COMPANY REGISTRATION NUMBER: SC379003
CHARITY REGISTRATION NUMBER: SC023344

SCANNED

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16 SEP 2026

Play Alloa

Company Limited by Guarantee

Unaudited Financial Statements

31 May 2026

ACCOUNTS

STEWART ACCOUNTING SERVICES LIMITED
Chartered accountants
Alloa Business Centre
Whins Road
Alloa
FK10 3SA

Play Alloa

Company Limited by Guarantee

Financial Statements

Year ended 31 May 2026

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Play Alloa

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Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 May 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 May 2026.

Reference and administrative details

Registered charity name	Play Alloa
Charity registration number	SC023344
Company registration number	SC379003
Principal office and registered office	Play Alloa 19 Broad Street Alloa FK10 1AN

Trustees:

- David Hannigan
- Aaron Anderson
- Sunniva Cross
- Richard Teed
- Bob David
- Paul Morris
- Eileen McMurdo

Company secretary	Eileen McMurdo
Senior Project Manager:	Maria Malcolm
Independent examiner	Mark Stewart CA

Objectives and activities

Play Alloa's objectives include:

- To advance education through the promotion of play and other social opportunities for children and adults with additional support needs within the Forth Valley
- To provide recreational facilities or organize recreational activities with such facilities/activities being available to children and adults with additional support needs within the Operating Area with the object of improving their conditions of life:
- To advance health and wellbeing through the promotion of play and other social opportunities for children and adults within the Operating Area:
- To advance citizenship through the promotion of appropriate and individualized play support aimed at children and adults with additional support needs within the Operating Area:
- To promote equality through the promotion of equal access to play and social opportunities for children and adults with additional support needs within the Operating Area and to encourage the inclusion of such children and adults within mainstream play and leisure activities:
- To work towards meeting the needs of children and adults with additional support needs within the Operating Area through the promotion of play and other social opportunities:
- To support those who are in need by reason of their having the care of children or young people with additional support needs within the Operating Area through the provision of respite care and other services:
- To promote and develop life skills of adults with additional support needs in the Operating Area: To establish, develop and/or support similar projects and programs which further our charitable purposes.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

Play Alloa continued to assess the delivery of services through a variety of evaluation procedures and internal targets set against the organizations Strategic Review (2022-2027), including an annual questionnaire to parents and carers, service users, partner organizations and staff/volunteers.

Play Alloa developed its existing level of services resulting in a range of weekly activities including:

- Wee Play Alloa (Fri)
- 5 x ASN After School Group (Mon-Fri)
- 2 x Children's Play Sessions (Sat)
- 3 x Youth Clubs (Tues/Thurs/Sat)
- Youth Lifeskills Day (Wed)
- 2 x Adult Day Sessions (Tues/Thurs)
- Adult Evening Session (Mon)

Plans for future periods *(continued)*

Statements of trustee's responsibilities:
The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:" select suitable accounting policies and then apply them consistently;" observe the methods and principles in the applicable Charities SORP;" make judgments and accounting estimates that are reasonable and prudent;" state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statement and

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

The trustees' report was approved by the Board of Trustees.

The trustees' annual report and the strategic report were approved on and signed on 12/09/26 behalf of the board of trustees by:

Mr David Hannigan
Chairman of the Board/Trustee

Date: 12/09/26

Mrs Sunniva Anne Cross
Financial Director/Trustee

Date: 12/09/26

Play Alloa

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Play Alloa

Year ended 31 May 2026

I report to the trustees on my examination of the financial statements of Play Alloa ('the charity') for the year ended 31 May 2026.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in Scotland (ICAS), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

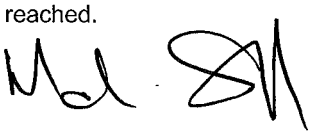
1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Stewart CA
Independent Examiner

Date: 12/9/26.

Stewart Accounting Services Limited
Office 90, Alloa Business Centre
Whins Road, Alloa
FKIO 3SA

Play Alloa

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 May 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations and legacies	**5**	19,529	398,031	417,560	386,649
Other trading activities	**6**	67,046	41,760	108,806	72,007
Total income		86,575	439,791	526,366	458,656
Expenditure					
Expenditure on charitable activities	**8,9**	82,641	429,014	511,655	434,074
Total expenditure		82,641	429,014	511,655	434,074
Net income/(expenditure) and net movement in funds		3,934	10,777	14,711	24,582
Reconciliation of funds					
Total funds brought forward		88,190	20,344	108,524	83,942
Total funds carried forward		92,124	31,111	123,235	108,524

The statement of financial activities includes all gains and losses recognized in the year.
All income and expenditure derive from continuing activities.

