

Annual Report and Financial Statements

We Play Together

For the year ended 30 June 2024

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Trustees' Report

We Play Together
For the year ended 30 June 2024

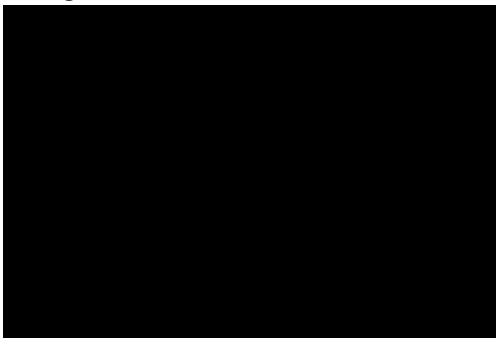
Charity Name

We Play Together

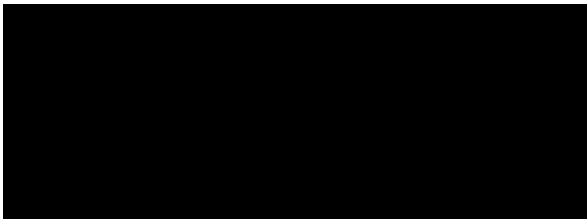
Charity Number

SC042676

Registered Office



Trustees



Chief Executive Officer



Independent Examiner



Frmwork Ltd

7 South Charlotte Street, EDINBURGH, EH2 4AN

Bankers

The Co-operative Bank
P.O. Box 101
1 Balloon Street
Manchester
M60 4EP

Structure, Governance and Management

Governing Document

We Play Together (WPT), formerly The Craggs Community Sports Centre (CCSC), was formally established in 2011. In May 2021, Boroughmuir Blaze Basketball Club merged into CCSC and the name was changed to We Play Together. WPT is a Scottish Charitable Incorporated Organisation governed by its Constitution. WPT is a registered charity with the Office of the Scottish Charity Regulator (OSCR).

Recruitment of Trustees

Under the requirements of the Constitution, the trustees are elected to serve for a period of three years, after which they must stand for re-election at the next Annual General Meeting. Trustees can also be co-opted during the year.

Objectives and Activities

We Play Together's objectives, as per our Governing Document are:

The organisation is established for charitable purposes only, and in particular, the objectives are:

- To promote for the benefit of the inhabitants of Scotland and environs without distinction of sex, sexuality, political, religious, or other opinions by providing facilities, or assisting in the provision of facilities, in the interest of social welfare for recreation and other leisure time occupation so that their conditions of life may be improved.
- To promote for the benefit of residents of the Area of Benefit, public participation in sport by the provision and management of The Craggs Centre and the provision of sporting activities, primarily basketball.
- The area within which the organisation shall operate (in this constitution referred to as the 'Area of Benefit') shall be Scotland, primarily Edinburgh and the surrounding areas.
- The organisation shall promote (but not promote exclusively) its activities and delivery operations to people within the 'Area of Benefit' who are all inhabitants, in particular children and young people. These people will be the organisation's beneficiaries.

Achievements and Performance

During the period of this report, the Trustees and staff undertook an extensive review of the organisation's model and vision for the future. Four key ambitions were identified:

1. **Basketball for Life** - every person can take part in basketball at the level of their choosing.
2. **Culture of Belonging** - a diverse range of people feel they belong in our community and are included in our decision making.
3. **Operational Excellence** - consistently positive experiences for participants and customers through effective people, facilities and systems.
4. **Sustainable model** - financial, social and environmental sustainability are embedded into our organisation.

Use of the organisation's facilities by community groups continues to be a strong pillar of WPT's success. The key holder model, whereby almost all community groups are key holders to The Craggs Centre facilities, encourages a sense of belonging, ownership and continuity, in line with WPT's strategic objectives.

Outreach activities across central and south Edinburgh engaged children and young people from more disadvantaged areas of Edinburgh, again in line with the organisation's stated objectives. This included the delivery of 'School of Basketball' at Gracemount High School and James Gillespie's High School, at no cost to the participants or the schools, which provides timetabled basketball and support activities for young people at risk of low attendance and attainment.

On the court, Blaze basketball squads now number 17. We've established 3 squad groups – fundamentals, development and performance – aligning to our Basketball for Life model and player growth.

Plans for this year

To continue progress towards the four ambitions of the strategy we have identified our shared team objectives for the coming year:

1. Increase female membership & experience.
2. Consistently improve experience on Game Days, Tournaments, WPT League.
3. Provide a more inclusive range of trips.
4. Improve how we inform and consult with members, parents & volunteers.
5. Ensure coaches feel part of the staff team & increase the level of care in squads.
6. Deliver budgets through devolved ownership of revenue & costs.

Risk Management

Where appropriate, systems and procedures have been implemented to mitigate the risks that the charity faces. These measures include the areas of child protection, staff and volunteer training, health, safety and welfare, and public health. They also include building infrastructure, physical security, and IT security. Forward planning in order to future-proof exposure to funding risks is also a feature.

