

Charity Number SC041420

Company Number SC372020

SIMPLY PLAY

Directors Report and Financial Statements
For the Year Ended 31 March 2023

SIMPLY PLAY

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

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SIMPLY PLAY

REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

The Board present their Report, together with the accounts for the year ended 31 March 2023.

This report and the financial statements, comply with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (January 2022).

Chair's Report

I am pleased to present the 2022/23 Directors' Report for Simply Play: a year which has been a challenging one for the organisation, as it has been for the whole Out of School Care sector. Having taken steps over the last two years to mitigate the impact of the pandemic and economic downturn, this year we have reaped the benefits of our prudence and consolidation of services. We have managed to maintain a service for working parents, whilst ensuring children have a positive play experience. Whilst there is reduced demand for out of school care because of new hybrid working patterns, our services have been well used this year, as we continue to provide a high quality and much needed, service to West Lothian's families.

Wonder Woods, our innovative outdoor nursery, continues to be successful, with glowing reports from parents and much fun had by the children.

As we move towards 2024, the Board and Management Team, will continue to work closely together in maintaining a strategy that will allow us to continue a service, relevant to the time, whilst ensuring the longer-term financial health of the organisation.

Many thanks to Raymond Branton, our CEO and all of the staff team, for their excellent work and to my fellow Trustees, for all effort they have expended in the last year. Many thanks to our new Trustees who have brought energy and a fresh perspective to the organisation. We look forward to a bright future and are ready to address the challenges of the coming year.



Margaret Graham
Chairperson

SIMPLY PLAY

REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

OUR PURPOSE

Simply Play exists to promote the benefit of the inhabitants of West Lothian and in particular parents and children, to advance education and provide facilities in the interest of social welfare for recreation and leisure time occupation with the object of improving the conditions of life for the said inhabitants by the provision, co-ordination and management of out of school care facilities and activities.

Our mission is **Working together to provide high quality, accessible and affordable out of school childcare across West Lothian.**

OUR STRUCTURE

Simply Play is both a charity (SC372020) and a Company Limited by Guarantee (SC041420). It is a subsidiary of Family and Community Development West Lothian (operating as Play Works).

OVERVIEW OF OUR YEAR

This Report addresses the first year of a “new normal”, as all, final, Covid restrictions had just ended at the beginning of this reporting period.

It focuses on our recovery from these restrictions, as we fully re-opened and continued to address the impacts of the global pandemic on our people, our communities and our business. It was also the early days of an increasingly escalating cost of living crisis, disproportionately affecting more, already, disadvantaged families.

We have clearly seen a significant impact of, first the various lockdowns and Covid restrictions, and now the cost-of-living crisis. This has severely affected people’s mental and physical wellbeing. It has pushed more families towards crisis. It has increased the complexity of challenges being faced by many families. It has multiplied developmental delays in very young children. It has dragged more people into fuel and energy insecurity. It has increased debt and poverty. It has reduced demand for childcare due to hybrid working patterns and families cutting costs.

As West Lothian’s leading provider of after school and holiday childcare, we have again risen to these challenges and maintained a vital service for many children and their families. Our staff have been outstanding; bringing their care, creativity and sense of fun, to support families work/life balance, provide joy when it was most needed and give respite for those in most need.

That said, though, our staffing position has been incredibly challenging this year, as our whole sector is affected by a national staffing crisis, affecting recruitment, retention and quality.

OUR ACTIVITIES

During 2022/23, we provided out of school care at: Bathgate, Broxburn, East Calder, Kirknewton, Livingston and Wester Inch, covering 20 primary schools; and pre-school childcare at our Wonder Woods nursery.

In the year we provided childcare for 451 families, with 576 children, as well as respite care for 24 children with disabilities, and dozens of free places for families in need.

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REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

Our strength is in our size, capacity and leadership, which benefits all of our services and gives us a degree of resilience. We have been able to adapt and respond to an ever changing operating environment, where other providers have closed.

Our Wonder Woods outdoor nursery has also been a great success, maintaining partnership status with the local authority and increasing our registered capacity. We had our first Care Inspectorate inspection and received “Goods” all round and we had our first graduation of children going to school.

We also had success with our Modern Apprenticeship programme, both growing and training, our own talent.

OUR SECTOR

Throughout the year, Simply Play has continued to be a key leader in the local and national sector.

We continued to Chair the Third Sector Strategy Group, which facilitated information sharing, engagement and partnership working. We continued to represent the sector on a Sector/Council Working Group and the Children and Families Strategic Planning Group and were elected to represent the Sector on the Council’s Education Policy Development and Scrutiny Panel, as well as contributing to a short-life working group on blended early years placements. We were also a key partner in the writing of West Lothian’s new Children’s Services Plan.

Nationally we continued to lobby and campaign on behalf of the beleaguered out of school care sector – speaking out about the sector’s strategic importance and its sustainability issues.

OUR FUTURE

We continue to face unprecedented challenges:

- Additional public sector cuts will further negatively impact on our most vulnerable people and communities, at a time when a cost of living crisis is dragging more people than ever into poverty: all of which makes affordable childcare more important than ever.
- There is a growing, worrying trend of some providers setting up “Activity Clubs” after school, which is essentially unregistered childcare and of national concern. This is undercutting and undermining, regulated childcare and all of the reassurances that it provides, and leaving children and families vulnerable.
- Like most sectors, we are impacted by a staffing crisis, with shortages holding back growth and affecting quality. A particular issue for our sector is Local Authorities “hoovering up” staff due to an un-level playing field, which is a national issue and requires a national solution.

We continue to be optimistic, however:

- We have emerged from the pandemic much stronger than many organisations and are well placed to continue to develop.
- Our rebranding has already had a positive impact and strengthened our message and recognition.

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REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

- West Lothian Council's introduction of blended placement for early years funded places, will help families to access Wonder Woods.
- Our financial model is as secure as it ever can be in our sector and we continue to work closely with our partners to deliver for West Lothian's children, families and communities.

OUR FINANCES

Our organisation has continued to be well supported for the period, in recognition of the quality and added value of our work. We have had a particularly strong year in our financial performance and our surplus is due to exceeding our targets for our childcare services and lower than planned staffing levels.

Governance and financial management of the organisation continues to be strong and assured, providing a secure base to build upon. These are difficult times for the Third and Public Sectors though and we are always striving to be as efficient and cost effective as possible, with careful cost controls and continual fundraising. The impact of new hybrid working patterns has impacted on childcare demand/income, but was expected and planned for.

The Board has a number of formal arrangements between the organisation and Family and Community Development West Lothian, to reimburse costs and share resources, which are laid out in a Facilities Sharing Agreement. These are monitored on a regular basis.

Principal funding sources

Simply Play's income is fee based and is reviewed and increased annually in line with inflationary costs.

Where available, charitable grants are sought to assist with specific, outcomes based, elements of the service.

Investment policy

To reflect very low interest rates and ensure the accessibility of working capital in these uncertain times, the Board does not have any fixed deposit accounts.

Reserves policy

The target is to build reserves equivalent to 6-months full operating costs, including salaries, as part of a prudent financial planning and management strategy.

Pensions

Stakeholder pensions are in place with Standard Life for all eligible staff.

Auditors

To ensure robust governance, the Board of Directors assessed the performance of and reappointed, Thomson Cooper Accountants, whom they felt represented best value for the organisation.

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REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

OUR ORGANISATION

Simply Play is both a charity and Limited Company (see below). It is a subsidiary of Family and Community Development West Lothian, which rebranded this year and adopted the operating name of Play Works.

Like many other charities and service providers, we had to continually adapt and change quickly to a constantly shifting operating environment. Thanks to robust leadership, good governance and quick and decisive action when needed, we have remained strong and sustainable during these disruptive and unpredictable times. This performance, in the face of such adversity, demonstrates our resilience, responsiveness and creativity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The organisation is a charitable company limited by guarantee (SC372020), incorporated on 29th January 2010 and registered as a charity on 22nd April 2010 (SC041420). The company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Board. Under the requirements of the Memorandum and Articles of Association the members of the Board are appointed by Family and Community Development West Lothian (FCDWL), which is the sole Member.

Recruitment and Appointment to the Board

There is a good mix of skills and experience represented on the Board, which includes parents, local business people, members with previous governance experience and members with specialist sector knowledge and experience. Skills gaps are identified and suitable replacements sought when required.

Board Induction and Training

Board Members are familiar with the operation of the organisation and their governance roles and responsibilities. The CEO keeps the Board up to date with changing requirements, legislation and policy initiatives. Training for Directors is organised as required.

New members of the Board of Trustees are taken through an induction programme by the CEO, which includes: the structure, ethos and operation of the organisation; governing documents and reporting requirements; roles and responsibilities of charity Trustees; resourcing information and financial management arrangements; and strategic plans for the organisation.

Risk Management

The Board has assessed the major risks to which the organisation is exposed. An annual risk assessment is carried out and appropriate systems have been put into place to minimise the risks the charity faces:

- Fluctuations in the market, including local demographic changes and projections
- The organisation's operating environment, including policy and regulatory changes

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REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

- Child protection guidelines are applied, including appropriate checks on all staff and volunteers. Relevant staff are also registered with the Scottish Social Services Council (SSSC) and members of the Protection of Vulnerable Groups (PVG) scheme
- Financial systems are in place to ensure good practice in relation to processing, handling and authorisation of all financial transactions
- A long-term funding strategy is in place, with regular strategic reviews
- Hygiene controls are in place and are monitored by staff and Environmental Health Officers
- Health and safety policy and procedures are in place for all staff, volunteers and users of the service
- Regular inspections at all sites are carried out by the Care Inspectorate

Organisational Structure

Simply Play is governed by a Board of Directors of up to 9 members, who monitor the organisation and oversee its strategic direction and agree policy. Parent/user representation on the Board is ensured through its Memorandum and Articles, where 3 positions are reserved specifically for parent users.

The Board's consolidated structure facilitates effective governance and reflects the organisation's size and diversity. The full Board meets quarterly, supported by monthly Finance Sub Group meetings and quarterly Practice Sub groups.

The operational running of the organisation is delegated to the organisation's CEO and, through him, to the staff according to the organisation's management structure. The CEO reports directly to the Board at their meetings.

Related Parties

Simply Play works in partnership with a number of other agencies and bodies, both to promote the organisation's charitable objects and to contribute to the development of the local sector. Key partners are:

- West Lothian Council, where the organisation works closely with various local teams and staff from the Education Department, to liaise on activities, joint working and referrals. Our CEO also represents the voluntary sector on the Council's Children and Families Strategic Planning Group, Sector/Council Working Group, as well as various short-life working groups.
- The organisation has a Contract to provide Early Learning and Childcare, as a partner provider, with West Lothian Council. This enables parents to use their funded childcare entitlement with us, which is paid through Council's Pupil Placement department.
- The Voluntary Sector Gateway West Lothian is the district's third sector interface organisation and the organisation's CEO Chairs its Third Sector Strategy Group. There are no financial transactions between the two organisations.

Family and Community Development West Lothian is the sole Member of Simply Play and has representation on its Board of Directors. There are a number of formal arrangements between the two organisations to reimburse costs and share resources, which are laid out in a Facilities Sharing Agreement.

SIMPLY PLAY**REPORT OF THE BOARD OF DIRECTORS
FOR THE YEAR ENDED 31 MARCH 2023**

Legal and Administrative Information

The Directors, who are also Trustees who served during the period, were as follows: -

Board of Directors

Margaret Graham	Chair
Irene Kinroy	Treasurer
Alan Owen	(Resigned 26 May 2022)
Rhona Tait	(Appointed 26 May 2022)
Lyndsey Dodds	(Appointed 24 August 2022)
Nicola Munro	(Appointed 24 August 2022)
Dr Jane Fraser	(Appointed 14 September 2022)
Caroline Laidlaw	(Appointed 14 September 2022)
Dr Aaron Cahill	(Appointed 24 November 2022)

Senior Management Team

Raymond Branton	Chief Executive Officer & Company Secretary
Simon Henderson	Operations Manager
Shirley Thomson	Project Manager

Registered Office

1-3 Henderson Place
Broxburn
West Lothian
EH52 6EY

Principal Office

Unit 1
Kirkhill Business Units
Park Court
Broxburn
EH52 6EE

Auditors

Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Bankers

Bank of Scotland
54-55 The Centre
Livingston
West Lothian
EH54 6NB

Charity Registration Number

SC041420

Company Number

SC372020

SIMPLY PLAY

REPORT OF THE BOARD OF DIRECTORS FOR THE YEAR ENDED 31 MARCH 2023

Statement of Directors Responsibilities

The trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Report of the Board of Directors and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and 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 statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The directors are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of Disclosure to the Auditor

In so far as the directors are aware:

- there is no relevant audit information of which the charitable company's auditors is unaware; and
- the directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

In accordance with the company's articles, a resolution proposing that Thomson Cooper be reappointed as auditor of the company will be put at a General Meeting.

Approved by the Board of Directors on 30 August 2023 and signed on its behalf by:

Irene Kinroy

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Irene Kinroy – Treasurer

SIMPLY PLAY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SIMPLY PLAY

Opinion

We have audited the financial statements of Simply Play (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

SIMPLY PLAY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SIMPLY PLAY

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees (who are also directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SIMPLY PLAY

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Extent to which the audit was capable of detecting irregularities, including fraud

We considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas: existence and timing of recognition of income, posting of unusual journals along with complex transactions and non-compliance with laws and regulations. We discussed these risks with management, designed audit procedures to test the timing and existence of revenue, tested a sample of journals to confirm they were appropriate and inspected minutes from meetings held by management and trustees for any reference to breaches of laws and regulations. In addition, we reviewed areas of judgement for indicators of management bias to address these risks.

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our sector experience through discussion with the officers and other management (as required by the auditing standards).

We reviewed the laws and regulations in areas that directly affect the financial statements including applicable charity and company law and considered the extent of compliance with those laws and regulations as part of our procedures on the related financial statement items.

With the exception of any known or possible non-compliance with relevant and significant laws and regulations, and as required by the auditing standards, our work in respect of these was limited to enquiry of the officers and management of the charity.

We communicated identified laws and regulations and potential fraud risks throughout our team and remained alert to any indications of non-compliance or fraud throughout the audit. However, the primary responsibility for the prevention and detection of fraud rests with the trustees.

SIMPLY PLAY

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF SIMPLY PLAY

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

These inherent limitations are particularly significant in the case of misstatement resulting from fraud as this may involve sophisticated schemes designed to avoid detection, including deliberate failure to record transactions, collusion or the provision of intentional misrepresentations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Alan Mitchell (Senior Statutory Auditor)
for and on behalf of Thomson Cooper, Statutory Auditor
Dunfermline

Date: 31-08-23

Thomson Cooper is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SIMPLY PLAY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023****Current Financial Year**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donations		5	-	5	7,478
Grants received	5	22,895	23,566	46,461	48,277
<i>Charitable activities:</i>					
Out of school care fees	6	774,209	-	774,209	570,248
<i>Other trading activities:</i>					
	7	24,807	-	24,807	26,947
<i>Other income:</i>					
HMRC CJRS Grant		-	-	-	31,762
Total income		821,916	23,566	845,482	684,712
Expenditure on:					
Charitable activities	8	781,997	22,473	804,470	668,758
Total expenditure		781,997	22,473	804,470	668,758
Net income/(expenditure)		39,919	1,093	41,012	15,954
Net movement of funds		39,919	1,093	41,012	15,954
Reconciliation of funds					
Fund Balance Brought Forward		168,218	18,263	186,481	170,527
Fund Balance Carried Forward	14	208,137	19,356	227,493	186,481

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 17 to 28 form part of these financial statements

SIMPLY PLAY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023****Prior Financial Year**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donations		7,478	-	7,478	31
Grants received	5	558	47,719	48,277	313,541
<i>Charitable activities:</i>					
Out of school care fees	6	570,248	-	570,248	228,536
<i>Other trading activities:</i>					
	7	26,947	-	26,947	6,149
<i>Other income:</i>					
HMRC CJRS Grant		31,762	-	31,762	197,145
Total income		636,993	47,719	684,712	745,402
Expenditure on:					
Charitable activities	8	617,413	51,345	668,758	685,322
Total expenditure		617,413	51,345	666,758	685,322
Net income/(expenditure)		19,580	(3,626)	15,954	60,080
Net movement of funds		19,580	(3,626)	15,954	60,080
Reconciliation of funds					
Fund Balance Brought Forward		148,638	21,889	170,527	110,447
Fund Balance Carried Forward	14	168,218	18,263	186,481	170,527

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 17 to 28 form part of these financial statements

SIMPLY PLAY**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	Year to 31/03/23 £	Year to 31/03/22 £
Fixed Assets			
Tangible Assets	11	31,715	31,763
<i>Total fixed assets</i>		<u>31,715</u>	<u>31,763</u>
Current Assets			
Debtors	12	23,211	25,124
Cash at bank and in hand		258,342	260,461
<i>Total current assets</i>		281,553	285,585
Creditors:			
Falling Due Within One Year	13	(85,775)	(130,867)
Net Current Assets		<u>195,778</u>	<u>154,718</u>
Total Net Assets		<u>227,493</u>	<u>186,481</u>
The Funds of the Charity			
Unrestricted General Funds		208,137	168,218
Restricted Funds		19,356	18,263
Total Charity Funds	14	<u>227,493</u>	<u>186,481</u>

These accounts are prepared in accordance with the special provision of part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Trustees on 30 August 2023.

Irene Kinroy

Irene Kinroy
Director

The notes on pages 17 to 28 form part of these financial statements

Company Registration Number SC372020

SIMPLY PLAY**COMPANY STATEMENT OF CASH FLOWS
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities	19	6,530	59,284
Cash flows from investing activities:			
Purchase of fixed assets		(9,860)	(15,879)
Gain on disposal of fixed assets		1,211	1,571
Cash provided by (used in) investing activities		(8,649)	(14,308)
Increase/(decrease) in cash and cash equivalents in the year		(2,119)	44,976
Cash and cash equivalents at the beginning of the year		260,461	215,485
Total cash and cash equivalents at the end of the year		258,342	260,461

SIMPLY PLAY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. Accounting Policies

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

a) *Basis of Accounting*

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

b) *Charitable Funds*

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without specific purpose and are available as general funds.

Designated funds comprise unrestricted funds that have been set aside by the Board for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

c) *Income Recognition*

All incoming resources are recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. Accounting Policies (cont'd)*c) Income Recognition (cont'd)*

Income from government and other grants, whether 'capital grants or revenue grants', are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred. Where a grant is received for a specific purpose, it is included in restricted income and any unexpended portion carried forward as a restricted fund.

Income from out of school care fees are recognised in the period to which the provision of the service occurs.

Income from other trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income includes interest on funds held on deposit and is included when receivable and the amount can be measured reliably by the charity, normally upon notification of the interest paid or payable by the Bank.

d) Expenditure Recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Cost of raising funds comprises the costs of the general fundraising activities of the charity, and their associated support costs.
- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries, including the costs of providing out of school care services, and their associated support costs.
- Other expenditure (where relevant) comprises costs not falling into any other heading.

The charity is not registered for VAT and therefore all income and expenditure is recorded inclusive of VAT.

e) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include office costs, payroll, general administration, and governance costs and are incurred directly in support of expenditure on the objects of the charity. The bases on which support costs have been allocated are on a direct basis or as a proportion of time spent.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****1. Accounting Policies (cont'd)***f) Tangible Fixed Assets and Depreciation*

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Property	10% on a straight line basis
Office Equipment	25% on a straight line basis
Furniture & Fixtures	20% on a straight line basis
Computer Software	50% on a straight line basis
Play Equipment	25% on a straight line basis
Motor Vehicles	25% on a straight line basis
Leasehold Improvements	20% on a straight line basis

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any discounts due.

h) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash and all amounts held within bank current and deposit accounts.

i) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

j) Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminating the employment of an employee or to provide termination benefits.

l) Pensions

The charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. Contributions are expensed as they become payable.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****1. Accounting Policies (cont'd)***m) Taxation*

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore considered exempt.

n) Trustee Remuneration and Related Party Transactions

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022 – nil). No expenses were paid to trustees in the current or previous year in respect of travel expenses.

2. Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

The charities registered number is SC372020.

The registered office is 1 - 3 Henderson Place, Broxburn, West Lothian, EH52 6EY.

3. Going Concern

At the time of the approval of 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.

4. Net incoming resources for period

This is stated after charging:

	2023 £	2022 £
Depreciation - owned assets	8,697	8,527
Auditor's remuneration	5,640	5,440
	<hr/>	<hr/>

5. Grants Received – Current Financial Year

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
IS Thrive Outdoors Funding	-	5,435	5,435
West Lothian Council Grants	3,645	13,502	17,147
Scottish Government	19,250	4,629	23,879
	<hr/>	<hr/>	<hr/>
	22,895	23,566	46,461
	<hr/>	<hr/>	<hr/>

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****5. Grants Received – Prior Financial Year**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
IS Thrive Outdoors Funding	-	5,249	5,249
West Lothian Council Grants	-	7,807	7,807
Scottish Government	-	34,663	34,663
Other Small Grants	558	-	558
	<u>558</u>	<u>47,719</u>	<u>48,277</u>

6. Income from Charitable Activities – Current Financial Year

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Out of School Care fees	<u>774,209</u>	-	<u>774,209</u>
	<u>774,209</u>	-	<u>774,209</u>

Income from Charitable Activities – Prior Financial Year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Out of School Care fees	<u>570,248</u>	-	<u>570,248</u>
	<u>570,248</u>	-	<u>570,248</u>

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****7. Income from Other Trading Activities – Current Financial Year**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Other Income	23,607	-	23,607
Fundraising events	1,200	-	1,200
	<u>24,807</u>	<u>-</u>	<u>24,807</u>

Income from Other Trading Activities – Prior Financial Year

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Other Income	25,807	-	25,807
Fundraising events	1,140	-	1,140
	<u>26,947</u>	<u>-</u>	<u>26,947</u>

8. Charitable Expenditure – Current Financial Year

	Childcare Provision £	Total 2023 £	Total 2022 £
Staff costs (Note 10)	568,539	568,539	475,145
Snacks	23,655	23,655	14,987
Club activities	37,502	37,502	25,478
Operating costs	51,573	51,573	48,542
Support costs (Note 9)	117,561	117,561	99,166
Governance costs (Note 9)	5,640	5,640	5,440
	<u>804,470</u>	<u>804,470</u>	<u>668,758</u>

Charitable Expenditure – Prior Financial Year

	Childcare Provision £	Total 2022 £	Total 2021 £
Staff costs (Note 10)	475,145	475,145	519,862
Snacks	14,987	14,987	6,371
Club activities	25,478	25,478	26,017
Operating costs	48,542	48,542	28,291
Support costs (Note 9)	99,166	99,166	99,421
Governance costs (Note 9)	5,440	5,440	5,360
	<u>668,758</u>	<u>668,758</u>	<u>685,322</u>

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****9. Analysis of Governance and Support Costs**

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between its key charitable activities undertaken (see Note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Current financial year

	Support Costs £	Governance Costs £	Total 2023 £
Staff costs (Note 10)	68,567	-	68,567
Premises costs	28,958	-	28,958
General expenses	11,339	-	11,339
Depreciation	8,697	-	8,697
Audit fees	-	5,640	5,640
	<u>117,561</u>	<u>5,640</u>	<u>123,201</u>

Prior financial year

	Support Costs £	Governance Costs £	Total 2022 £
Staff costs (Note 10)	64,984	-	64,984
Premises costs	31,085	-	31,085
General expenses	(5,430)	-	(5,430)
Depreciation	8,527	-	8,527
Audit fees	-	5,440	5,440
	<u>99,166</u>	<u>5,440</u>	<u>104,606</u>

All costs are allocated to activities on a direct basis, with the exception of staff costs which are allocated on the basis of time spent.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****10. Analysis of Staff Costs, and Trustee and Key Management Remuneration and Expenses**

	2023	2022
Average number of full time employees during the year:		
Core service	22	14
Management and administration	5	4
	<u>27</u>	<u>18</u>
	£	£
Aggregate remuneration and associated costs of the charity:		
Wages & salaries	601,651	509,693
Social security costs	28,552	23,963
Pension costs	6,903	6,473
	<u>637,106</u>	<u>540,129</u>

No employee received emoluments in excess of £60,000 during the year (2022: nil).

The total amount of employee benefits received by key management personnel of the charity is £119,124 (2022: £80,122). The charity considers its key management personnel comprise the Senior Management Team.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****11. Tangible Fixed Assets**

	Office Equip- ment £	Play Equip- ment £	Motor Vehicles £	Lease- hold Improv- ements	Property	Total £
<i>Cost</i>						
At 1 April 2022	1,860	1,620	23,109	4,545	14,569	45,703
Additions	-	-	-	9,860	-	9,860
Disposals	-	-	-	(1,701)	-	(1,701)
At 31 March 2023	1,860	1,620	23,109	12,704	14,569	53,862
<i>Depreciation</i>						
At 1 April 2022	1,860	1,485	6,885	1,888	1,822	13,940
Charge for the Year	-	135	5,777	1,328	1,457	8,697
Charge on disposals	-	-	-	(490)	-	(490)
At 31 March 2023	1,860	1,620	12,662	2,726	3,279	22,147
<i>Net Book Value</i>						
At 31 March 2023	-	-	10,447	9,977	11,291	31,715
At 31 March 2022	-	135	16,224	2,657	12,747	31,763

12. Debtors

	2023 £	2022 £
Trade debtors & accrued income	13,937	18,196
Other debtors and prepayments	9,274	6,928
	<u>23,211</u>	<u>25,124</u>

13. Creditors Falling Due Within One Year

	2023 £	2022 £
Trade creditors	7,904	7,259
Due to parent charity	8,571	7,530
Other creditors & accruals	65,205	77,619
Advanced funding	4,095	38,459
	<u>85,775</u>	<u>130,867</u>

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****14. Movements in Funds****Current financial year**

	Balance at 01/04/2022 £	Movement in Resources			Balance at 31/03/2023 £
		Incoming £	Outgoing £	Transfers £	
Restricted Funds					
IS Thrive Outdoors	18,263	5,435	(4,342)	-	19,356
West Lothian Council	-	13,502	(13,502)	-	-
Scottish Government	-	4,629	(4,629)	-	-
	<u>18,263</u>	<u>23,566</u>	<u>(22,473)</u>	<u>-</u>	<u>19,356</u>
Unrestricted Funds					
General Fund	168,218	821,916	(781,997)	-	208,137
Total Funds	<u>186,481</u>	<u>845,482</u>	<u>(804,470)</u>	<u>-</u>	<u>227,493</u>

Prior financial year

	Balance at 01/04/2021 £	Movement in Resources			Balance at 31/03/2022 £
		Incoming £	Outgoing £	Transfers £	
Restricted Funds					
IS Thrive Outdoors	21,889	5,249	(8,875)	-	18,263
West Lothian Council	-	7,807	(7,807)	-	-
Scottish Government	-	34,663	(34,663)	-	-
	<u>21,889</u>	<u>47,719</u>	<u>(51,345)</u>	<u>-</u>	<u>18,263</u>
Unrestricted Funds					
General Fund	148,638	636,993	(617,413)	-	168,218
Total Funds	<u>170,527</u>	<u>684,712</u>	<u>(668,758)</u>	<u>-</u>	<u>186,481</u>

15. Purpose of Restricted Funds

IS Thrive Outdoors	Funding to deliver outdoor early learning and childcare in deprived communities.
West Lothian Council	Voluntary Organisations Modernisation and Improvements grants to help the organisation modernise and increase its sustainability for the future.
Scottish Government	
- Apprenticeship Employer Grant	To support the employment of apprentices.
- Adapt and Thrive Fund	To help third sector organisations to adapt to the challenges of COVID19 and build back to thrive in the future.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****16. Analysis of Net Assets Between Funds****Current financial year**

	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Tangible fixed assets	12,359	19,356	31,715
Current assets	23,211	-	23,211
Bank	254,247	4,095	258,342
Current liabilities	(81,680)	(4,095)	(85,775)
	208,137	19,356	227,493

16. Analysis of Net Assets Between Funds**Prior financial year**

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Tangible fixed assets	13,500	18,263	31,763
Current assets	25,124	-	25,124
Bank	242,502	17,959	260,461
Current liabilities	(112,908)	(17,959)	(130,867)
	168,218	18,263	186,481

17. Ultimate Controlling Party

The only member of Simply Play is Family and Community Development West Lothian and the Directors consider them to be the ultimate controlling party.

18. Related Party Transactions

There is a contract between the company and its parent company, Family and Community Development West Lothian, for the sharing of facilities. The amount paid in this respect was £nil (2022: £nil) and is included within General Expenses. A balance of £8,571 (2022: £7,530) is owed to the parent company at the year end.

SIMPLY PLAY**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023****19. Cash Generated by Operations**

	2023	2022
	£	£
Net movement in funds	41,012	15,954
Adjustments for:		
Depreciation charges	8,697	8,527
(Increase)/Decrease in debtors	1,913	50,718
Increase/(Decrease) in creditors	(45,092)	(15,915)
	<u>6,530</u>	<u>59,284</u>

20. Operating Leases

As at the year-end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Due within one year	-	5,000
Due within two to five years	-	-
	<u>-</u>	<u>5,000</u>