

Company No. SC401334
Scottish Charity No. SC042505



SMART PLAY NETWORK
(A Company Limited by Guarantee)

TRUSTEES' REPORT and FINANCIAL STATEMENTS

For the year ended 31 March 2019



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TRUSTEES' REPORT and FINANCIAL STATEMENTS
For the year ended 31 March 2019

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SMART PLAY NETWORK
(A Company Limited by Guarantee)

REFERENCE and ADMINISTRATIVE DETAILS
For the year ended 31 March 2019

Name of charity:	Smart Play Network	
Scottish Charity Number	SC042505	
Company Number	SC401334	
Board of Trustees (Directors)	Francois Roshdy (Chair) (resigned 11 June 2019) Iain Highley (Treasurer and Chair) Esther Stringer (Secretary) (resigned 11 June 2019) Geoff Sumner Michelle Davitt Carol Notman (appointed 16 October 2018) Deborah Jans (appointed 16 October 2018)	
Chief Executive Officer	Lesley Fox	
Registered office and principal address	16 Constitution Street Edinburgh EH6 7BT Telephone: 0131 554 2620 Website: www.smartplaynetwork.org	
Bankers	The Co-operative Bank plc	CAF Bank Ltd
	PO Box 250 Delf House Southway Skelmersdale WN8 6WT	25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors	Morton Fraser LLP Quartermile Two 2 Lister Square Edinburgh EH3 9GL	
Auditor	Chiene + Tait LLP Chartered Accountants and Statutory Auditor 61 Dublin Street Edinburgh EH3 6NL	

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT **For the year ended 31 March 2019**

The Trustees (who are also the Directors of the company for the purposes of company law) present their Report together with the financial statements and the independent examiner's report for the year ended 31 March 2019.

Objectives and activities

Smart Play Network is established for the public benefit through supporting and aiding in the establishment and support of play and other services including but not limited to toy libraries, free play services and services providing resources for play for the purpose of:

- a. providing the best available play opportunities, toys and resources that reflect the cultural diversity of service users and that challenge gender, ethnic and disabled stereotypes;
- b. promoting the value and benefits of play in assisting the all-round development, wellbeing and health of children from birth, including disabled children and young people, those with additional support needs and those living in disadvantaged circumstances;
- c. promoting the social integration of disabled children and young people, those with additional support needs and those living in disadvantaged circumstances;
- d. supporting parents, carers and other agencies in giving children the best start in life;

all with a view to the prevention and relief of poverty, the advancement of education and the advancement of citizenship and community development.

Structure, Governance and Management

The charity is a charitable 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 company is registered in Scotland and was set up on 9 June 2011. The National Association of Toy & Leisure Libraries was wound up in 2011 and the assets relating to Scotland were transferred to Smart Play Network on 30 August 2011. The company is governed by a Memorandum and Articles of Association and was registered with the Office of the Scottish Charity Regulator (OSCR) on 10 August 2011 under charity number SC042505.

The Board of Trustees

The minimum number of trustees is three and the maximum number is ten.

The Board of Trustees may co-opt trustees as an addition to the board or if any elected Trustee retires or is otherwise unable to continue as a Trustee providing the maximum number of Trustees is not exceeded.

Following their initial appointment, each trustee will serve for the period until the next anniversary date and will then retire but be eligible for re-election. Members may serve on the Board of Trustees for a maximum of two consecutive terms and must then stand down for a minimum of one year before being eligible for re-election.

The trustees who have served during the period under review are set out on page 1.

Trustee induction and training

When appointed, new trustees are provided with an information pack containing copies of the governing documents, annual report, strategic plan and other supporting papers. Training on specific topics is made available as required.

Trustee meetings

The trustees meet every three months and ad-hoc as required.

Volunteers

Volunteers have provided valuable assistance in a number of areas of our work. Smart Play Network benefits from a number of short and long-term volunteers within our project settings. The Trustees very much appreciate the valuable contribution our volunteers make.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

Protection of Vulnerable Groups Act Scotland 2007

The Trustees of Smart Play Network take their responsibilities seriously regarding the above act and have robust procedures and policies in place. We carry out PVG scheme checks on all our staff and volunteers working regularly with children and ensure that we keep up to date with changes in legislation.

Achievements and Performance

Smart Play Network is a membership organisation and also runs a number of direct delivery services for children, families and play practitioners. For our members, we are able to provide the following services:

- Advice and support in setting up projects
- Guidance sheets with practical solutions for success
- One to one support via visits where possible
- Targeted information via email
- Workshops and Networking events
- Training in free play, play topics and topical workshops
- An introduction to competitive and tailored insurance services
- The latest information on funding sources in Scotland
- A range of policy templates
- Support in monitoring and evaluation

In addition, we help to raise the profile of our member projects and services through:

- Attendance at key National Conferences and events
- Contributing to National and local policy
- Displays at relevant events
- Meetings with policy makers in our sector
- A presence on key committees and forums
- Response to consultations in the sector
- Working in partnership for strength and visibility

Our 4 main objectives for this year as set out in our business plan were to:

- 1. Support our members to increase their ability to delivery sustainable, quality and inclusive play opportunities.**
- 2. To ensure that more play projects and play opportunities were set up to include Play Ranger, toy library and free play opportunity provision.**
- 3. Contribute to Early Years and Play policy ensuring these strategies and initiatives are better informed through our links with the wider grassroots play sector.**
- 4. To ensure that the wider children's sector has increased knowledge of play and have access to existing models of good practice.**

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

1. Supporting our members

Below outlines our key activities, achievements and impact in relation to the above objectives.