Financial Review

The period of this report included WPT demonstrating considerable financial resilience resulting from stakeholders (such as basketball participants, families and the community groups who use our facilities) showing very strong support of our activities and offerings.

We once again proved the sustainability of our business model and innovative approach. In particular, revenue and donations from basketball activities grow significantly with many activities reaching their capacity.

Principle Funding Sources

Principle funding sources for the period under review were facility lets, after-school/holiday programmes and grants. All funds have been applied in support of all the organisation's key objectives.

Investment Policy

We hold funds in an interest-bearing account which can be moved across as needed to our general operating account.

Reserves Policy

The Board has set a target to maintain its unrestricted reserves to a level equivalent to three to six months running costs for the organisation. Additionally, a designated fund has been established to cover costs of long-term building maintenance. The charity maintains separate restricted funds, where necessary, for the separate funding bodies supporting the charity's operations. The details of movements in the various funds are shown in note 14 to the financial statements.

Statement of Trustees' Responsibilities

The trustees are required to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources for the period. In preparing those financial statements, the trustees are required to:

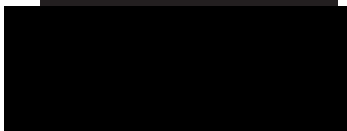
- Select suitable accounting policies and apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity. 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.

Trustees

The Trustees, who served during the period, and up to the date of this report, are set out on Page 3.

BY ORDER OF THE TRUSTEES:



Date: Oct 14, 2024

Independent Examiner's Report to the Trustees

We Play Together

For the year ended 30 June 2024

I report on the accounts of the charity for the period ended 30 June 2024 which are set out on pages 10 to 14.

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 (the 2006 Accounts Regulations). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations
2. have not been met, or
 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed by:



for and on behalf of

Frmwork Lt



Date: Oct 15, 2024

Statement of Financial Activities

We Play Together

For the year ended 30 June 2024

	NOTES	UNRESTRICTED GENERAL FUND 2024	UNRESTRICTED DESIGNATED FUND 2024	RESTRICTED FUNDS 2024	TOTAL FUNDS 2024	TOTAL FUNDS 2023
Statement of Financial Activities						
Incoming resources						
Incoming resources from generated funds						
Donations		52,578	-	-	52,578	53,389
Grants	2	-	-	36,467	36,467	37,217
Investment income		66	-	-	66	93
Total income resources from generated funds		52,644	-	36,467	89,111	90,699
Income resources from charitable activities	3	403,707	-	-	403,707	346,911
Total incoming resources		456,351	-	36,467	492,818	437,610
Resources expended						
Direct charitable expenditure	4	(432,356)	-	(36,467)	(468,823)	(410,710)
Support and administration	5	(13,321)	-	-	(13,321)	(13,810)
Governance costs	6	(7,409)	-	-	(7,409)	(8,163)
Total resources expended		(453,086)	-	(36,467)	(489,553)	(432,683)
Net movement in funds		3,265	-	-	3,265	4,927
Reconciliation of funds						
Total funds brought forward		37,299	44,333	-	81,632	76,705
Transfers		(6,572)	6,572	-	-	-
Net movement in funds		3,265	-	-	3,265	4,927
Total funds carried forward		33,992	50,905	-	84,897	81,632

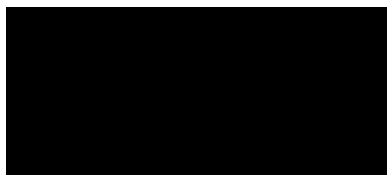
The statement of financial activities includes all gains and losses recognised in the year. All incoming resources and resources expended derive from continuing activities. The notes on pages 10 to 14 form part of these financial statements.

Balance Sheet

We Play Together As at 30 June 2024

	NOTES	30 JUN 2024	30 JUN 2023
Fixed assets			
Tangible assets	11	7,255	-
Current assets			
Debtors	12	85,927	82,277
Cash at bank and in hand		50,068	23,109
Total current assets		135,995	105,386
Creditors: amounts falling due within one year			
Current creditors	13	(58,352)	(23,754)
Net assets		84,897	81,632
Funds of the charity			
Unrestricted general fund		33,992	37,299
Designated fund		50,905	44,333
Total charity funds		84,897	81,632

The financial statements were approved and authorised by the trustees and signed on its behalf by:



Date: Oct 14, 2024

The notes on pages 10 to 14 form part of these financial statements.

Notes to the Financial Statements

We Play Together

For the year ended 30 June 2024

1. Accounting Policies

Accounting Convention

The principal accounting policies adopted in the preparation of the financial statements are set out below:

Basis of accounting

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 (SORP 2005) issued in March 2005 and applicable UK Accounting Standards.

The charity has taken advantage of the exemption from preparing a cash flow statement as conferred by Financial Reporting Standard No. 1 (Revised 1996) on the grounds that it would qualify as a small company if it were incorporated under companies' legislation.

