

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015



TABLE OF CONTENTS	PAGE
▶ Reference and administrative details	2
▶ Report of the Trustees for the year ended 31st December 2015	3-9
▶ Report of the independent auditor	10
▶ Charity statement of financial activities	11
▶ Charity balance sheet	12
▶ Charity Cash Flow Statement	13
▶ Notes to the financial statements	14-23

Registered Company Number

05441373

Registered Charity Number

1112404

Registered Office

The Foundry
17-19 Oval Way
London
SE11 5RR

Trustees

Alain Carrier
Karen Conway
Rory Corwell
Jake Donovan (Resigned 22/02/2016)
Maria Driano
Olivier Gers (Appointed 09/12/2015)
Simon Holden (Chairman)
Leslie McCormack Gathy (Deputy chair)
Mehrdad Noorani
Julie Paine (Resigned 11/02/2015)
Sharon Petrie (Resigned 18/03/2016)
John Pritchard (Resigned 01/09/2015)
Dag Skattum

National Director

Meryl Davies (until 09/10/2015)
Karen Conway (interim from 19/10/2015)

Company Secretary

Jordan Corporate Law Limited

Auditor

haysmacintyre
26 Red Lion Square
London
WC1R 4AG

Bank

HSBC Bank PLC UK
100 Old Broad Street
London
EC2N 1BG

ABOUT RIGHT TO PLAY UK

Right To Play UK acts as an independent funding partner within Right To Play International. Right To Play UK is part of a global organisation that is transforming the lives of millions of disadvantaged children in some of the world's poorest communities. Using the educational power of sport, games and play, we equip children and young people with the learning, health and social skills to overcome the effects of poverty, disease and war.

Operating across 18 countries around the world, predominantly in Africa, the Middle East and Asia, we develop proven programmes that encourage children to attend school, protect themselves from disease and resolve conflict. Our play-based activities dramatically improve life chances and opportunities, particularly for girls, those with a disability or HIV/AIDS, street children, former child combatants and refugees. We reach over one million children in regular weekly activities, and have a direct impact on the development of critical life skills that affect positive sustainable change.

RIGHT TO PLAY'S VISION AND MISSION

MISSION

Right To Play's mission is to use sport and play to educate and empower children and young people to overcome the effects of poverty, conflict and disease in disadvantaged communities.

VISION

Right To Play's vision is to create a healthy and safe world through the power of sport and play.

Right To Play UK is a charity registered in England and Wales (Registration Number 1112404) and a company limited by guarantee (Registration Number 05441373). We are one of seven national offices that support programmes, raise funds, and build awareness of the importance of sport and play in the context of development and humanitarian work. Right To Play UK's relationship with the wider Right To Play organisation is set out in a Cooperation Agreement and Right To Play UK collaborates closely with the other parts of the global organisation.

Each national organisation has their own governance structures and staff. Funds raised by national organisations are pooled and allocated to development programming in 18 countries. Programme operations are supervised by Right To Play International from regional offices in Africa, the Middle East & Asia, and headquarters in Toronto. The wider organisation is, in this report, referred to as 'Right To Play'.

RIGHT TO PLAY'S WORK

Right To Play's innovative work is based on a unique understanding of social learning and child development. Within this approach, play acts as a universal language that can bridge cultural and linguistic barriers. Sport is universally valued and can teach important life lessons and develop skills in cooperation, teamwork and leadership. Our theory of change uses sport and play as tools, which have been adapted around the principle of 'reflect, connect and apply'. Children reflect on what they have learned in a game, connect this to their wider experience, and think about how they can apply what they have learned in similar situations or to benefit others. Activities are specifically designed to be inclusive, championing the abilities of girls, children with disabilities and children from marginalised groups. By integrating critical educational elements into activities, we use this approach to achieve positive child and youth development across the following core areas:

Life skills: As a foundation for all programmes, our work supports physical, social, emotional and cognitive development. By improving critical life skills, such as team work and leadership, children and young people are building skills and aspirations for better futures.

Enhancing education quality: We work with our education partners to make sport and play a part of the school day, and create safe, productive learning environments. This is improving attendance, enrolment, academic achievement, and positive associations with school.

Transforming health practices: Through regular, health-focused play activities, we teach children vital knowledge and skills around prevention, treatments and cures of diseases. We create safe, supportive environments where children and young people can talk openly about important health topics that affect them including HIV and AIDS, malaria, sexual and reproductive health, and hygiene.