- Our membership numbers are currently sitting at 274. This represents 18 new members this year, but after cleansing our data for GDPR compliance, shows 9 groups that have ceased to operate or were duplicates. Our membership remains varied and representative of the range of practitioners and organisations who request support to offer quality play opportunities for children. By increasing our membership and learning about their needs, we have been able to develop our services to meet them. The introduction of new support mechanisms this year such as our Best of the Network blog – (gathering monthly top 10 social media posts from our members and sharing with the others) our ability to geo target, and responding to specific requests such as help with evaluation methods means our members are better and more meaningfully informed.
- Our new website, which was overhauled, refreshed and launched this year has new and exciting areas for our members and still carries a host of information which is continually updated and added to. Our statistics show 42,935 page views this year.
- Members tell us that our information is useful. 100% of those that responded to our Annual survey found our information informative and useful and 94% said they changed practice as a result of our engagement.
- Lamplight, our recording system to support us to evaluate our work and show us how our work measures up against our outcomes, tells us the following about our support for members through direct enquiries;
 - 139 records of enquiries were successfully answered and resolved.
 - 17 projects tell us that their play practice has improved in quality.
- Our enquiries have ranged from support for funding to policy development both requiring detailed advice but also practical tools and templates.
- Requests for bespoke training has been significant – we have adapted by offering a mix and match of a variety of courses, changed our timings to offer afternoons or mornings and developed new titles including 'Creating Playful Outdoor Spaces'.
- Many of our members are schools and nurseries and these groups are keen to engage us to support their Active Schools work through Active Play – particularly in Dundee where we are currently working.
- We issue our newsletters monthly – these e-updates being short and concise which is very much appreciated amongst our members. A recent Fathers organisation worker told us: 'I just wanted to let you know how great your updates are. I receive stacks of these and it's the only one I look forward to and has content relevant to us'.

2. More play and play opportunities

As a result of our work this year, we have recorded the setup of 41 new play projects or play opportunities within non-traditional play settings. We have worked with 200+ practitioners and given them guidance or support in their settings to improve the quality or to expand to offer more play opportunities. In addition, our portfolio of projects has supported groups to enhance and improve their practice in a number of ways. We continue to empower local communities to develop and run groups for themselves. Our most advanced delivery model in this respect is in Fife, Dundee and Angus through Play on Wheels, working closely with groups to improve and develop their provision. Each project we deliver links in closely with our core work, informing and shaping our organisation as we progress. Over the last year, we have recorded activity in nearly 500 different locations / settings across the length and breadth of Scotland.

We continue to have a presence in all of the 32 local authorities in Scotland. We deliver play opportunities in each of these authorities in different formats and structures. Though our core support and annual survey, 17 projects told us that they had improved their play practice through our guidance, one to one visits or tailored support.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

2. More play and play opportunities (continued)

Smart Play Network take a whole organisation approach to support and delivery which again has been key to the success of this year. Each of our programmes and projects have been developed to support our key aims and objectives and the two elements, Core (Membership, training and information) and Project delivery compliment each other. Membership is increasing year on year because of our approach in working in communities, setting up new opportunities and then using our mobility to move on to other settings when practice is established.

These settings, which are then referred to the core element of Smart Play Network join as members and benefit from the ongoing support that we can provide from our core team. In turn, the core team are expertly informed of practice in projects and use this information to shape the support we provide.

Our portfolio of projects has been very successful and as above, increases our contact with our members.

Play Plus Toy Library (PPTL)

The Project has had another successful year, delivering 37 toy library sessions and 4 summer holiday play sessions. We have seen an increase in attendance with 76 parents/carers and 106 children now members of the library. On average, 25 families attend every week, with most borrowing and returning toys on a 2-week cycle. We have continued to encourage families to borrow larger toys for parties which families have been very grateful for and comment that they would not have been able to afford to have a party without them. This is also supporting Inch House community centre as families are booking their rooms to host parties knowing that they can borrow our play equipment. Following a slight underspend in 2017-2018, we decided to use this money to purchase new toys for the Toy Library. We held a consultation with families about what toys they would like to see available and as a result we bought new musical instruments, sensory toys, numbers and letters based jigsaws and small world figures such as dinosaurs and horses which have all been very popular. Our weekly arts and crafts sessions have been very popular, particularly those using recyclable goods easily found at home as parents find this easy to take these ideas to do at home with their child.

Impact - The Toy Library has helped forge new relationships between local families, meaning that their play opportunities outside of the Toy Library have also increased. We sent information to the local Health Visitor office and as a result many of our new families have been referred by health visitors as a way to help families with young children meet other families in the area to help improve the support network and socialisation. Feedback from members who have completed an exit interview showed 76% of families were more likely to play with their child at home as a result of the toy library. 90% of families said that the toy library saves them money on buying unnecessary toys. Others also mentioned that it has allowed them to hold birthday parties for their children which they would have been unlikely to have been able to afford without the borrowed toys. 68% said they had formed new friendships with local families through their attendance at the toy library. Finally, all of the families who have had children at the toy library move onto nursery or school agreed that the toy library has helped prepare them for the transition and that they have learned to mix well with other children and learn to be responsible for the toys that they borrow.

Smart Play Rangers

Another great year for the project with our team supporting over 700 children across the year at our sessions, events and school workshops. We have expanded our resources which enables us to teach tool work and wood work, as well as introducing a greater focus on physical activities during the sessions. Junior Play Rangers is a great success and is now part of our normal delivery. After the initial introduction we now see an average of 6 children per month completing the JPR programme, which teaches children basic play skills, fosters team work and increases their confidence in outdoor play. We delivered two large community events across the year; Play Day in August 2018, which was funded by City of Edinburgh Council and had over 60 families attend, and Play Ranger week in February 2019 where we delivered a Family day at each of the two locations during the school holidays week, again both very well attended by local families despite the terrible weather! We continued to develop good relationships with Magdalene Community Centre, who use our sessions as an activity for their after school club, and formed a new professional relationship with Community Renewal, who are based in Bingham and support both of the communities we work with in Edinburgh.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

2. More play and play opportunities (continued)

Impact - Children tell us that they continue with these activities when we are not there, but they still prefer it when we are around. They enjoy the opportunity to be creative, the chance to climb trees and to make new friends. Staff have reported a second year of reduction in challenging instances during sessions where they have had to intervene, although they are aware that conflict is still an issue within the community. 100% of the parents who completed feedback over the course of the year tell us that their child is more confident when doing new things as a result of their attendance at Play Rangers sessions. 55% of parents let their children out to play more often since they started attending Play Rangers sessions, with 63% saying that their view of playing outdoors has improved. All parents agreed that they have seen improvements in their child's confidence and social skills since they started attending our sessions, that their child has made new friends and that their child is now more active. "Play Rangers is a very important part of my daughter's social life. Come rain, shine, snow she wants to be there. It has helped all aspects of her development". Positive interactions with both Community Renewal and Magdalene Community Centres has helped to reinforce the value of community.