Play Alloa

Company Limited by Guarantee

Statement of Financial Position

31 May 2026

	Note	2026 £	2025 £
Fixed assets			
Tangible fixed assets	**12**	-	-
Current assets			
Debtors	**13**	51,325	22,585
Cash at bank and in hand		80,234	93,196
		131,559	115,781
Creditors: amounts falling due within one year	**14**	8,324	7,257
Net current assets		123,235	108,524
Total assets less current liabilities		123,235	108,524
Funds of the charity			
Restricted funds		31,111	20,334
Unrestricted funds		92,124	88,190
Total charity funds	**17**	123,235	108,524

For the year ending 31 May 2026, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorized for issue on and are signed on behalf of the board by:



David Hannigan
Chairperson/Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in England and Wales. The address of the registered office is 19 Borad Street, Alloa, Clackmannanshire, Scotland, FK10 1AN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognized when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognized when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognized in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognized with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognized on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognized as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognized as a reduction to expense over the lease term, on a straight-line basis.

3. **Accounting policies** *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognized in other recognized gains and losses, unless it reverses a charge for impairment that has previously been recognized as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognized in other recognized gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognized gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Leasehold improvements	-	20% straight line
Plant and equipment	-	20% straight line
Fixtures and fittings	-	20% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash- generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognized only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognized at the amount receivable or payable including any related transaction costs.

3. **Accounting policies** *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortized cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognized in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognized at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognized in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortized cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognized under the appropriate heading in the statement of financial activities in which the initial gain was recognized.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognized immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognized.

Defined contribution plans

Contributions to defined contribution plans are recognized as an expense in the period in which the related service is provided. Prepaid contributions are recognized as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognized as an expense in the period in which it arises.

4. **Limited by guarantee**

The company is limited by guarantee and does not contain any share capital.

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2026**
	£	£	**£**
Donations			
Donations and gifts	19,529	398,031	417,560

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Donations			
Donations and gifts	99,409	287,240	386,649

6. Other trading activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2026**	Unrestricted Funds	Total Funds 2025
	£	**£**	**£**	£	£
Fundraising events	67,046	41,760	108,806	72,007	72,007

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2026**
	£	£	**£**
Provision for play facilities	82,641	429,014	511,655
	82,641	429,014	511,655

	Unrestricted Funds	Restricted Funds	Total Funds 2025
	£	£	£
Provision for play facilities	93,967	340,107	434,074
	93,967	340,107	434,074

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2026**	Total fund 2025
	£	£	£	£
Provision for play facilities	505,246	6,409	511,655	434,074
	505,246	6,409	511,655	434,074

9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets	–	163

10. Staff costs

The total staff costs and employee benefits for the reporting period are analyzed as follows:

	2026	2025
	£	£
Wages and salaries	412,026	353,936
Social security costs	23,636	17,616
Employer contributions to pension plans	3,696	2,859
	439,358	374,411

The average head count of employees during the year was 32 (2025: 25). The average number of full-time equivalent employees during the year is analyzed as follows:

	2026	2025
	No.	No.
Number of staff	32	25

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

11. Trustee remuneration and expenses

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12. Tangible fixed assets

	Long leasehold property £	Plant and machinery £	Fixtures and fittings £	**Total £**
Cost				
At 1 June 2025 and 31 May 2026	23,320	170	5,476	28,966
Depreciation				
At 1 June 2025 and 31 May 2026	23,320	170	5,476	28,966
Carrying amount				
At 31 May 2026	-	-	-	-
At 31 May 2025	-	-	-	-

13. Debtors

	2026 £	2025 £
Trade debtors	49,678	21,625
Prepayments	1,647	960
	51,325	22,585

14. Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	3,916	1,393
Social security and other taxes	4,408	5,844
Other creditors	-	20
	8,324	7,257

15. Pensions and other post-retirement benefits

Defined contribution schemes
The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £3,696 (2025 - £2,859)

17. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Tangible fixed assets	-	–	-
Net Current assets	92,124	31,111	123,235
Total assets less current liabilities	92,124	31,111	123,235

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	-	–	-
Current assets	88,190	20,334	108,524
Net assets	88,190	20,334	108,524

18. Related parties

There were no disclosable related party transactions during the year (2025 - none)