Building peaceful communities: We bring children and young people together to play, whether on a football field or in a classroom, to build conflict resolution skills, and to foster friendships and understanding upon which lasting peace is built.

THE IMPACT OF OUR WORK

In 2015 our play-based programmes reached over 1 million children, 50% of whom are girls and young women, across 18 countries. We also help train over 14,000 volunteer coaches and teachers to support our work within local communities. We increased impact across our three core programmes: enhancing education quality; transforming health practices and; building peaceful communities.

Our Impact on Children's Education

The use of play in education makes learning fun. Children are motivated to attend classes, their participation increases, learning improves and their new-found skills and knowledge are retained. Child-centred, play-based learning activities used by Right To Play equip children with social, emotional, cognitive and physical skills, which are key contributing factors to success in education. These active methodologies have generated stronger benefits for children than traditional rote learning practices. For example, teachers and parents in a project supported by Right To Play UK in northern Mozambique are reporting improvements in children's school attendance. Children themselves have shared that they are now willing to come to school because of Right To Play activities. School teachers also benefit from our programmes with evidence showing that teachers using play-based methodologies practice more participatory, inclusive, learner-centred approaches, and use positive discipline techniques. Evaluations of our work have found Right To Play teaching methodologies being used by teachers within classrooms across a range of academic subjects.

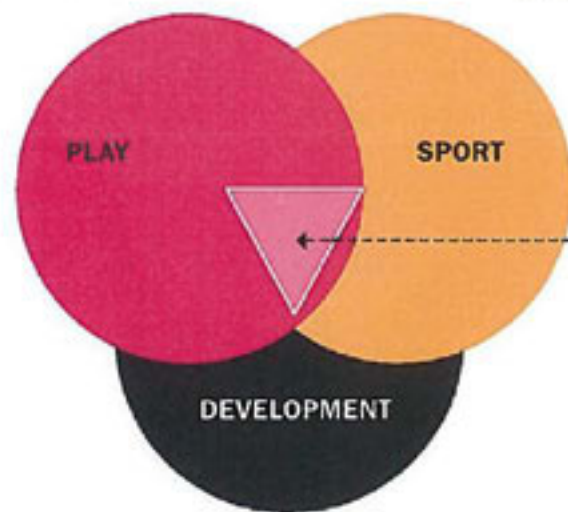
Our Impact on Children's Health Practices

Promoting health empowers children for life. It fuels them with important information to create a stable future, while simultaneously protecting themselves in real-life situations.

Through sport and play simple health messages can be widely conveyed and reinforced. For example, a game of tag can teach a child how to avoid catching malaria or demonstrate the importance of the immune system to fight infection, all in a way that children can understand and easily remember. Our work also promotes good hygiene practices, such as hand washing, to avoid preventable diseases; educate on sexual and reproductive health; and tackles cultural structures that prevent women having access to health education or health facilities. These lessons can have a huge impact on promoting positive behaviour change. For example, in Tanzania girls who believed they could say no if they did not want to have sex increased from 13% to 59% over an 18 month period. In Benin, over 90% of children in Right To Play programmes correctly identified how malaria is transmitted, compared to fewer than 60% of children outside our programmes.

Our Impact in Building Peaceful Communities for Children

Play is a powerful tool for building peaceful communities and helping children develop the essential life skills needed for brighter futures. Our peace building programmes teach children in schools and refugee camps how to respect other cultures and religions through play. Repetitive sport and play encourages change in the behaviour of children so that they can maintain self-esteem, resist peer pressure and develop conflict resolving skills. When children learn how to settle their differences peacefully through play, it is the beginning of change. This approach has been at the forefront of our work with Syrian refugees living in host communities within Lebanon and Jordan. Our response to the Syrian crisis also includes the use of sport and play to provide psychosocial support for children and young people. This work builds on more than 15 years' experience of working in refugee and humanitarian aid settings.



Right To Play draws from the Sport, Play and International Development sectors, leveraging the "power of play" to educate and empower children facing adversity

MONITORING, EVALUATION AND LEARNING

Right To Play systematically gathers and analyses information from all our projects. We use robust Monitoring, Evaluation and Learning (MEL) systems to drive the effectiveness of our programmes, measure the impact of our work, and build a credible evidence-base around sport and play-based learning. Our shared learning can improve results in the communities benefitting from our work and contribute to the wider sport for development agenda to inform policy and plans internationally. We continue to strengthen our work in this area, aiming to employ deeper, more rigorous measurement techniques to demonstrate the impact of a sport for development methodology to enhance the quality of education and improve positive child and youth development. In 2016 improvements to our MEL systems will ensure that we can deliver our grant commitments, plan and monitor activities and impact, and communicate to the highest standards with our donors about our programmes.