Play On Wheels (POW) (Fife, Dundee and Angus)

Completed the second year of its Big Lottery Improving Lives funded project and continued into its third and final year from September 2018. POW has delivered activities at 84 different locations across the year and worked with 5736 unique children, 1207 parents and practitioners in community groups, nurseries and schools and in public places. Summer 2018 saw our busiest summer holiday programme in the duration of the project, expanding our open play sessions in communities, supporting families and people to utilise spaces in their local area for play and helping people understand the benefits of play spaces for children. The team continue to sit on vital groups in their local authority areas to support importance of free and accessible play in communities, such as the Dundee Play Leadership group and the Fife Outdoor Play steering group. National Play Day in both Dundee and Fife were heavily supported by the POW team, with over 2000 people attending the Dundee event. Demand for the project has steadily increased and now outstrips our availability therefore we have had to prioritise groups most in need of our support for delivery and signpost to other forms of support for the groups we cannot help. We have supported two long term and one short term Social Work student placements this year.

Impact - POW's aim is to enhance play provision and opportunities for children and young people through empowering practitioners and parents to understand, enable and promote children's rights to play, demonstrating the positive impact play can have on a child's health and wellbeing and learning. 98% of practitioners who completed our feedback and evaluation forms said that our support and input made them feel ready to develop play opportunities in their setting. Return visits 6 months later showed that 92% of providers had made permanent changes to play resources and play opportunities since our last visit and that they had improved their understanding of play. 94% reported that following our sessions children were more likely to try new things and were more confident to challenge themselves "Brilliant sessions! Children continued to develop their skills through play- especially their resilience! Great ideas and tips to take forward into my classroom and quad! Thank you". Parents have had a similar positive response to our stay and play sessions, parent workshops and parent and child sessions. From our parent feedback questionnaire 97% of parents said they learned new ideas for play through our sessions, 92% said they felt more confident in making time for their child to play and 82% have said that they have played more with their child at home using ideas from our sessions.

Active Play

Inspiring Scotland and Dundee City Council provided joint funding for SPN to deliver 2 x 10 week blocks of Active Play over the 2018 – 2019 school year. Active Play is a 10-week programme, during which a primary three or four class take part in weekly one-hour sessions. The sessions are outdoors and combine 30-minutes of fun, inclusive and active games with 30-minutes of free play. The programme aims to increase children's levels of physical activity, improve physical literacy and improve health, wellbeing and attainment. Over the academic year we delivered 20 weeks of Active Play session to 20 schools in Dundee. 1678 children took part in 10 week blocks of delivery and provided 164 teachers and school staff with the skills and confidence to lead Active Play within their school once our delivery came to an end. On top of this we delivered additional training to 104 school support staff to enable them to facilitate Active Play in the playgrounds at lunch time and breaks, periods of time that were frequently difficult for support staff to manage and children were "bored" in the playground which often led to conflict or "getting up to mischief".

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

2. More play and play opportunities (continued)

Impact - The Active Play staff team were able to observe improvements in children's physical ability and confidence in creative play every week during each 10 week block. There were a number of children who were identified early on as struggling to engage with their peers, deliberately interrupting games or not wanting to join in. Over the course of this 10 week block we were able to use the consistent approach of delivery to reduce children's anxiety about joining in and by week 7 all of the children we had identified at week 1 were fully participating in the 1 hour session. Teachers were amazed by the impact this had on the socialisation of the class, the reduction in conflict and a calmer environment in the class after session delivery. All teachers and support staff that we worked with over the 10 week block said that they would continue delivering Active Play sessions once our staff input came to an end as they could see so many benefits for the pupils, including different learning styles, building resilience, peer interaction and physical wellbeing. Teachers also commended the project for being so inclusive and welcomed the opportunity to have fun with their pupils whilst being able to link play to the curriculum "[I will] continue using games to support social skills development - they have loved it, me too".

PlayTalkRead (PTR)

This year PTR provided drop in sessions to all 32 local authorities in Scotland. We also delivered targeted group sessions in Argyll and Bute, working with families from a variety of backgrounds such as young parent families, BME families, parents with a disability, families affected by imprisonment and families living in poverty. We delivered sensory tours in the Lothian's, Edinburgh and Dumfries and Galloway that benefited children with complex needs and their families. We promoted the benefits of PlayTalkRead at events including: Royal Highland Show, Dundee National Play Day and Dusherra. This year we visited 189 venues over 182 dates. In total, 25,461 people visited the vehicles (1,996 males, 9,507 females, 13,577 children and 381 practitioners), which represents an average of 140 visitors per day. This is a 31% increase in daily attendance compared to the previous year. We had a particular focus on developing better partnerships with early years' service providers such as the Scottish Book Trust and we engaged closer with the wider play sector through the Play Strategy Policy Forum. We purchased a new smaller vehicle called Bonnie following the retirement of our original smaller vehicle Bessie. The purchase of this vehicle coincided with PTR moving under a new banner within the Scottish Government – we are now part of their Parent Club campaign. This move allowed us to review all of our promotional materials and methods, as well as a complete re-brand of the vehicles and marketing materials. The re-branded vehicles were launched in February 2019 by the Children's Minister Maree Todd. Finally, we reviewed our Evaluation Action plan for the project and now have more robust evaluation methods to record our engagement, tailor our delivery and demonstrate our impact.

Impact – The changes PTR has gone through over the last year has supported a stronger and more streamlined focus on ways to support parent and child engagement through Playing, Talking and Reading. Better marketing, stronger partnerships and more engagement through social media has resulted in a 31% increase in attendance from the previous year, meaning that we are reaching even more parents to demonstrate ways for them to support and strengthen the relationship between them and their child. In particular, planning moved away from parking at school or nursery locations to parking at more public and local amenities. This reduced direct visits from nurseries (where parents were not present) and increased the roadshows ability to facilitate more parental engagement opportunities. This focus on the relationship between the child and their parent or carer was also reflected in our new marketing materials. Over the year our straw polls and feedback forms tell us that 92% of visitors reported that they learned something new whilst on one of our vehicles and 70% of parents said that they have a better understanding of their child's development following their visit. Our approach has led to stronger partnerships with local and national providers, enabling us to share local information with families in each Local Authority that will further support parent and child engagement.

