

**Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2023  
For  
Selkirk Play Park Project**

**Borders Business Support Services  
5 Castle Terrace  
Selkirk  
TD7 4AL**

## **Selkirk Play Park Project**

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**Selkirk Play Park Project  
Report of the Trustees  
For the Year Ended 31 March 2023**

The trustees present their report with the financial statement of the charity for the year ended 31 March 2023. The trustees have adopted the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

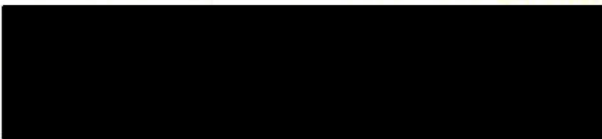
**REFERENCE AND ADMINISTRATION DETAILS**

**Registered Charity Number**  
SC045550


**Principal address**



**Trustees**



**Independent Examiner**

  
Borders Business Support Services  
5 Castle Terrace  
Selkirk  
TD7 4AL

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The Charity is controlled by its governing document and deed of trust.

The project is recognised as charity in Scotland, is registered as a SCIO (Scottish Charitable Incorporated Organisation) and was set up by a model constitution on 7<sup>th</sup> November 2012.

**Recruitment and appointment of new trustees**

The Management of the charity is the responsibility of the trustees who are elected under the terms of the constitution.

**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 provide reasonable assurance against fraud and error.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The principal objective of the project is to provide an open air play area that is safe, stimulating and accessible to children of all ages and can also be used by the local community and visitors as a meeting point.

Since the park opened in June 2014, we ensure we maintain the park to a high standard by working in partnership with our local authority through a 'Memorandum of Understanding' and by doing layman weekly inspections to check equipment, pick up litter etc.

Over this financial year, we have topped up the bark surfaces.



**Selkirk Play Park Project  
Report of the Trustees  
For the Year Ended 31 March 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

Our park remains open 24/7 and is used widely by both locals and visitors, meaning we continue to fulfil our aims.

We maintain logbook inspections which include positive and constructive comments from park users to help us maintain and improve the park.


We maintain our 'Facebook' profile – [www.facebook.com/selkirkplayparkproject](https://www.facebook.com/selkirkplayparkproject)

We hold an annual 'Hill Run' each summer, to raise our profile and money for the maintenance of the park and to ensure we can have Public Liability Insurance.

Local schools use the park and took full advantage of the park during this year's wonderful summer.

Approved by order of the board of trustees on 1.12.23 and signed on its behalf by:

  
Trustee



## **Independent Examiner's Report to the Trustees of Selkirk Play Park Project**

I report on the accounts of the charity for the year ended 31<sup>st</sup> March 2023 which are set out on pages 4 to 7.

### **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 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 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 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 seeking explanations from you as 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
- 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



Date: 9<sup>th</sup> January 2024



**Selkirk Play Park Project  
Statement of Financial Activities  
For the Year Ended 31 March 2023**

				31/03/2023	31/03/2022
		Unrestricted Funds	Restricted Fund	Total Funds	Total Funds
	Notes	£	£	£	£
<b>INCOMING RESOURCES</b>					
Fundraising		759		759	1,250
Other Incoming resources					572
<b>Total incoming resources</b>		<b>759</b>		<b>759</b>	<b>1,822</b>
<b>RESOURCES EXPENDED</b>					
Governance costs		1,069		1,069	924
Other resources expended			483	483	9,695
<b>Total resources expended</b>		<b>1,069</b>	<b>483</b>	<b>1,552</b>	<b>10,619</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>-310</b>	<b>-483</b>	<b>-793</b>	<b>-8,797</b>
<b>Total funds brought forward</b>		<b>8,294</b>	<b>-1,147</b>	<b>7,147</b>	<b>15,944</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7,984</b>	<b>-1,630</b>	<b>6,354</b>	<b>7,147</b>

**Selkirk Play Park Project**  
**Balance sheet**  
**As 31 March 2023**

				31/03/2023	31/03/2022
		Unrestricted Funds	Restricted Fund	Total Funds	Total Funds
	Notes	£	£	£	£
<b>CURRENT ASSETS</b>					
Cash at bank		7,984	-1,630	6,354	7,147
<b>NET CURRENT ASSETS</b>		7,984	-1,630	6,354	7,147
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,984	-1,630	6,354	7,147
<b>NET ASSETS</b>		7,984	-1,630	6,354	7,147
<b>FUNDS</b>					
Unrestricted				7,984	8,294
Restricted				-1,630	-1,147
<b>TOTAL FUNDS</b>				6,354	7,147

The financial statements were approved by the Board of Trustees on 1.12.23 and were signed on its behalf  
 By:

Trustee





**Selkirk Play Park Project**  
**Notes to the financial statements**  
**For the Year Ended 31 March 2023**

**1. ACCOUNTING POLICIES**

**Accounting convention**

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities Act 2011 and the requirement of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**2. TRUSTEE'S REMUNERATION AND BENEFITS**

There was no trustees' remuneration or other benefits neither for the year ended 31 March 2023 nor for the period ended 31 March 2022.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 or for the period ended 31 March 2022.

**3. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net Movemen t in Funds £	At 31.3.23 £
Unrestricted Funds			
General Fund	8,294	-310	7,984
Restricted Funds			
Grants	<u>-1,147</u>	<u>-483</u>	<u>-1,630</u>
<b>TOTAL FUNDS</b>	<u>7,147</u>	<u>-793</u>	<u>6,354</u>

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**Notes to the financial statements**  
**For the Year Ended 31 March 2023**

**3. MOVEMENT IN FUNDS – continued**

**Net movement in funds included in the above are as follows:**

	Incoming Resource s £	Resources Expended £	Movemen t in funds £
Unrestricted Funds			
General Fund	759	1,069	-310
Restricted Funds			
Grants	0	483	-483
TOTAL FUNDS	759	1,552	-793