HIGHLIGHTS AND ACTIVITIES

In 2015 we continued to grow our Right To Play Women's Network, bringing together a community of women who share a common belief that every girl deserves equality of life chances. The Network has been championing the cause of girls and women, enabling them to find a little more confidence each week to stand up and be heard as advocates for their own rights. Through the Network we have been supporting our female coaches to tackle gender-based challenges facing women and girls, implementing play-based programmes that: remove barriers to education; prevent violence against them; tackle sexual exploitation and abuse; and teach girls how to take care of their reproductive health, setting them on the path to healthier and happier futures.

Team Right To Play, made up of our supporters who have taken on a sports or challenge event on behalf of Right To Play alongside our Athlete Ambassadors, raised funds to enable children to participate in our weekly play-based education programmes. We continue to be ambitious, aiming to double the number of participants by 2018 and growing the number of events available through Team Right To Play.

Events remain a key part of our fundraising work. In June 2015, we hosted our World Cup at Stamford Bridge, home of Chelsea FC, where 24 teams representing many of our corporate donors, raised £180,000 while competing for the title of Champion. In November 2015, our gala, the Big Red Ball, raised £560,000 enabling us to continue to improve access to and the quality of education for the children in our programmes. At the Ball, one of our Pakistani coaches spoke about our unique approach to bringing about change by helping children become lifelong learners with the necessary skills to improve their lives as well as their communities.

LOOKING AHEAD TO 2016

In 2016, Right To Play's regional and country offices will continue to deliver programmes predominantly in Africa, Asia and the Middle East in line with the strategic plans developed in 2014. We will continue to increase our impact in the countries where we work, collaborating closely with governments and partners to ensure our work is highly effective and sustainable. The UK strategy is aligned to the global goals of Right To Play, as we seek to support vital work within education, health and peace building. The UK office will also continue to play a key role in supporting our education work in Mozambique, Liberia and Pakistan. We will also continue to raise vital funds to ensure disadvantaged children and young people can access the educational power of sport, games and play to improve learning, health and social skills to overcome the effects of poverty, disease and war.



SPOTLIGHT ON OUR OVERSEAS PROGRAMMES

In 2015 Right To Play UK saw the expansion of our development work through the growth of our grants portfolio. This covers a range of sources – including statutory, corporates, trusts, foundations and major donors. Support from these bodies has directly impacted our work across 6 countries and benefited more than 30,000 children and young people in highly disadvantaged communities. Our impact also increased this year through the addition of new grants. We secured support from UK Department for International Development (DFID) and the South African Medical Research Association to address specific challenges facing girls and women in Pakistan - including gender inequality, gender-based violence and social exclusion. A key component of this work is supporting boys and men to practice positive forms of masculinity in their schools, home and communities.

Our work in education has also been strengthened through backing from the Isle of Man Government to help improve access and quality of education for primary school children in Liberia. As the country re-builds following the Ebola epidemic Right To Play will support teachers to deliver play-based, child-centred and gender-sensitive approaches to learning across urban and rural areas of the country.

Over 8,500 children in northern Mozambique benefitted from our ongoing Play for Inclusion programme supported by Comic Relief and the Anglo American Group Foundation. The impact of this work is being translated to increased attendance and improved academic performance amongst children. Positive changes in teaching practices are also taking place amongst the teachers supported by the project.

In China more than 2,000 adolescent girls from disadvantaged communities benefitted from health and financial literacy training. This will help the girls achieve their full potential and access income and employment opportunities in the future.

LEGAL STRUCTURE AND GOVERNANCE

Right To Play UK Limited is a charitable company limited by guarantee, incorporated on 3 May 2005 and registered as a charity on 5 December 2005. Right To Play UK is a charity registered in England and Wales (Registration Number 1112404) and a company limited by guarantee (Registration Number 05441373). 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. In the event of the company being wound up, members are required to contribute an amount not exceeding £10.

The Right To Play UK Board of Trustees governs the charity in the UK and is responsible for determining policies and overseeing the strategic direction of the organisation. The Board meets four to six times per year and delegates the day-to-day operations of the UK organisation to the National Director. The Trustees are shown on page 2. New Trustees are chosen in consultation with the full UK Board.

The Governance and Nominations Committee of the UK Board comprises three members of the Board. They work to ensure that the Board covers all the skills and experience needed to govern an organisation like Right To Play UK and that new members are fully inducted into all areas of the organisation's work.