Fund Accounting

- Unrestricted funds are funds that can be used in accordance with the objectives of the charity at the discretion of the trustees.
- Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes.
- Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of donations and grants, and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Income is deferred when performance related grants are received in advance of the performances or event to which they relate.
- Investment income is included when receivable.
- Incoming resources from charitable activities are recognised when earned.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. The charity is not registered for VAT and accordingly irrecoverable VAT is charged against the category of resources expended to which it relates.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services to its beneficiaries. It includes both the direct costs and indirect costs necessary to support these activities.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examination fees and costs linked to the strategic management of the charity.
- Costs relating to a particular activity are allocated on a basis consistent with the use of resources e.g. estimated usage, staff costs by the time

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight-line basis over their expected useful economic lives as follows:

LED lighting	over 5 years
Basketball hoops	over 5 years
Shot clocks	over 5 years
Score board	over 5 years

2024 2023

2. Grants received

Restricted funds		
Young Start Fund	34,267	35,217
Total restricted funds	34,267	35,217
Unrestricted funds		
Sported Foundation	-	2,000
Total unrestricted funds	-	2,000
Total grants received	34,267	37,217
	2024	2023

3. Incoming resources from charitable activities

Pay for Play	89,634	98,570
Facility Hire	57,028	55,365
Membership Fees	129,469	89,231
Other Revenue	115,699	100,942
Car parking, vending and services provided	11,877	2,803
Total incoming resources from charitable activities	403,707	346,911
	2024	2023

4. Direct charitable expenditure

Staff costs	236,378	213,340
Contractor fees (inc cleaning)	44,274	26,832
Facility operating costs	85,346	73,573
Facility improvements	1,451	-
Project expenditure	87,128	68,221
Training and conference fees	216	13,210
Insurance	14,030	15,534
Total direct charitable expenditure	468,823	410,710
	2024	2023

5. Support and administration costs

Communications and marketing	4,452	5,238
Other costs	8,870	8,572
Total support and administration costs	13,321	13,810

	2024	2023
6. Governance costs		
Accountancy fees	7,200	7,200
Legal fees	209	963
Total governance costs	7,409	8,163
	2024	2023

7. Staff costs

Salaries	220,802	199,110
Employer's costs	15,576	14,230
Total costs	236,378	213,340

No employee received emoluments of more than £60,000.

	2024	2023
8. Staff numbers		
Full time staff	6	5
Part time staff	14	13
Total staff numbers	20	18

Based on the average number of employees during the year.

9. Trustees' remuneration & related party transactions

No trustee received remuneration during the year. There were no travel expenses paid to any trustee.

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 (2023: Nil).

10. Taxation

As a charity, the SCIO is exempt from corporation tax on income and gains related to its charitable activities. No tax charges have arisen in the SCIO.

	2024	2023
11. Fixed assets		
Tangible assets		
Cost		
Opening Balance	68,382	68,382
Additions	8,706	-
Total Cost	77,088	68,382
Depreciation		
Opening Balance	(68,382)	(68,382)
Charge for the year	(1,451)	-
Total Depreciation	(69,833)	(68,382)
Total fixed assets	7,255	-

	2024	2023
12. Debtors		
Prepayments and accrued income	52,982	60,209
Trade debtors	19,128	15,896
Other debtors	13,817	6,172
Total debtors falling due within one year	85,927	82,277

	2024	2023
13. Current creditors		
Trade creditors	14,987	1,323
Accruals and deferred income	42,062	21,347
Other creditors	1,303	1,084
Total current creditors	58,352	23,754

Notes to the Financial Statements

We Play Together

For the year ended 30 June 2024

	AS AT 30 JUNE 2023	INCOMING RESOURCES	OUTGOING RESOURCES	TRANSFERS	AS AT 30 JUNE 2024
14. Movement in funds					
Unrestricted funds					
Unrestricted General Fund	37,299	456,351	453,086	(6,572)	33,992
Designated Fund – Lifecycle Maintenance Fund	44,333	-	-	-	44,333
Designated Fund - Volunteer Fundraising Fund	-	-	-	6,572	6,572
Total unrestricted funds	81,632	456,351	453,086	-	84,897
Restrcted funds					
Young Start Fund	-	36,467	36,467	-	-
Total restricted funds	-	36,467	36,467	-	-
Total funds	81,632	492,818	489,553	-	84,897

Unrestricted funds

Unrestricted funds are income granted, donated or earned by We Play Together to be used at the discretion of the trustees to fund any activity, which is in furtherance of the charity's objectives.

Designated fund

The Lifecycle Maintenance Fund represents funds set aside by the trustees to provide for future building maintenance costs.

The Volunteer Fundraising Fund represents the surplus of funds generated through fundraising activities which are to be directed towards future charitable activities agreed between the volunteers and trustees.

Restricted funds

Young Start funds are used primarily to engage young people in leadership and project management experiences with the goal of increasing their skills and confidence while embedding the views of young people into the decision-making of the organisation.