Playful Families Musselburgh	£2,407
Spark the Play	£769
Play Rangers	£99
Libraries at Play	-£1,033
Unrestricted funds	<u>£3,752</u>
Bank balance transferred	£30,651

Approved by the Trustees on 30 August 2022 and signed on their behalf by:



Chair

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST LoTHIAN PLAY ASSOCIATION**

I report on the financial statements of the charity for the year ended 31 March 2022, which are set out on pages 6 and 7 and the related notes on pages 8 to 12.

**Respective responsibilities of Trustees and Examiner**

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Regulations does not apply. It is my responsibility to examine the accounts as required under section (44)(1)(c) of the 2005 Act and to state whether particular matters have come to my attention.

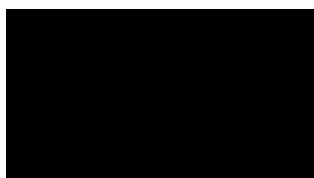
**Basis of Independent Examiner's Statement**

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

**Independent Examiner's Statement**

In 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)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Regulationshave 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.





# EAST LoTHIAN PLAY ASSOCIATION

## STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
<b>Receipts</b>					
Grants and donations	2	3,150	44,543	<b>47,693</b>	119,118
Activities for raising funds	3	-	-	-	2,750
Receipts from charitable activities	4	365	-	<b>365</b>	2,040
		<u>3,515</u>	<u>44,543</u>	<u><b>48,058</b></u>	<u>123,908</u>
<b>Payments</b>					
Charitable activities	5	12,102	100,163	<b>112,265</b>	69,446
Governance costs	6	800	-	<b>800</b>	400
		<u>12,902</u>	<u>100,163</u>	<u><b>113,065</b></u>	<u>69,846</u>
Total payments					
		<u>12,902</u>	<u>100,163</u>	<u><b>113,065</b></u>	<u>69,846</u>
<b>Net receipts/payments before transfers</b>		(9,387)	(55,620)	<b>(65,007)</b>	54,062
<b>Transfers</b>		9,674	(9,674)	-	-
		<u>9,674</u>	<u>(9,674)</u>	<u>-</u>	<u>-</u>
<b>Deficit/surplus/deficit for the year</b>		<u>287</u>	<u>(65,294)</u>	<u><b>(65,007)</b></u>	<u>54,062</u>

The Notes on pages 8 to 12 form part of these financial statements

# EAST LoTHIAN PLAY ASSOCIATION

## STATEMENT OF BALANCES AS AT 31 MARCH 2022

	Notes	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Opening funds at 1 April		3,465	92,193	<b>95,658</b>	41,596
Surplus for the year		287	(65,294)	<b>(65,007)</b>	54,062
		<hr/>	<hr/>	<hr/>	<hr/>
Closing funds at 31 March	9	3,752	26,899	<b>30,651</b>	95,658
		<hr/>	<hr/>	<hr/>	<hr/>
Represented by:					
Bank & cash balances at 31 March	9	3,752	26,899	<b>30,651</b>	95,658
		<hr/>	<hr/>	<hr/>	<hr/>

### Other assets (for information only)

	£	£
<b>Lending Library Resource Bank</b>		
At cost	<b>2,182</b>	2,182
At current book value	-	100

Represents play equipment to offer Pop-Up play or to lend to approved organisations

### Creditors (for information only)

	£	£
Independent examiner's fee	<b>800</b>	800
	<hr/>	<hr/>
Total creditors	<b>800</b>	800
	<hr/>	<hr/>

The accounts were approved by the Trustees on 30 August 2022 and were signed on its behalf by:



Chair

The Notes on pages 8 to 12 form part of these financial statements

## EAST LoTHIAN PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### *Basis of accounting*

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Statement of Receipts and Payments is a summary of all money received and paid by the Charity during the financial year. No adjustments have been made for income due not yet received, or for expenditure incurred not paid by the end of the year.

##### *VAT*

The Charity is not registered for VAT and, accordingly, expenditure includes VAT where appropriate.