The Right To Play UK Finance and Audit Committee was established in February 2014 and comprises two members of the Board. The Committee is appointed by the UK Board to assist the Board in fulfilling its oversight responsibilities. The Finance and Audit Committee is responsible for reviewing:

- The process for the management of risk
- The financial reporting process
- The system of internal control
- The audit process
- The process for monitoring compliance with laws and regulations
- Any other oversight functions as approved by the Board

In performing its duties, the Finance and Audit Committee maintains effective working relationships with the Board, the Senior Leadership Team and the external auditors.

RISK MANAGEMENT

The Trustees are responsible for identifying and reviewing the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against

fraud and error. The Finance and Audit Committee has put together a risk register identifying all current major risks. Each item has been scored according to its perceived potential impact together with actions that either have or will be taken in mitigation. The risk register is reviewed annually by management and by Trustees. One of the primary aims of the Finance and Audit Committee is to provide assurance over the procedures in place to manage the identified risks.

The Trustees consider the principal risks to be:

- Low level of multi-year giving
- Dependence on a small group of funders
- Dependence on event related income

These risks are currently being managed through the implementation of processes that encourage multi-year donations. Mechanisms are also being put into place to solicit and steward donations from sources other than events.

Right To Play UK views the management of risk as a key element of its decision-making processes. Identified risks are built into our strategic and operational management processes. The National Director, as operational manager of the charity, manages risk on a day-to-day basis and reports regularly to the Chairman, the Finance and Audit Committee and the Board on risk issues.

RELATED PARTIES

Right To Play UK acts as an independent funding partner within Right To Play International. The charity's current members are the subscribers to its Memorandum, Right To Play International (a corporation incorporated under the Canada Corporations Act) and Sports Humanitarian Group, Inc. (also known as Right to Play USA).

In connection with anticipated trading activity in the UK, Right to Play UK has a wholly-owned trading subsidiary called Right to Play UK Trading Limited, which is a private company limited by shares. The purpose of the trading subsidiary is to enable Right to Play UK to operate in compliance with charity guidelines relating to activities that are best undertaken through a trading company. The trading company was incorporated on 5 October, 2007 and began trading on 27 August 2008. The company did not trade in the year.

CHARITABLE OBJECTS

The objects of Right To Play UK are to raise funds and awareness to relieve the stress and hardship of children. The charity advances education, promotes health and harmony, and advocates for the improvement of health, education, community building, and the provision of sport and play opportunities.

PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty in the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit, which addresses the need for all charities' aims to be, demonstrably, for the public benefit. Right To Play UK's objectives are to work for the education, health and wellbeing of children and to be part of a global movement for real change in the lives of vulnerable children and communities.

Our role in the UK is to raise the profile of the international work of Right To Play within the UK, in order to make a growing contribution to the work we do in developing programmes that can bring about real change. Through Right To Play's unique sports and play methodology, and working together with our partners and the rest of the Right To Play organisation, we ensure that children are offered protection and access to a future full of opportunity by:

- Improving the quality of education for girls and boys.
- Teaching about best health and hygiene practices, to protect against diseases.
- Educating about the risks of HIV & AIDS, and how to stay safe.
- Inspiring confidence and leadership.
- Encouraging conflict resolution and peace building.

KEY MANAGEMENT PERSONNEL

The Key Management Personnel are defined as the senior management team, which consists of the National Director, Head of Leadership Giving and Head of Events.

PAY SETTING POLICY

The Trustees recognise that they have a duty to supporters and beneficiaries to ensure that resources are used as effectively as possible. Right To Play UK's principle on remuneration is to ensure the reward package is competitive with other equivalent organisations. Benchmarking is carried out against available information, such as comparable roles being advertised and charity salary surveys. This enables Right To Play UK to attract and retain staff with the skills to develop and grow the charity. This ability to recruit and retain key staff is considered fundamental. The Board of Trustees is responsible for setting the pay of the National Director.

FINANCIAL REVIEW

Right To Play UK decreased its income in 2015 by 11% from £2,483,327 to £2,214,537, of which £485,086 was restricted (2014: £602,488). This difference in income was predominantly due to the success of the Mississippi Million, a one-off Special Event held in 2014. The charity continues to fund its activities through corporate and individual donations and from fundraising events. Total expenditure in the year decreased by 24%, from £2,910,500 to £2,220,671. With decreased income, the charity had less funds to distribute to Right To Play's international projects; £440,000 of the difference in 2015 related to the unrestricted funds which the trustees had, in late 2013, designated for regional and country project costs.