Training

Our training significantly contributes to our outcomes by giving practitioners (and sometimes parents) the skills they need to offer quality and sustainable play opportunities for children. Our titles are developed with our skilled staff who work in play practice and understand the challenges and barriers faced. Our courses are always very well attended and often oversubscribed. Our new range of workshops offer more flexible learning to fit in with busy practitioners. This year, we have delivered 25 courses from whole day to twilight and bespoke sessions.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

2. More play and play opportunities (continued)

The majority of our attendees are our members. Our main titles, Fire Play Skills, All Weather Play and Loose Parts are always very well attended. Our projects deliver a number of training sessions as part of delivery and teach new skill to practitioners. This year, between our standard and bespoke titles, 395 practitioners benefited from attending our courses

Impact - The impact of training is significant. For every practitioner we skill with new knowledge about the provision of quality play opportunities, they will go on to benefit a range of colleagues and most importantly, raise the quality of the provision they deliver for children. We are very keen to continue to develop our training course titles and in due course offer a range of cost effective, online training tools for our members. A head teacher e-mailed and said the training was 'inspiring' and 'created a real buzz among the staff'. The session was overwhelmingly given the highest scores in all areas. Some of the feedback:

- "Resources brought were extensive and versatile".
- "Outdoor session was excellent and very interactive method of introducing purpose".
- "Very well organised session. Lots of opportunities to ask questions and discussion".
- "Trainers answered questions we had well, very helpful and passionate about what they do".
- 100% of delegates said they strongly agreed that the training had enhanced their understanding of play.
- 100% of delegates strongly agreed that the training would increase their ability to deliver improved play opportunities.

3. Informing Policy

Our involvement at national policy level has remained consistent and we have continued to contribute to and benefit from a number of meetings and groups. As part of the CYPEIF Stakeholder group, we were involved in elements of the funds evaluation and were able to share our experiences of the benefits of stable core funding. We have shared policy developments with our members and encouraged them to take part in consultations and events. We are part of the group looking at refreshing the national Play Strategy which enjoyed huge success and influenced practice when it was launched a number of years ago. This is ongoing work and very important for us to be a part of.

At all forums and in meetings or consultations, we continue to try our best to represent our members' views and that of the Play Sector. This has ensured that play and children's right to play are at the heart of policy decisions and strategic work. We represent grassroots projects that otherwise would not have a voice at this level. We also feedback information to our members via our newsletters, discussions and information sheets.

Locally, again through our programme delivery, our team are involved in strategic groups and developments. The latest being Dundee's Play Framework and local plans in Fife. In all the locations we deliver, our teams are key partners and often lead the Play Day Annual Celebrations.

4. Informing the wider sector

The variety and delivery of our five play services is one of the key mechanisms we use to increase the knowledge of the wider children's sector. Each of our programmes has been developed to engage with local agencies and as part of their work, to extol the benefits of play to parents and practitioners.

Our website is comprehensive and has links to a wide range of play support materials. Our website statistics show nearly 43,000 views, with the majority accessing our play resources. Our social media presence has increased significantly this year with over 5,000 followers of our pages and an additional 40,000 followers on the PlayTalkRead (now Parent Club) page.

We distributed a wide range of support materials from our 12 topical information sheets to our practical You Tube videos for parents.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

4. Informing the wider sector (continued)

Our POW team has taken 2 social work students for 5-month blocks and one further student for a shorter term placement. We feel we have played a significant part in the development of skills for future childcare and children's workers, not only in play but in the students' confidence to engage with parents, practitioners and other agencies that they will encounter as part of their work.

Our Play Rangers, Toy Library and POW project benefitted from a consistent level of volunteers. Many people who volunteered with us do so to build confidence and skills to prepare them for or to help them get back in to the workplace environment. Others work with us to combat isolation and give back to society. We celebrate our long term toy library volunteer Sheila who, despite a recent illness, returned to the toy library to continue her 5 year service with us. This year, our Play Ranger volunteer took up a college place to study Childcare and is now working with us on a part time basis.

In March of 2019, SPN sent a contingent of staff to represent Scotland at the European Toy Library (ETL) group meeting in Lisbon. This was a very useful few days where we learned about the variety of not only toy libraries but play organisations and play provision across Europe. These meetings are great to not only share practice, but also to learn of developments in policy in other countries and how those policies are affecting children and families in communities. We are always very proud of our Play Strategy for Scotland and our excellent relationships with our sector and Civil Servants in the Scottish Government compared to many other nations.

This year, which coincided with the ETL group meeting, our CEO was invited to deliver the keynote speech at the Portuguese National Conference for Play. Lesley covered the journey of our Play Strategy from campaigning to implementation. Portugal and those in influential positions are very keen to learn from Scotland and have since sought out further contact and information as well as inviting one of our top play advocates in Scotland to address a further conference on Children's Rights.

Impact summary

The **Children** we worked with were:

5. Supported through play opportunities to develop their social and emotional wellbeing and supported to thrive to become healthy, confident people, able to manage risks effectively.
6. Better supported to develop through play by their parents and other adults around them – through our range of activity cards easily downloaded by our members for distribution to parents and carers. These cards support parents and carers to provide easy, fun and cost effective activities in play settings and in the home environment. Teachers and other school staff were trained to recognise the benefits of play and empowered to offer play opportunities as part of the school day.
7. Healthier – through our guidance sheets highlighting the health benefits of play and our portfolio of projects including Play Ranger services, Active Play and Play on Wheels. Children will be more active resulting in healthier lifestyles now, but most importantly learn to develop new behaviours toward becoming more active adults.

