

# **Euan's Playspace SCIO**

## **Receipts and Payments Accounts**

**For the Year Ended 31 March 2024**

**Charity No: SC049040**

## **Euan's Playspace SCIO**

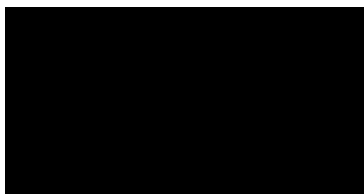
### **Reference and Administrative Information**

Charity Name: Euan's Playspace SCIO

Charity Registration Number: SC049040

Contact Address: 15 Main Street  
Portpatrick  
DG9 8JN

#### **Trustees**



Chair

Vice Chair

Treasurer

#### **Independent Examiner**



McMillan Bain & Company

27 High Park Avenue

Stranraer

DG9 0DE

#### **Bankers**

Bank of Scotland,  
64-66 George Street  
Stranraer  
DG9 7JN

**Euan's Playspace SCIO**  
**Trustees' Annual Report**  
**Year ended 31 March 2024**

The trustees have pleasure in presenting their report together with the financial statements for the year ended 31 March 2024.

## **Structure, Governance and Management**

### **Constitution**

The Charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal form on 8 February 2019. It has a single tier structure governed by the trustees who are the only members.

### **Recruitment and Appointment of Trustees**

Trustees are appointed for a three year term by the members at the Annual General Meeting. On average one third of the trustees are appointed or reappointed each year.

### **Objectives and Activities**

#### **Charitable Purposes**

The advancement of citizenship or community development.

#### **Activities**

Euan's Playspace aims to provide recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended

#### **Achievements and Performance**

Euan's Playspace attracts heavy use from a wide range of children.

During this year, no major fundraising was undertaken. Small donations continue to be received. Focus has now switched to advocating for children's rights to play, and the right of all children to be included.

Advice continues to be given to a number of other organisations regarding the establishment of community playgrounds.

#### **Financial Review**

The principle source of income is through successful funding applications.

The surplus for the year was £20 (2023 - £87).

#### **Reserves Policy**

As Euan's Playspace Trust has minimal running costs the trust does not have a formal reserves policy.

**Trustees' Annual Report (cont.)**  
**Year ended 31 March 2024**

**Plans for the Future**

Since the local authority, Dumfries and Galloway Council, took over the operation and maintenance of Euan's playspace, our activities concerning the physical space have been limited to those of giving advice on their operations.

As per the previous year, the trust continues to carry out presentations and to campaign on establishing similar playspaces and to advocate for children's right to play as contained in Article 31 of the United Nations Convention on the Rights of the child (UNCRC) which has now been incorporated into Scottish law. Focus continues to be on advocacy for inclusive play. We have also been supporting other community groups and SCIOs to input support on a child's rights basis on collaborative bids for funds. In addition, we have been seeking to influence the local authority in their carrying out their duty to do a play sufficiency assessment.

Signed on behalf of the charity's trustees



**Chair**

**Date: 5 February 2025**

# **Euan's Playspace SCIO**

## **SC049040**

### **Independent Examiner's Report to the Trustees of Euan's Playspace SCIO**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 5 to 8.

#### **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 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**

An 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 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 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.

Name: [REDACTED]

Address: 27 High Park Avenue, Stranraer, DG9 0DE

Date: 5 February 2025

**Euan's Playspace SCIO**  
**Receipts and Payments Account**  
**Year ended 31 March 2024**

		Unrestricted	Restricted		
		Funds	Funds	Total	Total
		2024	2024	2024	2023
		£	£	£	£
<b><u>Receipts</u></b>	<b>Note</b>				
Donations	<b>3</b>	-	-	-	-
Grants	<b>4</b>	-	-	-	-
Charitable activities	<b>5</b>	20	-	20	87
Other trading activities	<b>6</b>	-	-	-	-
Investment income		-	-	-	-
		20	-	20	87
Other		-	-	-	-
<b><u>Total Receipts</u></b>		20	-	20	87
<b><u>Payments</u></b>	<b>7</b>				
Costs of generating funds		-	-	-	-
Charitable activities		-	-	-	-
Governance costs		-	-	-	-
Other Payments		-	-	-	-
<b><u>Total Payments</u></b>		-	-	-	-
Excess of Payments over Receipts for the year before transfers		20	-	20	87
Transfers		-	-	-	-
Excess of Payments over Receipts for the year		20	-	20	87

**Euan's Playspace SCIO**  
**Statement of Balances**  
**At 31 March 2024**

	Unrestricted	Restricted	Total	Total
	Funds	Funds	2024	2023
	2024	2024		
Note	£	£	£	£
<b><u>Bank &amp; Deposit Balances</u></b>				
Bank & deposit balances				
brought forward	2,147	-	2,147	2,059
<b>Movement in year:</b>				
Excess of Receipts over Payments for the year	20	-	20	87
Bank & deposit balances				
carried forward	<u>2,167</u>	<u>-</u>	<u>2,167</u>	<u>2,147</u>
<b><u>Investments at market value</u></b>				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Assets</u></b>				
Tangible Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>Liabilities</u></b>				
Cost of expenses not yet paid/cashed:				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

The accounts were approved by the trustees on 5 February 2025.

For and on behalf of the trustees

**Euan's Playspace SCIO**  
**Notes to the Accounts**  
**Year ended 31 March 2024**

**1. Basis of accounting**

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes

**3. Related party transactions**

No trustee received any remuneration or reimbursement of expenses during the year.

**4. Analysis of Donations & Sponsorship**

Miscellaneous Donations

██████████

Tinberplay Scotland Ltd

Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

**5. Analysis of Grants**

-	-	-	-
-	-	-	-
-	-	-	-

**5. Income from Charitable Activities**

Easy Fundraising

20	-	20	87
20	-	20	87

**6. Income from Other Trading Activities**

-	-	-	-
-	-	-	-

**7. Analysis of Payments**

**Costs of generating funds**

-	-	-	-
-	-	-	-

**Charitable activities**

Upgrade work to the playspace

-	-	-	4,500
-	-	-	4,500

**Governance costs**

-	-	-	-
-	-	-	-

**Other payments**

-	-	-	-
-	-	-	-