RESERVES POLICY

To enable the smooth running of the charity, a certain level of working capital is considered necessary. The Board has determined that the appropriate level of cash is three months of estimated future operating expenses at any point in the year. In addition, at the end of the year, the Board also reviews likely funds to be raised in the first quarter following the year end to ensure that any cash flow deficit which could arise due to timing of donations, other receipts and future event costs can also be covered.

At the end of 2015, the charity's free reserves (unrestricted) were £726,637 (2014: £751,189) which included £179,994 in cash (2014: £486,320) and £606,517 in debtors (2014: £307,572) minus £69,918 in creditors (2014: £53,305). The debtors include in large part donations pledged at the end of 2015 which were received in early 2016, including a £300,000 donation. The reserves policy is reviewed by the Trustees every year.

In addition, at the end of 2015, the charity had £186,420 in restricted cash (2014: £120,756) and £3,604 in restricted debtors (2014: £50,850).

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees, who are also directors of the charitable company, are responsible for preparing their report and the financial statements in accordance with applicable law and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of the affairs of the charitable company and the group and of the surplus or deficit for that period. In preparing these financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable 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 assume that the charitable company will continue in operation



Signed on behalf of the Board

Simon Holden, Chairman/Trustee
16 June 2016

The trustees are also responsible for keeping proper 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. 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

So far as the Board of Trustees are aware:

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

AUDITOR

The auditor, Haysmacintyre, will be proposed for re-appointment at the forthcoming meeting of the Right To Play UK Board.

We have audited the financial statements of Right To Play UK Limited for the year ended 31 December 2015 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinion we have formed.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITOR

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the Trustees (who are also the directors of the charitable company 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.

We have been appointed auditor under the Companies Act 2006. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

A description of the scope of an audit of financial statements is provided on the Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2015 and of its net movement in funds, 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.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies' exemption from the requirements to prepare a Strategic Report or in preparing the Directors Report.

Samantha Coutinho (Senior statutory auditor)
for and on behalf of haysmacintyre, Statutory Auditor

26 Red Lion Square
London
WC1R 4AG

 16/6/2016
haysmacintyre is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

CHARITY STATEMENT OF FINANCIAL ACTIVITIES
INCORPORATING THE INCOME & EXPENDITURE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2015



	Notes			2015	2014
		Unrestricted Funds	Restricted Funds	Total funds	Total funds
		£	£	£	£
INCOME FROM:					
Donations	2	83,201	485,086	568,287	1,412,952
Raising funds	3	1,646,197	–	1,646,197	1,070,323
Investments	4	53	–	53	52
Total		1,729,451	485,086	2,214,537	2,483,327
EXPENDITURE ON:					
Raising funds	5	712,891	78,923	791,814	747,454
Charitable activities	6				
Projects		114,695	387,745	502,440	736,394
Development Education		5,649	–	5,649	39,139
Donations - International operations		920,768	–	920,768	1,387,513
Total		1,754,003	466,668	2,220,671	2,910,500
NET MOVEMENT IN FUNDS		(24,552)	18,418	(6,134)	(427,173)
RECONCILIATION OF FUNDS					
Total funds brought forward		751,189	171,606	922,795	1,349,968
TOTAL FUNDS CARRIED FORWARD		726,637	190,024	916,661	922,795

All incoming resources and resources expended arise from continuing activities. The charity has no recognised gains or losses other than those included in the results above and therefore, no separate statement of total recognised gains and losses has been presented.

The above figures have been represented in FRS 102 (SORP) format for the comparative period as required in Note 22.

CHARITY BALANCE SHEET
AT 31 DECEMBER 2015



	Notes			2015	2014
		Unrestricted Funds	Restricted Funds	Total funds	Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	12	10,043	–	10,043	10,601
Investments	13	1	–	1	1
		10,044	–	10,044	10,602
CURRENT ASSETS					
Debtors: amounts falling due within 1 year	14	606,517	3,604	610,121	358,422
Cash at bank and in hand		179,994	186,420	366,414	607,076
		786,511	190,024	976,535	965,498
CREDITORS					
Amounts falling due within one year	15	(69,918)	–	(69,918)	(53,305)
NET CURRENT ASSETS		716,593	190,024	906,617	912,193
TOTAL ASSETS LESS CURRENT LIABILITIES		726,637	190,024	916,661	922,795
NET ASSETS		726,637	190,024	916,661	922,795

	Notes			2015	2014
				£	£
FUNDS	18				
Unrestricted funds				726,637	751,189
Restricted funds				190,024	171,606
TOTAL FUNDS				916,661	922,795

The financial statements were approved and authorised for issue by the Board of Trustees on 16 June 2016 and were signed on its behalf by:

Simon Holden – Chairman/Trustee

The accompanying notes form part of these financial statements.