The **Parents** we worked with or supported:

- Told us they felt less isolated and more able to cope with everyday issues enjoying peer support and by making new friends through our project work, but also as part of attending the 275 member projects we support.
- Had improved access to information through project networks, signposting, and by engaging with our staff and volunteers.
- Felt more confident in engaging and playing with their children leading to a reduction in stress for parents and children. They told us that they would try new things at home and through follow up surveys that they had made more time for play since our engagement.
- Were more confident to let their children play outside through our Play Ranger services, knowing there were responsible adults present.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

Impact summary (continued)

Our work in **Communities**:

- Showed us, through our Network profile, positive play campaigns, training and guidance feedback that communities better understood the benefits of play and were less wary of children playing out. Through our training and project work, communities were supported to build their own play opportunities and introduce new and sustainable ideas for play in a range of different settings including the school environment.
- Empowered connections and people told us that through our work they felt more a part of their community. This was in particular where we encourage parents to stay and play, meet other parents and get involved with the running and direction of our work. Many elders within communities' volunteer at our member projects as well as new parents, having the opportunity to meet others they may live close to but not have previously engaged with.

Financial review

The financial results are set out on pages 16 - 26.

Total income in the General Fund increased from £32,128 in the previous year to £152,808. This was due to a change in the way we account for our core funding (previously the CYPF restricted fund) and the management fee / overhead recovery element of project grant income. Investment income in the General Fund was £373 compared with £127 in 2018.

Restricted Fund income and expenditure by fund is shown in Note 13. Total restricted income amounted to £659,009 (2018: £773,446).

The total cost of charitable activities was £757,455 compared to an amount of £644,001 spent in 2018, mainly due to the delivery of the PlayTalkRead programme funded by the Scottish Government.

The overall financial position remains healthy with net funds being £555,227 at 31 March 2019 (2018: £500,865). Of this £260,066 (2018: £243,820) is attributable to the unrestricted funds and £295,161 (2018: £257,045) to restricted funds. Of the £260,066 (2018: £243,820) unrestricted funds, £91,312 (2018: £64,123) relates to designated funds as outlined in notes 13.

Policy on reserves

In the Trustees view, the reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future.

The Trustees feel that an appropriate level of reserves should equate to approximately 12 months of overheads (core running costs). The current free reserves of the charity are £168,754 (2018: £179,697). This represents just over 11 months of projected core running costs based on our planned budgets for 2019/2020. The trustees review the amount of reserves that are required to ensure that they are adequate to fulfil the charity's continuing obligations on a quarterly basis.

The trustees have adopted a moderate approach to risk in the investment of the charity's fund with reserves being invested in cash.

Risk management/assessment

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems and procedures have been put in place to lessen and closely monitor these risks. This year, we identified some key risks including our banking with the Co-operative Bank which was facing some difficulties. The Trustees decided to spread our risks by opening a deposit account with CAF Bank. We also recognised that the lack of future funding for projects ending in 2019 has the potential to impact staff retention and loss of key skills within the organisation. This led to a series of discussions and development days to look at the projects beyond the funding period and build evidence for funding applications for new and continuing pieces of work.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) **For the year ended 31 March 2019**

Plans for future periods

Our proposed outcomes for our core work will remain the same as last year due to the extension of our three-year funding award from the Children and Young People's Early Intervention Fund to March 2020. We will be applying to the new fund (Families and Communities Fund) in the summer of 2019 with a decision to be made by the end of the year.

Core Outcomes

- Members ability to deliver sustainable, quality and inclusive play opportunities for children is increased.
- More play projects are set up (including play rangers, toy libraries and free play opportunities).
- Early Years and Play Policy is better informed through Smart Play Network's links with the wider grassroots play sector.
- The wider children's sector has increased knowledge of play and have access to existing models of good practice.

We are however looking forward to focussing more on our membership, with a new structure coming in to place on the 1st April 2019 and a new website. We will be developing our Organisational Business Plan in the summer of 2019 and also updating our Articles of Association for approval by our members at our September General Meeting.

Play on Wheels

Continues until the end of August 2019 when funding will come to an end. This project has demonstrated exceptional impact since 2011 and has made a lasting impression at local authority and agency level. With this in mind, we intend to explore new avenues of funding to retain the staff and develop new projects for both Dundee and Fife that extend the work of POW. Applications will be made to a variety of sources in May 2019.

Play Plus Toy Library

We have a further extension on our funding from Edinburgh City Council to run the toy library until March 2020. New criteria and priorities are currently being set for this funding stream beyond 2020 and we await developments.

Play Rangers

Funding for this programme comes to an end in August 2019, but we have already applied to BBC Children in Need to continue this work. Play Rangers is making significant impact to the families in the communities they work in and it would be extremely sad for this project not to extend beyond its funding deadline.

Governance

We continue to benefit from a robust and widely skilled Board of Trustees. Trustees are working to attract new members with particular skills in the Childcare / Children's Services sector and will be advertising these opportunities amongst our members in the coming year.

In addition to this, we will explore and consider any opportunities that arise which work towards us achieving our overall aims and objectives for children and families.

We were unable to agree some proposed changes to our Memorandum and Articles in time for the September 2017 General Meeting. Trustees felt that they needed more time to understand the changes and to present these to our membership. We have therefore commenced a total refresh of the Articles, and these will be ready for approval at our General Meeting in September 2019.

The key management personnel of the charity comprise the Trustees and the Chief Executive.

SMART PLAY NETWORK

TRUSTEES' ANNUAL REPORT (continued) For the year ended 31 March 2019

Statement of Trustees' Responsibilities

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005. 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.

Statement as to disclosure to our auditors

In accordance with company law, as the company's directors, the Trustees have confirmed that:

- so far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Trustees of the company they have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

A resolution to reappoint Chiene + Tait LLP, Chartered Accountants, as auditors will be put to the members at the General Meeting.

This report, which has been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies, was approved by the trustees on _____ 2019, and signed on their behalf by:-

Iain Highley
Director / Trustee (Acting Chair / Treasurer)

Geoff Sumner
Director / Trustee

Opinion

We have audited the financial statements of Smart Play Network (the 'charity') for the year ended 31 March 2019 which comprise the Statement of Financial Activities, the Balance Sheets and 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 charity's affairs as at 31 March 2019, and of its incoming resources and application of resources, 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 Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

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 charity 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' annual report been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

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

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; 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, the trustees are responsible for the preparation of financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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 regulations made under that Act.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: 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 auditor's 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.