##### *Resources expended*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee.

#### 2. GRANTS AND DONATIONS

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Inspiring Scotland – Play Rangers	2,300	21,297	23,597	18,637
ELC – Get into Summer	-	9,000	9,000	-
ELC One Council – Play Partnerships	-	8,700	8,700	-
ELC – Spark the Park	-	3,950	3,950	-
Groundworks	850	150	1,000	-
Arnold Clark – Spark the Park	-	1,000	1,000	-
Musselburgh Area Partnership	-	446	446	18,100
Erasmus	-	-	-	33,628
Hunter Foundation	-	-	-	12,100
Awards for All	-	-	-	9,358
East Lothian Council	-	-	-	9,000
Foundation Scotland	-	-	-	6,981
ELC – Musselburgh Play Rangers	-	-	-	6,314
Charities Aid Foundation	-	-	-	5,000
	<u>3,150</u>	<u>44,543</u>	<u>47,693</u>	<u>119,118</u>

# EAST LoTHIAN PLAY ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 3. ACTIVITIES FOR RAISING FUNDS

	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £	Total 2021 £
Crowd-funder	-	-	-	2,750
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,750</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,750</u>

### 4. RECEIPTS FROM CHARITABLE ACTIVITIES

	£	£	£	£
Book and playpacks	-	-	-	1,990
Fees from training	365	-	365	-
	<u>365</u>	<u>-</u>	<u>365</u>	<u>1,990</u>
	<u>365</u>	<u>-</u>	<u>365</u>	<u>1,990</u>

### 5. COSTS OF CHARITABLE ACTIVITIES

	£	£	£	£
Staff costs	1,242	79,635	80,877	52,751
Admin support	4,698	5,350	10,048	443
Travel & subsistence	730	1,107	1,837	-
Training & recruitment	362	912	1,274	955
Rent	3,534	374	3,908	164
Project expenses	60	8,994	9,054	14,529
Printing, post & stationery	255	2,060	2,314	-
Promotion	-	1,603	1,603	19
Room hire & refreshments	255	79	334	-
Insurance	258	-	258	-
Subscriptions	-	50	50	30
Office costs	709	-	709	555
	<u>12,102</u>	<u>100,163</u>	<u>112,265</u>	<u>69,446</u>
	<u>12,102</u>	<u>100,163</u>	<u>112,265</u>	<u>69,446</u>

### 6. GOVERNANCE COSTS

	£	£	£	£
Independent examination	800	-	800	400
	<u>800</u>	<u>-</u>	<u>800</u>	<u>400</u>
	<u>800</u>	<u>-</u>	<u>800</u>	<u>400</u>

## EAST LOTHIAN PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

#### 7. EMPLOYEE REMUNERATION

The charity employed 12 (2021: 10) members of staff throughout the year to 31 March 2022 for project delivery, mostly on a part time basis.

	<b>2022</b>	2021
	<b>£</b>	£
Gross salaries	<b>80,032</b>	51,110
Employers NI	<b>3,058</b>	781
Employers NI allowance	<b>(3,058)</b>	-
Employers pension costs	<b>845</b>	159
Working from home expenses	-	701
	<b>80,877</b>	52,751

#### 8. RELATED PARTY TRANSACTIONS

No payments were made to members of the Management Committee for remuneration in their role as charity trustee (2021: Nil).

During the year, no related party transactions took place (2021: 1, £323).

Ex officio members are remunerated or reimbursed by their own respective organisations.

# EAST LoTHIAN PLAY ASSOCIATION

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

### 9. MOVEMENT IN FUNDS

		Balance at start of year	Receipts	Payments	Transfers of funds	Balance at end of year
		£	£	£	£	£
<b>Unrestricted</b>						
General Fund		3,465	3,515	(12,902)	9,674	<b>3,752</b>
<b>Restricted</b>						
Haddington Loose Parts	[a]	7,879	-	(4,745)	(3,134)	-
Play Rangers	[b]	3,096	21,297	(24,294)	-	<b>99</b>
Play Rangers – Musselburgh	[c]	6,314	150	(6,864)	20	-
Tinkertown	[d]	11,236	-	(5,617)	-	<b>5,619</b>
Play Partnership	[e]	323	8,700	(9,082)	59	-
Get into Summer	[f]	-	9,000	(9,054)	54	-
Foundation Scotland	[g]	966	-	(966)	-	-
Book Project	[h]	1,293	-	(1,293)	-	-
Libraries at Play	[i]	-	-	(1,033)	-	<b>(1,033)</b>
Erasmus+	[j]	33,628	-	(16,827)	(2,713)	<b>14,088</b>
Playful Families	[k]	18,100	447	(13,740)	(2,400)	<b>2,407</b>
Spark the Play	[l]	9,358	-	(7,029)	(1,560)	<b>769</b>
Spark the Park	[m]	-	4,950	-	-	<b>4,950</b>
		92,193	44,543	(100,163)	(9,674)	<b>26,899</b>
<b>Total all funds</b>		<b>95,658</b>	<b>48,058</b>	<b>(113,065)</b>	-	<b>30,651</b>

### Nature and purpose of Funds

#### Unrestricted funds:

**General Fund** has no restriction and is administered on a discretionary basis by the Management Committee in line with the objects of the Association.

**Restricted funds** may be used solely for the purposes laid down by the providers of the funding:

**[a] Loose Parts Haddington** relates to funding received from the Haddington and Lammermuir Area Partnership for delivery of the loose parts play development project. This fund has now been spent.

**[b] & [c] Play Rangers** relates to funding received from Inspiring Scotland's *Community Play Fund*, with the objective of keeping play in local community spaces such as parks and streets. The fund is split via area. The balance will be transferred to ELPA SCIO on 1 April 2022.

## EAST LoTHIAN PLAY ASSOCIATION

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 MARCH 2022

##### Nature and purpose of Funds - Restricted Funds (continued)

**[d] Tinkertown** is a project funded in 2019 by Awards for All, and 2020 by East Lothian Council. It is an event-based project, where children can build their own village and imaginative spaces from scrap materials. Events have been postponed due to pandemic restrictions. The balance will be transferred to ELPA SCIO on 1 April 2022 to host an event planned for 2022.

**[e] The Play Partnership** is funding from East Lothian Council One Council fund. Working with local authority, private and voluntary sector partners with a view to developing and supporting innovative approaches to play across East Lothian with a focus on covid recovery activities. The fund has been spent in full in the year.

**[f] Get into Summer** was supported by East Lothian Council to provide play activities in Summer 2021 as we came out of the pandemic restrictions. The funding was fully spent in the year.

**[g] Foundation Scotland** supported ELPA to provide supportive and restorative play for children impacted by coronavirus pandemic. The funding was fully spent in the year.

**[h] Book Project** was an immediate response to support play at home during the coronavirus pandemic providing the ELPA loose parts play story book and play packs distributed to families in East Lothian. The funding was fully spent in the year.

**[i] Libraries at Play** has a negative balance at the end of March 2022. This will be covered by funding received in early 22/23.

**[j] Erasmus+** is European funded project with six partners: ELPA and Windygoul Primary School in Scotland and partners from Poland, Hungary and Slovakia. This project introduces recycled, waste and discarded items ('loose parts') into school playgrounds and classrooms as resources for play and education. The balance will be transferred to ELPA SCIO on 1 April 2022.

**[k] Playful Families** is a project supported by the Musselburgh Area Partnership. It follows on from the Loose Parts Play project to address needs identified through that project. The project links with schools, families and communities across the Musselburgh area. The balance will be transferred to ELPA SCIO on 1 April 2022.

**[l] Spark the Play**, funded by Awards for All supports families and communities in Tranent and Musselburgh through: family play sessions, information and ideas for parents, outdoor community holiday activity. The balance will be transferred to ELPA SCIO on 1 April 2022.

**[m] Spark the Park** funding from East Lothian Council will be transferred to ELPA SCIO on 1 April 2022.

##### Transfers between funds

Funds have been transferred from some of the projects where the funding is granted providing for an element of core costs. The transfers made support those contributions. Transfers have also been made from unrestricted funds to meet any shortfalls on specific project spending.