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2015



	2015	2014
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES	(240,609)	6,664
CASH FLOWS FROM INVESTING ACTIVITIES		
Dividends and interest	(53)	(52)
Purchase of property, plant and equipment	-	(11,159)
Net cash used in investing activities	(53)	(11,211)
Cash and cash equivalents at the beginning of the reporting period	607,076	611,623
Cash and cash equivalents at the end of the reporting period	366,414	607,076

NOTES TO THE CASH FLOW STATEMENT

	2015	2014
	£	£
RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net (expenditure) for the reporting period	(6,134)	(427,173)
Depreciation charges	558	558
(Increase)/decrease in debtors	(251,699)	440,369
Increase/(decrease) in creditors	16,613	(7,142)
Dividends and interest	53	52
Net cash (used in)/provided by operating activities	(240,609)	6,664

	2015	2014
	£	£
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Unrestricted cash at bank and in hand	179,994	486,320
Restricted cash at bank and in hand	186,420	120,756
Total Cash at bank and in hand	366,414	607,076

1. ACCOUNTING POLICIES

Basis of Preparation

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 2015) – (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Right to Play UK meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

Right To Play UK Limited's activities, together with the factors likely to affect its future development, performance and position are set out in the Trustees' report. Right To Play UK Limited's forecasts and projections show that the charity should be able to continue to operate at the current level. The Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Accordingly, they continue to adopt a going concern basis in preparing the annual report and accounts.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatement of items has been required in making the transition to FRS 102. The transition date was 1 January 2014.

Statement of cash flows

The charitable company's cash flow statement reflects the presentation requirements of FRS 102, which is different to that prepared under FRS 1. In addition, the cash flow statement reconciles cash and cash equivalents whereas under previous UK GAAP the statement reconciled to cash.

Incoming resources

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Voluntary income is recognised when there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Donated services and facilities may be included as income at current market value where this value is ascertainable and the donation is an ongoing arrangement. Where a market value is not available, appropriate estimates are made. In the current and prior year the value of donated services and facilities was ascertained from the entities that made the donations.

Where the charity would not have ordinarily sought to obtain and pay for a service, no value is recognised in the financial statements. Fundraising income related to the income generated from special organised events and is also recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Investment income is recognised on a receivable basis.

Resources expended

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

Raising funds

Costs of generating funds include the costs of all employees and other costs relating to special events organised by the charity to raise awareness of the charity and its objects. These and other fundraising costs are regarded as necessary to generate funds that are needed to finance charitable activities.

ACCOUNTING POLICIES – continued

Charitable activities

These costs relate to projects undertaken by the international group and include travel costs and other costs considered to be in the furtherance of the charitable objectives of the charity. Support costs have been allocated as applicable to the charitable activities of the charity. Donations relate to amounts donated to Right To Play International (head office).

Governance costs

This comprises the costs of compliance with constitutional and statutory requirements and is now allocated in line with support costs.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Exhibition equipment	-10% on cost
Computer equipment	-33% on cost

Investments

Investments in subsidiary undertakings are included in the accounts at cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees.

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

Foreign currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leased assets and obligations

Rental costs under operating leases are written off in equal amounts over the period of the leases.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade 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.

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 trade discounts due.

Employee benefits

- Short term benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

- Employee termination benefits

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

2. DONATIONS AND LEGACIES

	2015	2014
	£	£
Donations	20,589	300,638
Corporate Sponsors	5,000	421,357
Grants	485,086	602,488
Donated services and facilities	57,612	88,469
	568,287	1,412,952
Included within voluntary income is £485,086 for restricted purposes (2014: £602,488). The donated services and facilities relate to legal services and event costs.		

3. RAISING FUNDS (EVENTS AND CAMPAIGNS)

	2015	2014
	£	£
Fundraising events and campaigns	1,646,197	1,070,323

4. INVESTMENTS

	2015	2014
	£	£
Interest Income	53	52

5. COSTS OF RAISING FUNDS

	Unrestricted	Restricted	2015	2014
	£	£	£	£
Promotional materials	19,815	–	19,815	36,156
Special events costs	216,663	–	216,663	224,365
Support costs (note 7)	476,413	78,923	555,336	486,934
	712,891	78,923	791,814	747,454

6. CHARITABLE ACTIVITIES COSTS

	Project Costs	Donations	Development Education	TOTAL 2015	TOTAL 2014
	£	£	£	£	£
International program costs	387,745	–	–	387,745	568,361
Donations to international operations	–	920,768	–	920,768	1,382,428
Donated services and facilities	57,612	–	–	57,612	88,469
Support costs (note 7)	57,083	–	5,649	62,732	123,788
TOTAL FUNDS	502,440	920,768	5,649	1,428,857	2,163,046
Analysed as:					
Unrestricted	114,695	920,768	5,649	1,041,112	1,594,685
Restricted: International Projects	387,745	–	–	387,745	568,361

7. SUPPORT COSTS

	Cost of raising funds	Project costs	Development Education	TOTAL 2015	TOTAL 2014
	£	£	£	£	£
Office running costs	82,024	5,541	1,051	88,616	95,659
Travel costs	22,459	–	–	22,459	17,872
Rent	50,726	4,453	–	55,179	70,169
Salaries, social security and pension cost	395,528	42,491	–	438,019	411,765
Governance costs	4,599	4,598	4,598	13,795	15,257
	555,336	57,083	5,649	618,068	610,723
Support costs have been allocated on the basis of time spent on projects.					

8. GOVERNANCE COSTS

	2015	2014
	£	£
Legal fees	1,795	1,263
Auditors remuneration (see note 9)	12,000	13,994
	13,795	15,257

9. NET (OUTGOING/INCOMING RESOURCES)

Net resources are stated after charging/(Crediting) of:

	2015	2014
	£	£
Fees payable to the company's auditor for the audit of the charity's annual accounts	7,690	7,470
Other fees payable to the auditors	4,310	6,524
Operating lease rentals - other	55,178	70,170

10. TRUSTEES' REMUNERATION AND BENEFITS

No expenses were reimbursed to the trustees (2014: £Nil). One trustee, Karen Conway, was paid consultancy costs of £16,801 in her capacity as the interim National Director from October 2015. Karen Conway was paid for the role of National Director, as an interim measure after the resignation of the National Director in October 2015. This transaction was carried out at an arm's length, and with a signed legal contract in place in accordance with the company's Memorandum of Association. No trustees were remunerated in 2014.

11. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	375,600	354,656
Social security costs	40,151	44,869
Other pension costs	22,268	12,240
	438,019	411,765

The average monthly number of employees during the year was follows:

	2015	2014
	£	£
National Director	1	1
Fundraising/Project	8	8
Marketing/Communications	1	1
	10	10

During the year, one employee received an annual salary between £60,001 - £70,000 (2014: 1 employee received between £70,001 - £80,000).

Key management personnel comprise the senior management team. The aggregate remuneration of the key management personnel of the charity were £170,040 (2014: £147,397), which include consultancy costs of £16,801 paid to the interim National Director, Karen Conway, who is also a trustee of the charity.

12. TANGIBLE FIXED ASSETS

	Exhibition equipment	Computer equipment	TOTALS
	£	£	£
COST			
At 1st January 2015 and 31st December 2015	13,762	9,771	23,533
DEPRECIATION			
At 1st January 2015	3,161	9,771	12,932
Charge for the year	558	–	558
At 31st December 2015	3,719	9,771	13,490
NET BOOK VALUE			
At 31st December 2015	10,043	–	10,043
At 31st December 2014	10,601	–	10,601

13. FIXED ASSET INVESTMENTS

Charity		Shares in group undertakings £
COST		
At 1 January 2015 and 31 December 2015		1
There were no investment assets outside the UK. The company's investments at the balance sheet date in the share capital of companies include the following:		
Right to Play UK Trading Limited		
Class of share:	holding	
Ordinary	100%	
	2015	2014
	£	£
Aggregate capital and reserves	1	1

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Amounts owed by associated undertakings	116,541	93,797
Other debtors	489,280	221,885
Prepayments	4,300	42,740
	610,121	358,422

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

ACCRUALS

	2015	2014
	£	£
Accruals and deferred income	69,918	53,305
	69,918	53,305

16. OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid within one year:

	2015	2014
	£	£
Expiring within one year	52,820	52,755

17. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme and contributions are charged in the statement of financial activities as they accrue. The charge for the year was £22,268 (2014: £12,240).

18. MOVEMENT IN FUNDS

	At 1-Jan-15	Net movement in funds	At 31-Dec-15
	£	£	£
Unrestricted funds			
General fund	751,189	(24,552)	726,637
Restricted funds			
GOAL Project Jordan, Standard Chartered Bank	1,714	–	1,714
GOAL Project China, Standard Chartered Bank	31,868	(26,517)	5,351
Uganda Kampala Project	10,120	(10,000)	120
Chelsea Foundation – Hong Kong Project	30,337	(22,968)	7,369
Anglo American Group Foundation/Comic Relief – Mozambique Project	97,587	(6,072)	91,495
The Isle of Man International Development Committee – Liberia Project	–	72,475	72,475
UK Department for International Development and the South African Medical Research Association – Pakistan Project	–	–	–
Department for International Development - Open Innovation for Development Amplify Challenge Fund – Ethiopia Project	–	4,799	4,799
Charitable trusts and foundations	–	–	–
Individual donors	–	6,701	6,701
Right To Play - Investment Funding	–	–	–
	171,606	18,418	190,024
TOTAL FUNDS	922,795	(6,134)	916,661

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

	Incoming resources	Resources expended	Movement in funds
		£	£
Unrestricted funds			
General fund	1,729,451	(1,754,003)	(24,552)
Restricted funds			
GOAL Project Jordan, Standard Chartered Bank	–	–	–
GOAL Project China, Standard Chartered Bank	31,770	(58,287)	(26,517)
Uganda Kampala Project	–	(10,000)	(10,000)
Chelsea Foundation – Hong Kong Project	–	(22,968)	(22,968)
Anglo American Group Foundation/Comic Relief – Mozambique Project	188,392	(194,464)	(6,072)
The Isle of Man International Development Committee – Liberia Project	87,713	(15,238)	72,475
UK Department for International Development and the South African Medical Research Association – Pakistan Project	53,221	(53,221)	–
Department for International Development - Open Innovation for Development Amplify Challenge Fund – Ethiopia Project	6,482	(1,683)	4,799
Charitable trusts and foundations	3,500	(3,500)	–
Individual donors	33,018	(26,317)	6,701
Right To Play - Investment Funding	80,990	80,990	–
	485,086	(466,668)	18,418
TOTAL FUNDS	2,214,537	(2,220,671)	(6,134)

18. MOVEMENT IN FUNDS – continued

Comic Relief has contributed £120,000 in funding towards the Mozambique project.

Right To Play International contributed funding (£80,990) to support Right To Play UK in building its fundraising capacity.

All other restricted monies have oversight by Right To Play International, so that the head office may ensure that the monies are spent on the specified projects.

19. RELATED PARTY DISCLOSURES

The charitable company has taken advantage of the exemption to disclose related party transactions with other Right To Play charities, as permitted by Financial Reporting Standard 102, section 33, as its results are consolidated in the accounts of the ultimate parent undertaking.

20. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Board of Trustees. The ultimate parent of the company is Right To Play International, a company incorporated in Toronto, Canada, and this is the largest and smallest company into which the results of the charity are consolidated. The consolidated accounts are available from 18 King St East, 14th Floor, Toronto, Ontario, Canada, M5C 1C4.

21. DONATED SERVICES AND FACILITIES

Pro bono legal services and event support amounting to £57,612 (2014: £88,469) was received in the year.

22. COMPARATIVE SOFA PER FRS102 (SORP 2015)

			2014
	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME FROM:			
Donations	810,464	602,488	1,412,952
Raising funds	1,070,323	–	1,070,323
Investments	52	–	52
TOTAL INCOMING RESOURCES	1,880,839	602,488	2,483,327
EXPENDITURE ON:			
Raising funds	699,208	48,246	747,454
Charitable activities			
Projects	168,033	568,361	736,394
Development Education	39,139	–	39,139
Donations - International operations	1,387,513	–	1,387,513
TOTAL RESOURCES EXPENDED	2,293,893	616,607	2,910,500
NET INCOMING/(OUTGOING) RESOURCES AND NET MOVEMENT IN FUNDS	(413,054)	(14,119)	(427,173)
RECONCILIATION OF FUNDS			
Total funds brought forward	1,164,243	185,725	1,349,968
TOTAL FUNDS CARRIED FORWARD	751,189	171,608	922,795

All incoming resources and resources expended arise from continuing activities. The charity has no recognised gains or losses other than those included in the results above and therefore, no separate statement of total recognised gains and losses has been presented.

The above figures have been represented in FRS102 (SORP 2015) format for the comparative period as required.