Chiene + Tait LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh
EH3 6NL

_____ 2019

SMART PLAY NETWORK

STATEMENT of FINANCIAL ACTIVITIES (including Income and Expenditure Account) For the year ended 31 March 2019

	Notes	Un- Restricted Funds £	Restricted Funds £	2019 Total Funds £	Un- restricted Funds £	Restricted Funds £	2018 Total Funds £
Income from:							
Donations and legacies	3	1,123	-	1,123	907	-	907
Charitable activities	3	151,312	659,009	810,321	25,394	773,440	798,834
Investments		373	-	373	127	-	127
Other income		-	-	-	5,700	6	5,706
Total income		152,808	659,009	811,817	32,128	773,446	805,574
Expenditure on:							
Charitable activities	4	141,861	615,594	757,455	21,182	622,819	644,001
Total expenditure		141,861	615,594	757,455	21,182	622,819	644,001
Net income/(expenditure)		10,947	43,415	54,362	10,946	150,627	161,573
Transfers between funds	13	5,299	(5,299)	-	39,699	(39,699)	-
Net movement in funds		16,246	38,116	54,362	50,645	110,928	161,573
Reconciliation of funds							
Total funds brought forward		243,820	257,045	500,865	193,175	146,117	339,292
Total funds carried forward		260,066	295,161	555,227	243,820	257,045	500,865

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 statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 19 to 26 form part of these financial statements.

SMART PLAY NETWORK

BALANCE SHEET As at 31 March 2019

	Notes	£	2019 £	£	2018 £
Fixed assets					
Tangible assets	10		133,175		37,933
Current assets					
Debtors	11	63,777		35,482	
Cash at bank and in hand		399,089		457,561	
		-----		-----	
		462,866		493,043	
Liabilities: amounts due within one year	12	(40,814)		(30,111)	
		-----		-----	
Net current assets			422,052		462,932
			-----		-----
Total assets less current liabilities			555,227		500,865
			-----		-----
Net assets			555,227		500,865
			=====		=====
The funds of the charity:					
Unrestricted funds					
General Fund	13		168,754		179,697
Designated Funds	13		91,312		64,123
			-----		-----
Total unrestricted funds			260,066		243,820
Restricted funds	13		295,161		257,045
			-----		-----
Total charity funds			555,227		500,865
			=====		=====

These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual financial statements required by the Companies Act 2006 and are for circulation to members of the charity.

The financial statements were approved by the trustees on _____2019, and are signed on their behalf by:

Iain Highley
Director/Trustee (Acting Chair / Treasurer)

Geoff Sumner
Director/Trustee

The notes on pages 19 to 26 form part of these financial statements.

SMART PLAY NETWORK

STATEMENT of CASH FLOW
For the year ended 31 March 2019

	Notes	2019	2018
		£	£
Cash flows from operating activities			
Cash provided by operations	17	59,514	168,203
Investing activities			
Purchase of tangible fixed assets	(118,359)	(6,442)	
Proceeds on disposal of fixed asset investment	-	5,700	
Interest received	373	127	
	-----	-----	
Net cash generated from investing activities		(117,986)	(615)
		-----	-----
Net (decrease)/increase in cash and cash equivalents		(58,472)	167,588
Cash and cash equivalents at beginning of year		457,561	289,973
		-----	-----
Cash and cash equivalents at end of year		399,089	457,561
		=====	=====

The notes on pages 19 to 26 form part of these financial statements.

SMART PLAY NETWORK

NOTES to the ACCOUNTS

For the year ended 31 March 2019

1. Company information

Smart Play Network is a company limited by guarantee incorporated in Scotland with registered company number SC401334. The registered office is 16 Constitution Street, Edinburgh, EH6 7BT. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the charity.

2. Accounting Policies

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the financial statements. They have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities and Accounts (Scotland) Regulations 2006 (as amended), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the requirements of the SORP 'Accounting and Reporting by Charities: Statement of Recommended Practice for charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 incorporating changes made by Update Bulletin 1 issued on 2 February 2016 and Bulletin 2 issued on 5 October 2018.

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

Going Concern

The financial statements have been prepared on a going concern basis. The trustees have assessed the charity's ability to continue as a going concern and have reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements and consider that there are no material uncertainties relating to going concern.

Income

Grants receivable

Grants received, including capital grants, are reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is probable they will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that grants are for particular purposes, this income is included in incoming resources within restricted funds when receivable. Where grants are specifically made for the performance of charitable activities in a period subsequent to the year-end they are deferred and excluded from the Statement of Financial Activities.

Donations, legacies and similar income

Donations, legacies and similar income is included in the year in which it is receivable, which is when the charity becomes entitled to the income, it is probable that it will be received and the amount can be measured reliably.

Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Governance costs

Governance costs comprise those costs which involve public accountability of the charity, its compliance with regulation and good practice.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the Statement of Financial Activities, with the exception of support costs which have been allocated to activities in proportion to estimated usage of the resources during the year. Costs of charitable activities consist of those applied by the charity in meeting its charitable objectives. Within support costs are governance costs, which include the costs of general governance of the charity as opposed to direct management inherent in meeting charitable objectives, and are those associated with strategic, constitutional and statutory requirements.

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued) For the year ended 31 March 2019

2. Accounting Policies (continued)

Tangible Fixed Assets

These are capitalised if they can be used for more than one year and cost over £500.

They are initially capitalised at cost, plus any incidental costs of acquisition.

Depreciation

Depreciation is provided at rates calculated to write off the cost, less any estimated residual value, over the useful expected life of the asset as follows:

Motor vehicles – 25% per annum
Equipment – 25% per annum

Fund Accounting

Unrestricted funds

Unrestricted funds are grants, donations and other incoming resources received or generated for the charitable purposes of the organisation. They can be used at the discretion of the trustees for any of the charity's purposes.

Designated funds

Designated funds are unrestricted funds of the charity which have been earmarked or set aside by the trustees for particular purposes. For Smart Play Network, the designated fixed asset fund holds the value of unrestricted fixed assets.

Restricted funds

Restricted funds can only be used for particular restricted purposes within the object of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund held by the charity is included in note 16.

Pension

Pension contributions are made to an approved defined contribution pension scheme. These are charged to the Statement of Financial Activity in the year in which they are incurred.

Taxation

Smart Play Network is a registered Scottish charity exempt from corporation tax on income and gains applied to charitable purposes.

The charity is not registered for Value Added Tax and, accordingly, expenditure is shown gross of irrecoverable VAT.

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.

Operating leases

Rentals payable under operating leases are charged on a straight line basis over the term of the lease.

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 trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the company 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 an obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued)
For the year ended 31 March 2019

	Unrestricted Funds	Restricted Funds	2019 Total Funds	2018 Total Funds
	£	£	£	£
3. Analysis of Donations and Legacies and Charitable Activities Income				
Donations and legacies				
Donations	817	-	817	339
Subscriptions	306	-	306	568
Total donations and legacies	1,123		1,123	907
Charitable activities				
Delivery of play services	5,256	-	5,256	6,880
Membership and training	15,908	-	15,908	18,514
Grants - The Scottish Government (PTR)	18,000	492,000	510,000	510,000
- The Corra Foundation (General)	93,000	-	93,000	93,000
- Big Lottery Fund (ILF)	7,350	68,618	75,968	98,120
- Other grants	11,798	98,391	110,189	72,320
Total charitable activities	151,312	659,009	810,321	798,834
4. Analysis of Charitable Activities Expenditure				
	Direct Costs	Support Costs	2019 Total Funds	2018 Total Funds
	£	£	£	£
Restricted Funds				
Delivery of play services	568,731	46,677	615,408	617,465
Membership and training	-	186	186	5,354
	568,731	46,863	615,594	622,819
Unrestricted Funds				
Delivery of play services	15,442	103,073	118,515	13,242
Membership and training	15,650	7,696	23,346	7,940
	31,092	110,769	141,861	21,182
Total charitable activity	599,823	157,632	757,455	644,001
5. Analysis of Governance Costs				
Trustee meetings	23	47	70	159
Professional and other fees	50	13	63	1013
Audit fee	-	4,563	4,563	4,500
AGM cost	-	-	-	395
Total governance costs	73	4,623	4,696	6,067

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued) For the year ended 31 March 2019

6. Support Costs	Unrestricted Funds £	Restricted Funds £	2019 Total Funds £	2018 Total Funds £
Governance	73	4,623	4,696	6,067
Salaries	100,066	26,870	126,936	99,895
Staff costs	1,317	4,088	5,405	2,155
Premises	7,130	4,675	11,805	10,614
Office & IT	1,883	4,094	5,977	8,381
Vehicle costs	-	1,466	1,466	1,120
Professional & freelance fees	300	1,047	1,347	241
	-----	-----	-----	-----
	110,769	46,863	157,632	128,473
	=====	=====	=====	=====

7. Net income	2019 £	2018 £
This is stated after charging:		
Rentals payable in respect of operating leases - land and buildings	18,488	17,688
- other	6,298	6,274
	=====	=====

8. Trustee Remuneration, Benefits and Expenses

None of the trustees received any remuneration (2018: Nil).

One trustee received reimbursement of expenses totalling £70 (2018: £159) incurred in attending trustee meetings.

The key management personnel of the charity comprise the Trustees and the Chief Executive. The total employee benefits of the key management personnel of the charity during the year, including Employers National Insurance contributions, were £42,210 (2018: £39,011)

9. Staff Costs and Emoluments	2019 £	2018 £
Salary costs		
Gross salaries	462,425	394,790
Employer pension contribution	7,248	6,274
Employer's national insurance	30,191	25,488
	-----	-----
Total	499,864	426,552
	=====	=====
	No.	No.
Average headcount		
Management	4	3
Administration/finance	4	3
Projects	20	18
	-----	-----
Total	28	24
	=====	=====

No employee received emoluments in excess of £60,000 (2018: Nil).

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued) For the year ended 31 March 2019

10. Tangible fixed assets	Vehicles	Equipment	Total
	£	£	£
Cost			
At beginning of the year	52,400	9,422	61,822
Additions	117,510	849	118,359
Disposals	-		
	-----	-----	-----
At end of the year	169,910	10,271	180,181
	-----	-----	-----
Depreciation			
At beginning of the year	20,767	3,122	23,889
Depreciation	21,489	1,628	23,117
Disposals	-		
	-----	-----	-----
At end of the year	42,256	4,750	47,006
	-----	-----	-----
Net book value			
At beginning of the year	31,633	6,300	37,933
	=====	=====	=====
At end of the year	127,654	5,521	133,175
	=====	=====	=====

11. Debtors	2019	2018
	£	£
Fees owed	3,335	5,473
Advance expenses	313	329
Prepayments and accrued income	32,208	10,628
Grants receivable	24,325	19,052
Other debtors	3,596	-
	-----	-----
Total debtors	63,777	35,482
	=====	=====

12. Creditors	2019	2018
	£	£
Taxation and social security	7,315	7,371
Accruals and deferred income	16,296	8,865
Other creditors	17,203	13,875
	-----	-----
Total creditors	40,814	30,111
	=====	=====

SMART PLAY NETWORK
NOTES to the ACCOUNTS (continued)
For the year ended 31 March 2019

	Balance at 31 March 2018 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2019 £
13. Fund Movements					
Restricted funds					
Children in Need	17,592	32,451	(34,143)	-	15,900
CYPF	3,700	-	(3,717)	17	-
ECC	387	7,514	(7,348)	-	553
PTR	168,999	492,000	(430,328)	-	230,671
ILF	53,495	68,618	(84,285)	(5,250)	32,578
IS	12,872	-	(12,806)	(66)	-
APD	-	58,426	(42,967)	-	15,459
Total restricted funds	257,045	659,009	(615,594)	(5,299)	295,161
Unrestricted funds					
General Fund	179,697	152,808	(115,733)	(48,018)	168,754
Designated Fixed Asset Fund	37,933	-	(14,711)	-	23,222
Designated Training Co-ordinator Fund	11,190	-	(11,417)	227	-
Designated POW Shortfall Fund	15,000	-	-	7,490	22,490
Designated Events & Business Planning Fund	-	-	-	8,600	8,600
Designated Staff Costs Fund	-	-	-	27,000	27,000
Designated IT Fund	-	-	-	10,000	10,000
Total unrestricted funds	243,820	152,808	(141,861)	5,299	260,066
Total funds	500,865	811,817	(757,455)	-	555,227

	Balance at 31 March 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
Restricted funds					
Go2Play	2,005	-	(2,005)	-	-
Children in Need	17,220	31,906	(31,429)	(105)	17,592
CYPF	4,327	93,000	(93,047)	(580)	3,700
ECC	32	10,114	(7,119)	(2,640)	387
PTR	66,036	510,006	(385,234)	(21,809)	168,999
ILF	56,497	98,120	(88,482)	(12,640)	53,495
IS	-	30,300	(15,503)	(1,925)	12,872
Total restricted funds	146,117	773,446	(622,819)	(39,699)	257,045
Unrestricted funds					
General Fund	148,442	32,128	(3,130)	2,257	179,697
Designated Fixed Asset Fund	44,733	-	(13,242)	6,442	37,933
Designated Training Co-ordinator Fund	-	-	(4,810)	16,000	11,190
Designated POW Shortfall Fund	-	-	-	15,000	15,000
Total unrestricted funds	193,175	32,128	(21,182)	39,699	243,820
Total funds	339,292	805,574	(644,001)	-	500,865

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued) For the year ended 31 March 2019

14. Analysis of net assets between funds	Un- Restricted Funds	Restricted Funds	2019
	£	£	£
Fixed assets	23,222	109,953	133,175
Current assets	245,089	217,777	462,866
Current liabilities	(8,245)	(32,569)	(40,814)
	-----	-----	-----
	260,066	295,161	555,227
	=====	=====	=====

15. Transfers Between Funds	Un- Restricted Funds	Restricted Funds	2018
	£	£	£
Fixed assets	37,933	-	37,933
Current assets	210,433	282,610	493,043
Current liabilities	(4,546)	(25,565)	(30,111)
Liabilities due after more than one year	-	-	-
	-----	-----	-----
	243,820	257,045	500,865
	=====	=====	=====

15. Transfers Between Funds

Transfers from Restricted Funds to the General Fund of £6,405 (2018: £32,992) represent management fees charged to ILF and IS Funds as shown above. There was a transfer of nil (2018: £6,442) from Restricted Funds to the Designated Fixed Asset Fund. There were also transfers of £17 and £1,089 from General Fund to the CYPF and IS Funds respectively and £227 to the Designated Training Co-ordinator Fund to clear deficits on closure of those funds. In addition there were transfers from the General Fund of £8,600 to set up a new Designated Events & Business Planning Fund, £27,000 for a new Designated Staff Costs Fund and £10,000 for a new Designated IT Fund. There was also a further £7,490 (2018: £15,000) transferred from General Fund to the Designated POW Shortfall Fund.

16. Funds

- The **Go2Play** fund represents additional funding from Inspiring Scotland to cover an element of our Play Ranger service in Edinburgh during 2017/2018.
- The **Children in Need** fund represents funding from BBC Children in Need to deliver our Edinburgh Play Ranger project from 1 September 2016 to 31 August 2019.
- The **CYPF** fund was created by a grant from the Scottish Government (Children and Young Peoples Early Intervention Fund), administered through the Corra Foundation for the purpose of meeting the core cost of the charity and delivering four key outcomes from 1 April 2016 to 31 March 2019.
- The **ECC** fund was created by a grant from Edinburgh City Council Children and Families for the purpose of delivering our Play Plus Toy Library project in Edinburgh. This fund runs from 1 April 2016 to 31 March 2020.
- The **PTR** fund represents funding provided by the Scottish Government to deliver the roadshow element of their PlayTalkRead campaign. This funding is reviewed annually but is indicative of a 3 year commitment from 1 April 2017 to 31 March 2020.
- The **ILF** fund was created by a grant from the Big Lottery Fund (Improving Lives) for the purpose of delivering a proportion of our Play on Wheels project in Fife, Dundee and Angus from 01/09/2016 to 31/08/2019.
- The **IS** fund was created by a grant from Inspiring Scotland to deliver the Active Play programme of work from October 2017 to May 2018.
- The **APD** fund represents funding provided by Dundee City Council to deliver specific elements of the Active Play programme of work to support schools in Dundee in partnership with Inspiring Scotland (above).

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued) For the year ended 31 March 2019

16. Funds (continued)

Designated Funds

The **Designated Fixed Asset Fund** was set up in 2015 to hold the value of the fixed assets which were previously held in the General Fund.

The **Designated Training Co-ordinator Fund** was set up by the Trustees to employ a Training Co-ordinator to develop and deliver our training portfolio with the view to the post becoming self-funding in time.

The **Designated POW Shortfall Fund** was set up by the Trustees to meet an element of the recognised shortfall in the Play on Wheels programme (currently funded through the ILF fund) for year 3 of the project.

The **Designated Events and Business Planning Fund** was set up by the Trustees to cover the costs of a consultant to support us with the development of the 2020 – 2023 organisational Business Plan. Also, to cover costs in relation to holding free networking events for our members in late 2019 / early 2020.

The **Designated Staff Costs Fund** was set up by the Trustees to cover the costs of gaps in funding between the end of programmes of work and the beginning of new ones. This is in particular for staff costs of Play on Wheels and Play Ranger staff. In addition, to cover the costs of redundancies of staff whose contracts will end at the end of projects.

The **Designated IT Fund** was set up by the Trustees to engage a company to evaluate and provide a solution to our increasing problem of networking between offices and storing files and data securely.

General Funds

The **General** fund represents the funds which are available for the general purposes of the charity. These funds will be spent in whichever way that the Board of Trustees sees fit in accordance with the stated objectives of the charity

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2019	2018
	£	£
Net movement in funds	54,362	161,573
Add back depreciation charge	23,117	13,242
Less gain on disposal of fixed assets	-	(5,700)
Deduct interest income and rental income shown in investing activities	(373)	(127)
(Increase) in debtors	(28,295)	(13,603)
Increase in creditors	10,703	12,818
	-----	-----
Net cash provided by operating activities	59,514	168,203
	=====	=====

18. Related Party Transactions

The charity undertook no transactions with related parties during the year (2018: Nil).

19. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2019	2018
	£	£
Not later than 1 year	2,662	6,298
Later than 1 year and not later than 5 years	-	2,662
	-----	-----
	2,662	8,960

SMART PLAY NETWORK

NOTES to the ACCOUNTS (continued)
For the year ended 31 March 2019

The Trustees of Smart Play Network acknowledge the generous support of:

