

# MERSEYSIDE PLAY ACTION COUNCIL

England & Wales · Charity number 1048263

## Details

---

**Other names** M P A C, MPAC

**Status** Registered

**Legal form** Charitable company

**Company number** [02925303](#)

**Registered** 1995-07-26

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Merseyside Play Action Council  
1-27 Bridport Street  
Liverpool  
L3 5QF

**Phone** 01517080468

**Email** [info@merseyplay.com](mailto:info@merseyplay.com)

**Website** <http://www.merseyplay.com>

## Activities

---

**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIE FOR RECREATION AND OTHER LEISURE TIME OCCUPATION FOR YOUNG PEOPLE AND CHILDREN RESIDENT ON MERSEYSIDE

**Activities:** INFORMATION, ADVICE AND RESOURCE CENTRE FOR COMMUNITY/VOLUNTARY SECTOR GROUPS WORKING WITH CHILDREN AND YOUNG PEOPLE ON MERSEYSIDE

## Classification

---

- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** MERSEYSIDE
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-29	£727,885	£908,977	£944,692	11
2024-03-29	£2,002,640	£1,683,094	£1,162,079	11
2023-03-29	£1,199,802	£1,027,436	£842,533	9
2022-03-31	£750,017	£564,506	£670,167	8
2021-03-31	£586,202	£532,380	£484,656	4

## Trustees

Name	Role	Appointed
CAROL ANN BENNETT		
EILEEN WONG		2014-02-25
KAREN ELIZABETH CAMPBELL		
Najib Hezam Ahmed Al-Hakimi		2025-02-03
Sylvia Lilian Adetola Lee		

**MERSEYSIDE PLAY ACTION COUNCIL**

England & Wales - Charity number 1048263

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02925303 (England and Wales)  
REGISTERED CHARITY NUMBER: 1048263

**Report of the Trustees and  
Financial Statements for the Year Ended 29 March 2025**

**for**

**Merseyside Play Action Council**

**Merseyside Play Action Council**

**Contents of the Financial Statements**  
**for the Year Ended 29 March 2025**

	<b>Page</b>
Report of the Trustees	1 to 4
Independent Auditor's Report	5 to 8
Statement of Financial Activities	9
Balance Sheet	10
Cash Flow Statement	11
Notes to the Cash Flow Statement	12
Notes to the Financial Statements	13 to 22

Merseyside Play Action Council

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02925303 (England and Wales)

**Registered Charity number**  
1048263

**Registered office**  
1-27 Bridport Street  
Liverpool  
L3 5QF

**Trustees**  
C A Bennett  
J Albertina – resigned 21 October 2025  
K Campbell  
S L A Lee  
E Wong  
N H Al-Hakimi – appointed 3 February 2025

**Company Secretary**  
C A Bennett

**Auditor**  
Lonsdale & Marsh  
509-510 Cotton Exchange  
Bixteth Street  
Liverpool  
L3 9LQ

**Telephone No.**  
0151 708 0468

## Merseyside Play Action Council

### Report of the Trustees for the Year Ended 29 March 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### Objectives and aims

Merseyside Play Action Council (MPAC) has been developing play across Merseyside since 1974. As the Play Resource Centre for the City, we support all children, young people and families.

Our mission is to:

- Support youth and play organisations helping them to be better governed, managed and resourced. We offer support including undertaking Disclosure and Barring Service (DBS) checks, support through our facilitated Holiday, Activities and Food Programme (HAF), and capacity-building support.
- Engage young people in fun, positive and developmental activities, with everything from recently developed creative art spaces, music tech/tuition/performance spaces, state-of-the-art counselling rooms currently supporting around 100 young people per week meeting a range of mental-health and wellbeing needs, and physical activities offered to young people, such as martial arts training, to detached youth work including young people identified from the Lesbian, Gay, Bisexual and Transgender (LGBT) community.
- Connect through our facilitated network of 120 play providers across the region called 'Positive About Play', enabling collaboration, co-delivery, information and resource sharing to build a stronger youth sector. MPAC provides a growing range of activities, services and support directly for young people from our fully accessible city centre venue.

These include:

Physical health and wellbeing engagement, martial arts training (Hung Gar Kung Fu), gym facilities, fitness sessions etc.

Creative art sessions, utilising dedicated spaces within our building for young people to access a range of hands on creative art activities. This includes everything from printing activities such as Grid Art and Gelli Art to pottery, candle making, macramé workshops, 3D printing, graffiti art, air brushing, Arts-in-play residencies on play schemes, city-wide and year-round.

Music tuition and technology activities, with dedicated spaces for tuition, music recording and production and separate performance spaces.

Detached youth work, via local detached youth workers engaging young people from excluded, vulnerable and/or 'at-risk' groups. This involves trust building exercises in key areas of the city (as identified by local police forces) aimed at developing positive relationships that resolve key issues and encourage positive choices. This may include participation in MPAC's centre-based activities.

#### **STRATEGIC REPORT**

##### Achievement and performance review of the charity

The MPAC main activity in 2024/25 was running the government-initiated Holiday Activities and Food (HAF) programme for children in partnership with Liverpool City Council. This programme provides for play and youth provision during the Easter, Summer and Winter school holidays.

## Merseyside Play Action Council

### Report of the Trustees for the Year Ended 29 March 2025

Unfortunately, we were not able to provide support during the half term periods under the Eat to Meet programme, except for the May Half Term, due to a lack of available funds. The HAF and Eat to Meet programmes run along similar lines and provide children and young people with the opportunity to take part in free, locally based activities which also gives access to at least one meal a day. Children and young people also learn about healthy eating and nutrition while developing a range of new skills.

The success of the HAF programme in Liverpool, indeed across the country, is clear when you look at the feedback of children and families though it is, perhaps, difficult to fully understand the impact of the programme, especially in the short term. If we look at the basic premise and target group of the programme (i.e. children on benefit related free school meals) we can understand how and why the programme was focussed in this way but we believe that the HAF programme has even greater potential as a force for change in the way that children and young people's services are delivered. All children and young people have the right to play and recreation and if you couple this with the work that is baked-in to the HAF programme (that is supporting healthy eating, physical activity, support for families etc) you can begin to see that a universal programme with a primary focus on the current target group but with more flexibility would be a positive next. In Liverpool we are proud of the fact that our providers are locally based voluntary sector groups in the main and we are able to work with them to help them find a way to sustain and develop their organisations. This has a positive impact on the wider community as many groups provide 'wrap around' services, working with people from across the board in their areas.

Our provider base of organisations is largely made up of locally based voluntary and community organisations and their commitment and dedication has been outstanding. In 2024/25 we worked with the following numbers of providers and children across the HAF and half term programmes:

<b>Holiday Period</b>	<b>Number of Schemes</b>	<b>C &amp; YP Attending</b>	<b>Meals Provided</b>	<b>Volunteer hrs</b>
Easter (HAF)	114 providers across 125 sites	Places commissioned = 22,213 total no. of unique places = 5,744	47,016	8,215 hrs = £203,379 (real Living Wage)
May (Eat to Meet)	95 organisations covering 112 sites	5,591 children and young people	22,756 meals	3,261 = £37,305
Summer (HAF)	112 Organisations delivered across 128 sites	Places commissioned 62,516 total no. of unique places 5,146	158,111	23,571 = £269,652
Christmas (HAF)	70 providers delivered across 79 sites.	Places commissioned 8,369 total no. of attendances 1,776	32,328	3,099 = £42,921

We are indebted to our HAF Steering Group, made up of representatives from different sectors across the City. The Steering Group support the HAF and half-term programme in a number of ways including the decision making on grants awarded in advance of each programme.

## Merseyside Play Action Council

### Report of the Trustees for the Year Ended 29 March 2025

#### Violence Reduction Partnership (VRP)

In late 2024 we delivered a small grants programme for the VRP to support detached youth work in the city.

#### Youth Improvement Fund (YIF)

In the prior year we received the formal contract from the YIF of a grant of £430,167 specifically to;

- Develop additional creative spaces enabling dance, drama, singing sessions and performance - Designated safe-spaces for young persons aimed at promoting wellbeing e.g., via Pilates, yoga, meditation sessions (including engaging more young persons via detached work including LGBTQI+ YP)
- Redevelop our physical activity spaces e.g., martial arts spaces, increasing engagement/capacity
- Spaces for socialising, redeveloping unused areas into a kitchen/chill-out space
- Complete work on environmental impact improvements-adaptations to our roof, wheelchair-lift and another energy-efficient boiler.

The YIP project has now been completed transforming our building into a more accessible workspace which means that we are better able to offer workshops and support children and young people from across the city.

We will continue to work to enhance our capability to grow and develop the organisation and will explore any new avenues for funding that may arise, while always keeping in mind our core mission.

#### Health at Work

In the prior year we achieved the Health at Work Workplace Charter. We believe that as an employer we can demonstrate to both new and existing employees that we are dedicated to supporting both their mental and physical wellbeing. Involving staff in the process was central to our achieving Charter status.

#### Supporting our providers and the wider voluntary sector

Our team continue to provide infrastructure support to our provider base of over 130 organisations as well as to the wider voluntary sector. This includes support around funding and sustainability and issue-based work using the Community of Practice (CoP) model.

In terms of funding support our Development and Sustainability Manager has helped groups raise over £10m through bid writing and advice and guidance.

Using our CoP model, we have explored several issues including working with SEND/Neuro-diverse children and their families and broader issues such as staff training. The work of the CoP's has resulted in a range of training initiatives for HAF providers, all of whom receive free training as part of our HAF delivery and this includes;

- Neuro-Diversity
- Autism Awareness
- Risk Assessment
- Safeguarding
- Physical activity
- Emergency First Aid
- Food safety

## Merseyside Play Action Council

### Report of the Trustees for the Year Ended 29 March 2025

#### DBS Checks

We also run a Disclosure and Barring Service for providers and other voluntary and statutory agencies.

#### Staffing

Following the passing of our Finance Manager Ray Wong we appointed Ken Martin as our new Finance Manager.

There have been no other major changes to the staff team and we continue to provide the best possible work environment that we can.

## **FINANCIAL REVIEW**

#### Reserves Policy

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances. The Trustees aim to maintain a surplus over the long term, and pursue stringent cash management.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were incorporated on 4 May 1994, registered on 26 July 1995 and amended on 21 April 2008.

#### The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and Funds.

The Trustees when complete consist of at least five and not more than 10.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A Trustee's term of office automatically terminates if he or she is disqualified under the Charities Act 1993 from acting as a charity trustee.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 4 December 2025 and signed on the board's behalf by:



C A Bennett - Trustee

**Independent Auditor's Report to the Trustees of**  
**Merseyside Play Action Council**

**Opinion**

We have audited the financial statements of Merseyside Play Action Council (the 'charity') for the year ended 29 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 March 2025 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 Companies Act 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 accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the 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.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate 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 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 take advantage of the small companies; exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charged with governance and/or trustees;
- testing and reviewing journal entries;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

**Use of our report**

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 opinions we have formed.



**Nicholas James O'Donovan (Senior Statutory Auditor)**  
For and on behalf of Lonsdale & Marsh

4 December 2025

**Chartered Accountants**  
**Statutory Auditor**

509-510 Cotton Exchange  
Bixteth Street  
Liverpool  
L3 9LQ

**Merseyside Play Action Council**

**Statement of Financial Activities**  
**for the Year Ended 29 March 2025**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	66,218	-	-	66,218	51,425
<b>Charitable activities</b>						
Children's Play Schemes	5	-	479,319	-	479,319	1,785,685
Other trading activities	3	117,116	-	-	117,116	108,555
Investment income	4	<u>65,232</u>	<u>-</u>	<u>-</u>	<u>65,232</u>	<u>56,975</u>
<b>Total</b>		<u>248,566</u>	<u>479,319</u>	<u>-</u>	<u>727,885</u>	<u>2,002,640</u>
<b>EXPENDITURE ON</b>						
Raising funds	6	12,793	-	624	13,417	20,609
<b>Charitable activities</b>						
Children's Play Schemes	7	<u>238,870</u>	<u>651,326</u>	<u>5,364</u>	<u>895,560</u>	<u>1,662,485</u>
<b>Total</b>		<u>251,663</u>	<u>651,326</u>	<u>5,988</u>	<u>908,977</u>	<u>1,683,094</u>
<b>NET INCOME/(EXPENDITURE)</b>						
		(3,097)	(172,007)	(5,988)	(181,092)	319,546
Transfer between funds		<u>(203,047)</u>	<u>203,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET MOVEMENT IN FUNDS</b>		<u>(206,144)</u>	<u>31,040</u>	<u>(5,988)</u>	<u>(181,092)</u>	<u>319,546</u>
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>586,896</u>	<u>515,308</u>	<u>59,875</u>	<u>1,162,079</u>	<u>842,533</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>380,752</u>	<u>546,348</u>	<u>53,887</u>	<u>980,987</u>	<u>1,162,079</u>


The notes form part of these financial statements

**Merseyside Play Action Council**

**Balance Sheet**  
**29 March 2025**

		2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	12	675,474	734,428
<b>CURRENT ASSETS</b>			
Debtors	13	7,553	28,118
Cash at bank and in hand		<u>341,978</u>	<u>469,410</u>
		349,531	497,528
<b>CREDITORS</b>			
Amounts falling due within one year	14	(44,018)	(69,877)
		<u>305,513</u>	<u>427,651</u>
<b>NET CURRENT ASSETS</b>			
		980,987	1,162,079
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>980,987</u>	<u>1,162,079</u>
<b>NET ASSETS</b>		<u>980,987</u>	<u>1,162,079</u>
<b>FUNDS</b>	15		
Unrestricted funds		380,752	586,896
Restricted funds		546,348	515,308
Endowment funds		<u>53,887</u>	<u>59,875</u>
<b>TOTAL FUNDS</b>		<u>980,987</u>	<u>1,162,079</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 4 December 2025 and were signed on its behalf by:

  
C A Bennett - Trustee

The notes form part of these financial statements

**Merseyside Play Action Council**

**Cash Flow Statement**  
**for the Year Ended 29 March 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(90,048)</u>	<u>404,837</u>
Net cash provided by operating activities		<u>(90,048)</u>	<u>404,837</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(31,396)</u>	<u>(378,752)</u>
Net cash used in investing activities		<u>(31,396)</u>	<u>(378,752)</u>
<b>Cash flows from financing activities</b>			
Expenditure attributable to endowment		<u>(5,988)</u>	<u>(5,988)</u>
Net cash used in financing activities		<u>(5,988)</u>	<u>(5,988)</u>
		_____	_____
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(127,432)</b>	<b>20,097</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b><u>469,410</u></b>	<b><u>449,313</u></b>
<b>Cash and cash equivalents at the end of the reporting period</b>		<b><u>341,978</u></b>	<b><u>469,410</u></b>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Notes to the Cash Flow Statement**  
**for the Year Ended 29 March 2025**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2025	2024
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	(181,092)	319,546
<b>Adjustments for:</b>		
Depreciation charges	90,350	90,043
Expenditure attributable to endowment	5,988	5,988
(Increase)/decrease in stocks	-	6,280
(Increase)/decrease in debtors	20,565	(6,280)
Increase/(decrease) in creditors	<u>(25,859)</u>	<u>3,826</u>
<b>Net cash provided by operations</b>	<u>(90,048)</u>	<u>404,837</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 30.03.24	Cash flow	At 29.03.25
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>469,410</u>	<u>(127,432)</u>	<u>341,978</u>
<b>Total</b>	<u>469,410</u>	<u>(127,432)</u>	<u>341,978</u>

## Merseyside Play Action Council

### Notes to the Financial Statements for the Year Ended 29 March 2025

#### 1. ACCOUNTING POLICIES

##### **Company information**

Merseyside Play Action Council is a private company limited by guarantee, incorporated in England and Wales. The registered office is 1-27 Bridport Street, Liverpool, L3 5QF.

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **Going Concern**

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

##### **Income**

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

Grants which are to be used for specific purposes, as laid down by the donor, are treated as restricted funds. Expenditure that meets the criteria is charged to the fund. Grants, including those received from government agencies are recognised on the performance model. They are included under income from charitable activities.

Investment income is accounted for on an accruals basis.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 use of resources.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other support costs which are attributable to more than one activity are apportioned across the cost categories on the basis of the estimated percentage of costs on those activities.

##### **Taxation**

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

Merseyside Play Action Council

Notes to the Financial Statements  
for the Year Ended 29 March 2025

**ACCOUNTING POLICIES**

(continued)

**Tangible fixed assets**

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

Short leasehold property	- Straight line over the life of the lease
Improvements to property	- Straight line over the life of the lease /over 5 years
Plant and machinery	- Straight line over the life of the lease
Computer equipment	- Straight line over 5 years

**Financial instruments**

The charity has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at the amount receivable or payable. Investments are held at fair value.

**Debtors**

Debtors are basic financial assets and are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**Cash at bank and in hand**

Cash at bank and in hand are basic financial assets, and include cash in hand and deposits held with banks.

**Creditors**

Creditors are recognised at their settlement amount after allowing for any trade discounts due. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

**Fund accounting**

Funds held by the charity are either:

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.

Endowment funds relate to land and buildings which are used for charitable purposes.

**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. The assets of the scheme are held in an independently administered fund.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2025**

<b>2. DONATIONS AND LEGACIES</b>		
	2025	2024
	£	£
Donations	60,974	51,425
Workshop donations	<u>5,244</u>	<u>-</u>
	<u>66,218</u>	<u>51,425</u>

<b>3. OTHER TRADING ACTIVITIES</b>		
	2025	2024
	£	£
Shop income	-	8,771
Administration fees	109,992	91,660
Miscellaneous income	<u>7,124</u>	<u>8,124</u>
	<u>117,116</u>	<u>108,555</u>

<b>4. INVESTMENT INCOME</b>		
	2025	2024
	£	£
Rents received	<u>65,232</u>	<u>56,975</u>

<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		
	2025	2024
	£	£
Grants	479,319	1,771,005
Other income	<u>-</u>	<u>14,680</u>
	<u>479,319</u>	<u>1,785,685</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Liverpool City Council - Youth and Play Grant	62,914	60,439
Liverpool City Council – EEQU grant	22,901	-
Liverpool City Council - HAF	108,410	70,000
Liverpool City Council - Eat to Meet	200,000	1,084,200
Liverpool City Council - Positive About Play Funding	40,000	40,000
Liverpool City Council – Violence Reduction Partnership	34,000	10,000
Youth Investment Fund – Capital grant	2,579	364,643
Youth Investment fund – Revenue grant	3,515	59,429
John Moores Foundation	5,000	8,000
Postcode Neighbourhood	-	24,630
National Lottery - Awards For All	-	9,164
Netherly Youth	-	30,500
Positive Futures	<u>-</u>	<u>10,000</u>
	<u>479,319</u>	<u>1,771,005</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2025**

**6. RAISING FUNDS**

**Other trading activities**

	2025 £	2024 £
Purchases	-	7,192
Staff costs	5,000	5,000
Rent	2,200	2,200
Depreciation	<u>1,940</u>	<u>1,940</u>
	<u>9,140</u>	<u>16,332</u>

**Investment management costs**

	2025 £	2024 £
Depreciation	<u>4,277</u>	<u>4,277</u>
Aggregate amounts	<u>13,417</u>	<u>20,609</u>

**7. CHARITABLE ACTIVITIES COSTS**

	2025 £	2024 £
Children's Play Schemes	<u>895,560</u>	<u>1,662,485</u>

Play scheme	Direct costs £	Grant funding of activities £	Support costs £	Total 2025 £
HAF Grants	4,902	200,000	-	204,902
HAF Expenditure	73,134	15,000	145,750	233,884
Workshops	34,650	-	102,395	137,045
Play schemes	-	-	262,828	262,828
EEQU Systems	22,901	-	-	22,901
Violence Reduction activities	-	<u>33,000</u>	<u>1,000</u>	<u>34,000</u>
	<u>135,587</u>	<u>248,000</u>	<u>511,973</u>	<u>895,560</u>

See the Trustees Report for further details of grant funding of activities to institutions.

Support costs include £9,000 of governance costs which relate to auditor fees.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2025**

**8. NET INCOME/(EXPENDITURE)**

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

	2025 £	2024 £
Auditors remuneration	9,000	9,000
Depreciation - owned assets	<u>90,350</u>	<u>90,042</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 29 March 2025 nor for the year ended 29 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 29 March 2025 nor for the year ended 29 March 2024.

**10. STAFF COSTS**

	2025 £	2024 £
Wages and salaries	299,430	273,173
Social security costs	21,382	19,118
Other pension costs	<u>5,400</u>	<u>5,021</u>
	<u>326,212</u>	<u>297,312</u>

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

	2025	2024
Office staff	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2025**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds 2024 £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	51,425	-	-	51,425
<b>Charitable activities</b>				
Children's Play Schemes	-	1,785,685	-	1,785,685
Other trading activities	108,555	-	-	108,555
Investment income	<u>56,975</u>	-	-	<u>56,975</u>
<b>Total</b>	<u>216,955</u>	<u>1,785,685</u>	-	<u>2,002,640</u>
<b>EXPENDITURE ON</b>				
Raising funds	19,985	-	624	20,609
<b>Charitable activities</b>				
Children's Play Schemes	<u>58,591</u>	<u>1,598,530</u>	<u>5,364</u>	<u>1,662,485</u>
<b>Total</b>	<u>78,576</u>	<u>1,598,530</u>	<u>5,988</u>	<u>1,683,094</u>
<b>NET INCOME/(EXPENDITURE)</b>	138,379	187,155	(5,988)	319,546
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	448,517	328,153	65,863	842,533
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>586,896</u>	<u>515,308</u>	<u>59,875</u>	<u>1,162,079</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued  
for the Year Ended 29 March 2025**

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 30 March 2024	214,660	1,113,383	21,968
Additions	-	31,396	-
Disposals	-	-	-
At 29 March 2025	<u>214,660</u>	<u>1,144,779</u>	<u>21,968</u>
<b>DEPRECIATION</b>			
At 30 March 2024	154,785	513,414	5,180
Charge for period	5,988	66,801	1,680
Eliminated on disposal	-	-	-
At 29 March 2025	<u>160,773</u>	<u>580,215</u>	<u>6,860</u>
<b>NET BOOK VALUE</b>			
At 29 March 2025	<u>53,887</u>	<u>564,564</u>	<u>15,108</u>
At 29 March 2024	<u>59,875</u>	<u>599,969</u>	<u>16,788</u>
	Computer equipment £	Total £	
<b>COST</b>			
At 30 March 2024	79,405	1,429,416	
Additions	-	31,396	
Disposals	-	-	
At 29 March 2025	<u>79,405</u>	<u>1,460,812</u>	
<b>DEPRECIATION</b>			
At 30 March 2024	21,609	694,988	
Charge for period	15,881	90,350	
Eliminated on disposal	-	-	
At 29 March 2025	<u>37,490</u>	<u>785,338</u>	
<b>NET BOOK VALUE</b>			
At 29 March 2025	<u>41,915</u>	<u>675,474</u>	
At 29 March 2024	<u>57,796</u>	<u>734,428</u>	

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2025**

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Trade debtors		1,500	71
Prepayments and accrued income		<u>6,053</u>	<u>28,047</u>
		<u>7,553</u>	<u>28,118</u>
<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		2025	2024
		£	£
Trade creditors		2,343	4,315
Social security and other taxes		6,287	5,944
Other creditors		1,047	983
Accrued expenses		18,138	22,340
Restricted grants in advance		<u>16,203</u>	<u>36,295</u>
		<u>44,018</u>	<u>69,877</u>
<b>15. MOVEMENT IN FUNDS</b>			
		Net	
	At 29.03.24	movement	At
	£	in funds	29.03.25
		£	£
<b>Unrestricted funds</b>			
General funds	586,896	(206,144)	380,752
<b>Restricted funds</b>			
National Lottery	131,382	72,671	204,053
Capacity Builders	12,199	(1,221)	10,978
BBC Children In Need	20,400	(6,800)	13,600
Sutton Croft - Equipment	17,080	(4,005)	13,075
Youth Investment Fund - Capex	<u>334,247</u>	<u>(29,605)</u>	<u>304,642</u>
	515,308	31,040	546,348
<b>Endowment funds</b>			
Endowment Funds	59,875	(5,988)	53,887
	<u>1,162,079</u>	<u>(181,092)</u>	<u>980,987</u>
<b>TOTAL FUNDS</b>			

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued  
for the Year Ended 29 March 2025**

**15. MOVEMENT IN FUNDS - continued**

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

	Incoming resources	Resources expended	Transfers	Movement in funds
	£	£		£
<b>Unrestricted funds</b>				
General funds	248,566	(251,663)	(203,047)	(206,144)
<b>Restricted funds</b>				
National Lottery	-	-	72,671	72,671
Capacity Builders	-	(1,221)	-	(1,221)
Liverpool City Council - Youth and Play Grant	62,914	(62,914)	-	-
BBC Children In Need	-	(6,800)	-	(6,800)
Sutton Croft - equipment	-	(4,005)	-	(4,005)
Liverpool City Council – Eat to Meet	200,000	(204,902)	4,902	-
Liverpool City Council - HAF	108,410	(233,884)	125,474	-
Liverpool City Council – Workshops	34,000	(34,000)	-	-
Liverpool City Council - Positive About Play	40,000	(40,000)	-	-
Youth Investment Fund - Capital	2,579	(32,184)	-	(29,605)
Youth Investment Fund - Revenue	3,515	(3,515)	-	-
John Moores Foundation	5,000	(5,000)	-	-
Liverpool City Council – EEQU grant	<u>22,901</u>	<u>(22,901)</u>	-	-
	479,319	(651,326)	203,047	31,040
<b>Endowment funds</b>				
Endowment Funds	-	<u>(5,988)</u>	-	<u>(5,988)</u>
<b>TOTAL FUNDS</b>	<u>727,885</u>	<u>(908,977)</u>	-	<u>(181,092)</u>

**Comparatives for movement in funds**

	At 01.04.23	Net movement in funds	At 29.03.24
	£	£	£
<b>Unrestricted funds</b>			
General funds	448,517	138,379	586,896
<b>Restricted funds</b>			
National Lottery	246,442	(115,060)	131,382
Capacity Builders	13,426	(1,227)	12,199
BBC Children In Need	27,200	(6,800)	20,400
Sutton Croft - Equipment	21,085	(4,005)	17,080
Liverpool City Council- Eat to Meet	20,000	(20,000)	-
Youth Investment Fund - Capital	-	<u>334,247</u>	<u>334,247</u>
	328,153	187,155	515,308
<b>Endowment funds</b>			
Endowment Funds	65,863	(5,988)	59,875
<b>TOTAL FUNDS</b>	<u>842,533</u>	<u>319,546</u>	<u>1,162,079</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2025**

**15. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	216,955	(78,576)	138,379
<b>Restricted funds</b>			
National Lottery	9,164	(124,224)	(115,060)
Capacity Builders	40,500	(41,727)	(1,227)
Liverpool City Council - Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	-	(6,800)	(6,800)
Sutton Croft - equipment	-	(4,005)	(4,005)
Liverpool City Council – Eat to Meet	1,084,200	(1,104,200)	(20,000)
Liverpool City Council - HAF	70,000	(70,000)	-
Liverpool City Council – Workshops	10,000	(10,000)	-
Liverpool City Council - Positive About Play	40,000	(40,000)	-
Youth Investment Fund - Capital	364,643	(30,396)	334,247
Youth Investment Fund - Revenue	59,429	(59,429)	-
Postcode Neighbourhood	24,630	(24,630)	-
John Moores Foundation	8,000	(8,000)	-
Other funds	<u>14,680</u>	<u>(14,680)</u>	<u>-</u>
	1,785,685	(1,598,530)	187,155
<b>Endowment funds</b>			
Endowment Funds	-	(5,988)	(5,988)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u>2,002,640</u>	<u>(1,683,094)</u>	<u>319,546</u>

All of the above restricted funds relate to grants received to fund play activities throughout school holidays.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 29 March 2025.

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 29 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<u>66,218</u>	<u>51,425</u>
	66,218	51,425
<b>Other trading activities</b>		
Shop income	-	8,771
Administration fees	109,992	91,660
Miscellaneous income	<u>7,124</u>	<u>8,124</u>
	117,116	108,555
<b>Investment income</b>		
Rents received	65,232	56,975
<b>Charitable activities</b>		
Grants	479,319	1,771,005
Other income	<u>-</u>	<u>14,680</u>
	<u>479,319</u>	<u>1,785,685</u>
<b>Total incoming resources</b>	727,885	2,002,640
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	-	7,192
Wages	5,000	5,000
Rent	2,200	2,200
Short leasehold depreciation	195	195
Improvements to property depreciation	1,174	1,174
Plant and machinery depreciation	55	55
Computer equipment depreciation	<u>516</u>	<u>516</u>
	9,140	16,332
<b>Investment management costs</b>		
Short leasehold depreciation	429	429
Improvements to property depreciation	2,588	2,588
Plant and machinery depreciation	120	120
Computer equipment depreciation	<u>1,140</u>	<u>1,140</u>
	4,277	4,277

This page does not form part of the statutory financial statements

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 29 March 2025**

	2025	2024
	£	£
<b>Charitable activities</b>		
Charitable expenditure	376,972	1,184,127
Other direct costs	1,458	1,766
Support costs;		
Wages	294,430	268,173
Social security	21,382	19,118
Pensions	5,400	5,021
Rates and water	11,303	7,926
Insurance	7,787	7,684
Light and heat	22,802	24,825
Telephone	7,126	7,154
Postage and stationery	1,382	2,671
Sundries	1,433	2,178
Volunteers expenses	-	5,725
Motor & travel expenses	3,018	3,026
Repairs & maintenance	10,970	5,818
Subscriptions	679	2,774
Audit fees	9,000	9,000
Accountancy	864	665
Computer expenses	20,411	6,605
Bank charges	318	825
Security costs	6,886	5,496
Examiners fees	-	(1,620)
Legal fees	-	4,999
Bad debt	430	-
Cleaning and waste removal	7,375	4,704
Short leasehold depreciation	5,364	5,364
Improvements to property depreciation	63,040	62,731
Plant and machinery depreciation	1,505	1,505
Computer equipment depreciation	<u>14,225</u>	<u>14,225</u>
	<u>895,560</u>	<u>1,662,485</u>
Total resources expended	<u>908,977</u>	<u>1,683,094</u>
<b>Net income</b>	<u>(181,092)</u>	<u>319,546</u>

This page does not form part of the statutory financial statements

**MERSEYSIDE PLAY ACTION COUNCIL**

England & Wales - Charity number 1048263

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02925303 (England and Wales)  
REGISTERED CHARITY NUMBER: 1048263

**Report of the Trustees and  
Financial Statements for the Year Ended 29 March 2024**

**for**

**Merseyside Play Action Council**



**Merseyside Play Action Council**

**Contents of the Financial Statements**  
**for the Year Ended 29 March 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 5
<b>Independent Auditor's Report</b>	6 to 9
<b>Statement of Financial Activities</b>	10
<b>Balance Sheet</b>	11
<b>Cash Flow Statement</b>	12
<b>Notes to the Cash Flow Statement</b>	13
<b>Notes to the Financial Statements</b>	14 to 21

**Merseyside Play Action Council**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
02925303 (England and Wales)

**Registered Charity number**  
1048263

**Registered office**  
1-27 Bridport Street  
Liverpool  
L3 5QF

**Trustees**  
C A Bennett  
J Albertina  
K Campbell  
S L A Lee  
E Wong

**Company Secretary**  
C A Bennett

**Auditor**  
Lonsdale & Marsh  
509-510 Cotton Exchange  
Bixteth Street  
Liverpool  
L3 9LQ

**Telephone No.**  
0151 708 0468

## **Merseyside Play Action Council**

### **Report of the Trustees for the Year Ended 29 March 2024**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### Objectives and aims

Merseyside Play Action Council (MPAC) has been developing play across Merseyside since 1974. As the Play Resource Centre for the City, we support all children, young people and families.

Our mission is to:

- Support youth and play organisations helping them to be better governed, managed and resourced. We offer support including undertaking Disclosure and Barring Service (DBS) checks, support through our facilitated Holiday, Activities and Food Programme (HAF), and capacity-building support.
- Engage young people in fun, positive and developmental activities, with everything from recently developed creative art spaces, music tech/tuition/performance spaces, state-of-the-art counselling rooms currently supporting around 100 young people per week meeting a range of mental-health and wellbeing needs, and physical activities offered to young people, such as martial arts training, to detached youth work including young people identified from the Lesbian, Gay, Bisexual and Transgender (LGBT) community.
- Connect through our facilitated network of 120 play providers across the region called 'Positive About Play', enabling collaboration, co-delivery, information and resource sharing to build a stronger youth sector. MPAC provides a growing range of activities, services and support directly for young people from our fully accessible city centre venue.

These include:

Physical health and wellbeing engagement, martial arts training (Hung Gar Kung Fu), gym facilities, fitness sessions etc.

Creative art sessions, utilising dedicated spaces within our building for young people to access a range of hands on creative art activities. This includes everything from printing activities such as Grid Art and Gelli Art to pottery, candle making, macramé workshops, 3D printing, graffiti art, air brushing, Arts-in-play residencies on play schemes, city-wide and year-round.

Music tuition and technology activities, with dedicated spaces for tuition, music recording and production and separate performance spaces.

Detached youth work, via local detached youth workers engaging young people from excluded, vulnerable and/or 'at-risk' groups. This involves trust building exercises in key areas of the city (as identified by local police forces) aimed at developing positive relationships that resolve key issues and encourage positive choices. This may include participation in MPAC's centre-based activities.

#### **STRATEGIC REPORT**

##### Achievement and performance review of the charity

The MPAC main activity in 2023/24 was running the government-initiated Holiday Activities and Food (HAF) programme for children with funding from Liverpool City Council. This programme provides for play and youth provision during the Easter, Summer and Winter school holidays. In addition, with funding provided by Liverpool City Council, MPAC was also able to deliver our 'Eat to Meet' programme in each of the other half term periods.

**Merseyside Play Action Council**

**Report of the Trustees**  
**for the Year Ended 29 March 2024**

The HAF and Eat to Meet programmes run along similar lines and provide children and young people with the opportunity to take part in free, locally based activities which also gives access to at least one meal a day. Children and young people also learn about healthy eating and nutrition while developing a range of new skills.

The HAF and Eat to Meet programmes run along similar lines and provide children and young people with the opportunity to take part in free, locally based activities which also gives access to at least one meal a day. Children and young people also learn about healthy eating and nutrition while developing a range of new skills.

<b>Holiday Period</b>	<b>Number of Schemes</b>	<b>C &amp; YP Attending</b>	<b>Meals Provided</b>
Easter (HAF)	120 providers across 130 sites	21,499 total no. of unique places = 6599	50,471 meals
May	99 organisations covering 107 sites	6,826 places offered per day 5700 unique children and young people	38,019 meals
Summer (HAF)	115 Organisations delivered across 124 sites	Total no. of attendances 4,897 total no. of unique c&yp attending 13,950	185,684 meals
October	99 organisations across 108 sites	No. of places offered per day 3,839 total number of places offered 15,356 total number of c&yp attending 6,441	34,060 meals
Christmas (HAF)	98 providers delivered across 110 sites. One provider cancelled their provision	Total number of daily places 3,628 total no. of attendances 11,838	32,377 meals

We are indebted to our HAF Steering Group, made up of representatives from different sectors across the City. The Steering Group support the HAF and half-term programme in a number of ways including the decision making on grants awarded in advance of each programme.

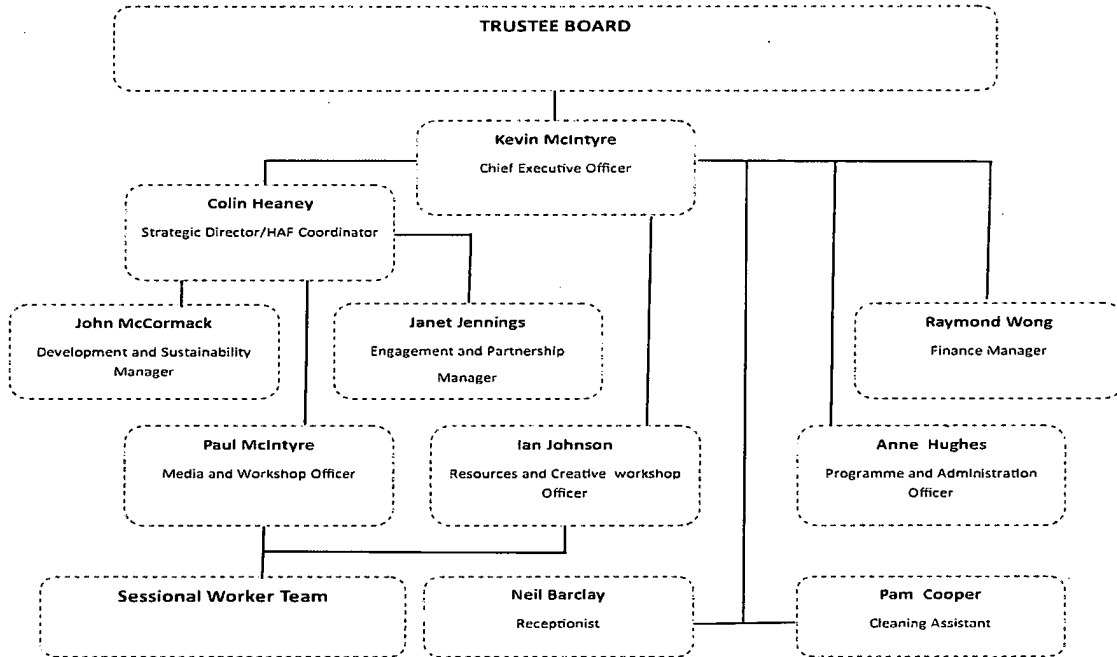
**Merseyside Play Action Council**

**Report of the Trustees  
for the Year Ended 29 March 2024**

**Staffing**

The year was one of consolidation for MPAC and we were able to focus on some internal changes to the way in which the staff team was structured given the addition of two new posts – The Engagement and Partnership Manager and the Development and Sustainability Manager. We also made some changes in terms of job titles and job descriptions with the Manager becoming the CEO and the HAF Coordinator becoming the Strategic Director.

The structure below as agreed by Trustees in March 2023.



In terms of the Sessional Worker Team, there are freelance artists and musicians who work with us to deliver our workshop programme. We have undertaken a review of the terms of reference for these staff and in 2023/24 we will be implementing a new 'Self-Employment' agreement for all sessional staff.

**Ray Wong, Finance Manager**

Sadly, since this structure was agreed, Ray Wong passed away. We owe a huge debt of gratitude to Ray for his hard work and commitment for MPAC as well as the years of dedicated fund raising for good causes through South Liverpool Rotary Club.

**Merseyside Play Action Council**  
**Report of the Trustees**  
**for the Year Ended 29 March 2024**

Youth Improvement Fund (YIF)

In May 2023 we received the formal contract from the YIF of a grant of £430,167 specifically to;

- Develop additional creative spaces enabling dance, drama, singing sessions and performance - Designated safe-spaces for young persons aimed at promoting wellbeing e.g., via Pilates, yoga, meditation sessions (including engaging more young persons via detached work including LGBTQI+ YP)
- Redevelop our physical activity spaces e.g., martial arts spaces, increasing engagement/capacity
- Spaces for socialising, redeveloping unused areas into a kitchen/chill-out space
- Complete work on environmental impact improvements-adaptations to our roof, wheelchair-lift and another energy-efficient boiler.

Work is now nearing completion and will allow us to expand our offer to children and young to include evening and weekend workshops, including partnership working to support City Centre Detached Youth work.

We will continue to work to enhance our capability to grow and develop the organisation and will explore any new avenues for funding that may arise, while always keeping in mind our core mission.

Health at Work

In July 2023 we achieved the Health at Work Workplace Charter. We believe that as an employer we can demonstrate to both new and existing employees that we are dedicated to supporting both their mental and physical wellbeing. Involving staff in the process was central to our achieving Charter status.

Supporting our providers and the wider voluntary sector

Our team continue to provide infrastructure support to our provider base of over 130 organisations as well as to the wider voluntary sector. This includes support around funding, and sustainability and issue-based work using the Community of Practice (CoP) model.

In terms of funding support our Development and Sustainability Manager has helped groups raise several million pounds through bid writing and advice and guidance.

Using our CoP model, we have explored several issues including working with SEND/Neuro-diverse children and their families and broader issues such as staff training. The work of the CoP's has resulted in a range of training initiatives for HAF providers, all of whom receive free training as part of our HAF delivery and this includes;

- Neuro-Diversity
- Autism Awareness
- Risk Assessment
- Safeguarding
- Physical activity
- Emergency First Aid
- Food safety

Our report regarding SEND provision has been circulated across Liverpool City Council and we will continue to advocate on behalf of our families for an increase in provision and more support for children and families. We also continue to engage with a variety of strategic groups across the city including the Anti Poverty Action Group.

**Merseyside Play Action Council**  
**Report of the Trustees**  
**for the Year Ended 29 March 2024**

DBS Checks

We also run a Disclosure and Barring Service for providers and other voluntary and statutory agencies.

**FINANCIAL REVIEW**

Reserves Policy

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances. The Trustees aim to maintain a surplus over the long term, and pursue stringent cash management.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were incorporated on 4 May 1994, registered on 26 July 1995 and amended on 21 April 2008.

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and Funds.

The Trustees when complete consist of at least five and not more than 10.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A Trustee's term of office automatically terminates if he or she is disqualified under the Charities Act 1993 from acting as a charity trustee.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 19 December 2024 and signed on the board's behalf by:



C A Bennett - Trustee

**Independent Auditor's Report to the Trustees of  
Merseyside Play Action Council**

**Opinion**

We have audited the financial statements of Merseyside Play Action Council (the 'charity') for the year ended 29 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 March 2024 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 Companies Act 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 accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the 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.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate 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 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 take advantage of the small companies; exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charged with governance and/or trustees;
- testing and reviewing journal entries;
- checking expenses are bona fide transactions of the charity;

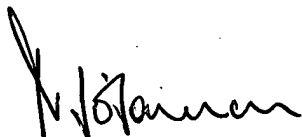
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

**Use of our report**

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 opinions we have formed.



**Nicholas James O'Donovan (Senior Statutory Auditor)**  
**For and on behalf of Lonsdale & Marsh**

19 December 2024

**Chartered Accountants**  
**Statutory Auditor**

509-510 Cotton Exchange  
Bixteth Street  
Liverpool  
L3 9LQ

**Merseyside Play Action Council**

**Statement of Financial Activities**  
**for the Year Ended 29 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	29.03.24 Total funds £	29.03.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	51,425	-	-	51,425	36,707
<b>Charitable activities</b>						
Children's Play Schemes	5	-	1,785,685	-	1,785,685	964,111
Other trading activities	3	108,555	-	-	108,555	133,614
Investment income	4	<u>56,975</u>	<u>-</u>	<u>-</u>	<u>56,975</u>	<u>65,370</u>
<b>Total</b>		<u>216,955</u>	<u>1,785,685</u>	<u>-</u>	<u>2,002,640</u>	<u>1,199,802</u>
<b>EXPENDITURE ON</b>						
Raising funds	6	19,985	-	624	20,609	17,097
<b>Charitable activities</b>						
Children's Play Schemes	7	<u>58,591</u>	<u>1,598,530</u>	<u>5,364</u>	<u>1,662,485</u>	<u>1,010,339</u>
<b>Total</b>		<u>78,576</u>	<u>1,598,530</u>	<u>5,988</u>	<u>1,683,094</u>	<u>1,027,436</u>
<b>NET INCOME/(EXPENDITURE)</b>		138,379	187,155	(5,988)	319,546	172,366
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>448,517</u>	<u>328,153</u>	<u>65,863</u>	<u>842,533</u>	<u>670,167</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>586,896</u>	<u>515,308</u>	<u>59,875</u>	<u>1,162,079</u>	<u>842,533</u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Balance Sheet**  
**29 March 2024**

		29.03.24	29.03.23
		Total	Total
		funds	funds
		£	£
<b>FIXED ASSETS</b>	Notes		
Tangible assets	12	734,428	445,718
<b>CURRENT ASSETS</b>			
Stocks	13	-	6,280
Debtors	14	28,118	7,273
Cash at bank and in hand		<u>469,410</u>	<u>449,313</u>
		497,528	462,866
<b>CREDITORS</b>			
Amounts falling due within one year	15	(69,877)	(66,051)
		<u>427,651</u>	<u>396,815</u>
<b>NET CURRENT ASSETS</b>			
		<u>427,651</u>	<u>396,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,162,079	842,533
<b>NET ASSETS</b>		<u>1,062,079</u>	<u>842,533</u>
<b>FUNDS</b>	16		
Unrestricted funds		586,896	448,517
Restricted funds		515,308	328,153
Endowment funds		<u>59,875</u>	<u>65,863</u>
<b>TOTAL FUNDS</b>		<u>1,062,079</u>	<u>842,533</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2024 and were signed on its behalf by:



C A Bennett - Trustee

**Merseyside Play Action Council**

**Cash Flow Statement**  
**for the Year Ended 29 March 2024**

Notes	29.03.24 £	29.03.23 £
<b>Cash flows from operating activities</b>		
Cash generated from operations 1	<u>404,837</u>	<u>212,504</u>
Net cash provided by operating activities	<u>404,837</u>	<u>212,504</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<u>(378,752)</u>	<u>(21,351)</u>
Net cash used in investing activities	<u>(378,752)</u>	<u>(21,351)</u>
<b>Cash flows from financing activities</b>		
Expenditure attributable to endowment	<u>(5,988)</u>	<u>(5,988)</u>
Net cash used in financing activities	<u>(5,988)</u>	<u>(5,988)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	20,097	185,165
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>449,313</u>	<u>264,148</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>469,410</u>	<u>449,313</u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Notes to the Cash Flow Statement**  
**for the Year Ended 29 March 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	29.03.24	29.03.23
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	319,546	172,366
<b>Adjustments for:</b>		
Depreciation charges	90,043	46,763
Expenditure attributable to endowment	5,988	5,988
(Increase)/decrease in stocks	6,280	(1,316)
(Increase)/decrease in debtors	(20,846)	(1,941)
Increase/(decrease) in creditors	<u>3,826</u>	<u>(9,356)</u>
<b>Net cash provided by operations</b>	<u>404,837</u>	<u>212,504</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 30.03.23	Cash flow	At 29.03.24
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>449,313</u>	<u>20,097</u>	<u>469,410</u>
<b>Total</b>	<u>449,313</u>	<u>20,097</u>	<u>469,410</u>

The notes form part of these financial statements

## Merseyside Play Action Council

### Notes to the Financial Statements for the Year Ended 29 March 2024

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 use of resources.

##### **Tangible fixed assets**

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

Short leasehold property	- Straight line over the life of the lease
Improvements to property	- Straight line over the life of the lease
Plant and machinery	- 20% on reducing balance
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2024**

<b>2. DONATIONS AND LEGACIES</b>		29.03.24	29.03.23
		£	£
Donations		51,425	35,295
Recycled goods sales		<u>-</u>	<u>35,295</u>
		<u>51,425</u>	<u>36,707</u>
<b>3. OTHER TRADING ACTIVITIES</b>		29.03.24	29.03.23
		£	£
Shop income		8,771	8,370
Administration fees		91,660	110,000
Miscellaneous income		<u>8,124</u>	<u>15,244</u>
		<u>108,555</u>	<u>133,614</u>
<b>4. INVESTMENT INCOME</b>		29.03.24	29.03.23
		£	£
Rents received		<u>56,975</u>	<u>65,370</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		29.03.24	29.03.23
		£	£
Grants	Children's Play Schemes	1,771,005	957,001
Other income	Children's Play Schemes	<u>14,680</u>	<u>7,110</u>
		<u>1,785,685</u>	<u>964,111</u>
Grants received, included in the above, are as follows:		29.03.24	29.03.23
		£	£
Liverpool City Council - Youth and Play Grant		60,439	60,439
Liverpool City Council - Training Grant		-	22,000
Sutton Croft – Equipment Grant		-	24,312
Liverpool City Council - HAF		70,000	206,531
Liverpool City Council - Eat to Meet		1,084,200	600,000
Liverpool City Council - Positive About Play Funding		40,000	43,719
Liverpool City Council - Workshops		10,000	-
National Lottery - Awards For All		9,164	-
Youth Investment Fund – Capital grant		364,643	-
Youth Investment fund – Revenue grant		59,429	-
John Moores Foundation		8,000	-
Postcode Neighbourhood		24,630	-
Netherly Youth		30,500	-
Positive Futures		<u>10,000</u>	<u>-</u>
		<u>1,771,005</u>	<u>957,001</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2024**

**6. RAISING FUNDS**

**Other trading activities**

	29.03.24	29.03.23
	£	£
Purchases	7,192	5,023
Staff costs	5,000	5,000
Rent	2,200	2,200
Depreciation	<u>1,940</u>	<u>1,522</u>
	<u>16,332</u>	<u>13,745</u>

**Investment management costs**

	29.03.24	29.03.23
	£	£
Depreciation	<u>4,277</u>	<u>3,352</u>
Aggregate amounts	<u>20,609</u>	<u>17,097</u>

**7. CHARITABLE ACTIVITIES COSTS**

	29.03.24	29.03.23
	£	£
Children's Play Schemes	<u>1,662,485</u>	<u>1,010,339</u>

**8. NET INCOME/(EXPENDITURE)**

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

	29.03.24	29.03.23
	£	£
Depreciation - owned assets	<u>90,042</u>	<u>43,763</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 29 March 2024 nor for the period ended 29 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 29 March 2024 nor for the period ended 29 March 2023.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2024**

**10. STAFF COSTS**

	29.03.24	29.03.23
	£	£
Wages and salaries	273,173	198,108
Social security costs	19,118	12,462
Other pension costs	<u>5,021</u>	<u>3,332</u>
	<u>297,312</u>	<u>213,902</u>

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

	29.03.24	29.03.23
Office staff	<u>11</u>	<u>9</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	36,707	-	-	36,707
<b>Charitable activities</b>				
Children's Play Schemes	-	964,111	-	964,111
Other trading activities	133,614	-	-	133,614
Investment income	<u>65,370</u>	<u>-</u>	<u>-</u>	<u>65,370</u>
<b>Total</b>	<u>235,691</u>	<u>964,111</u>	<u>-</u>	<u>1,199,802</u>
<b>EXPENDITURE ON</b>				
Raising funds	16,473	-	624	17,097
<b>Charitable activities</b>				
Children's Play Schemes	<u>21,518</u>	<u>983,457</u>	<u>5,364</u>	<u>1,010,339</u>
<b>Total</b>	<u>37,991</u>	<u>983,457</u>	<u>5,988</u>	<u>1,027,436</u>
<b>NET INCOME/(EXPENDITURE)</b>	197,700	(19,346)	(5,988)	172,366
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>448,517</u>	<u>328,153</u>	<u>65,863</u>	<u>842,533</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued  
for the Year Ended 29 March 2024**

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 30 March 2023	214,660	779,031	21,968
Additions	-	334,352	-
Disposals	-	-	-
At 29 March 2024	<u>214,660</u>	<u>1,113,383</u>	<u>21,968</u>
<b>DEPRECIATION</b>			
At 30 March 2023	148,797	446,921	3,500
Charge for period	5,988	66,493	1,680
Eliminated on disposal	-	-	-
At 29 March 2024	<u>154,785</u>	<u>513,414</u>	<u>5,180</u>
<b>NET BOOK VALUE</b>			
At 29 March 2024	<u>59,875</u>	<u>599,969</u>	<u>16,788</u>
At 29 March 2023	<u>65,863</u>	<u>332,110</u>	<u>18,468</u>
	Computer equipment £	Totals £	
<b>COST</b>			
At 30 March 2023	35,005	1,050,664	
Additions	44,400	378,752	
Disposals	-	-	
At 29 March 2024	<u>79,405</u>	<u>1,429,416</u>	
<b>DEPRECIATION</b>			
At 30 March 2023	5,728	604,946	
Charge for period	15,881	90,042	
Eliminated on disposal	-	-	
At 29 March 2024	<u>21,609</u>	<u>694,988</u>	
<b>NET BOOK VALUE</b>			
At 29 March 2024	<u>57,796</u>	<u>734,428</u>	
At 29 March 2023	<u>29,277</u>	<u>445,718</u>	

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2024**

<b>13. STOCKS</b>		29.03.24	29.03.23
		£	£
Stocks		<u>-</u>	<u>6,280</u>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		29.03.24	29.03.23
		£	£
Trade debtors		71	6,723
Prepayments and accrued income		<u>28,047</u>	<u>550</u>
		<u>28,118</u>	<u>7,273</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		29.03.24	29.03.23
		£	£
Trade creditors		4,315	4,406
Social security and other taxes		5,944	4,961
Other creditors		983	2,841
Accrued expenses		22,340	19,868
Restricted grants in advance		<u>36,295</u>	<u>33,975</u>
		<u>69,877</u>	<u>66,051</u>
<b>16. MOVEMENT IN FUNDS</b>			
		Net	
	At 29.03.23	movement	At
	£	in funds	29.03.24
		£	£
<b>Unrestricted funds</b>			
General funds	448,517	138,379	586,896
<b>Restricted funds</b>			
National Lottery	246,442	(115,060)	131,382
Capacity Builders	13,426	(1,227)	12,199
BBC Children In Need	27,200	(6,800)	20,400
Sutton Croft - Equipment	21,085	(4,005)	17,080
Liverpool City Council- Eat to Meet	20,000	(20,000)	-
Youth Investment Fund - Capex	-	<u>334,247</u>	<u>334,247</u>
	<u>328,153</u>	187,155	515,308
<b>Endowment funds</b>			
Endowment Funds	65,863	(5,988)	59,875
<b>TOTAL FUNDS</b>	<u>842,533</u>	<u>319,546</u>	<u>1,162,079</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued  
for the Year Ended 29 March 2024**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	216,955	(78,576)	138,379
<b>Restricted funds</b>			
National Lottery	9,164	(124,224)	(115,060)
Capacity Builders	40,500	(41,727)	(1,227)
Liverpool City Council - Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	-	(6,800)	(6,800)
Sutton Croft - equipment	-	(4,005)	(4,005)
Liverpool City Council – Eat to Meet	1,084,200	(1,104,200)	(20,000)
Liverpool City Council - HAF	70,000	(70,000)	-
Liverpool City Council – Workshops	10,000	(10,000)	-
Liverpool City Council - Positive About Play	40,000	(40,000)	-
Youth Investment Fund - Capital	364,643	(30,396)	334,247
Youth Investment Fund - Revenue	59,429	(59,429)	-
Postcode Neighbourhood	24,630	(24,630)	-
John Moores Foundation	8,000	(8,000)	-
Other funds	<u>14,680</u>	<u>(14,680)</u>	<u>-</u>
	1,785,685	(1,598,530)	187,155
<b>Endowment funds</b>			
Endowment Funds	-	(5,988)	(5,988)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u>2,002,640</u>	<u>(1,683,094)</u>	<u>319,546</u>

**Comparatives for movement in funds**

	At 01.04.22 £	Net movement in funds £	At 29.03.23 £
<b>Unrestricted funds</b>			
General funds	250,817	197,700	448,517
<b>Restricted funds</b>			
National Lottery	268,846	(22,404)	246,442
Capacity Builders	14,653	(1,227)	13,426
BBC Children In Need	34,000	(6,800)	27,200
Sutton Croft - Equipment	-	21,085	21,085
Liverpool City Council- Eat to Meet	-	20,000	20,000
Liverpool City Council - HAF Playdays	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>
	347,499	(19,346)	328,153
<b>Endowment funds</b>			
Endowment Funds	71,851	(5,988)	65,863
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u>670,167</u>	<u>172,366</u>	<u>842,533</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 29 March 2024**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	235,691	(37,991)	197,700
<b>Restricted funds</b>			
National Lottery	-	(22,404)	(22,404)
Capacity Builders	-	(1,227)	(1,227)
Liverpool City Council - Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	-	(6,800)	(6,800)
Sutton Croft - Equipment	24,312	(3,227)	21,085
Liverpool City Council – Eat to Meet	600,000	(580,000)	20,000
Liverpool City Council - HAF	206,531	(236,531)	(30,000)
Liverpool City Council – Training Grant	22,000	(22,000)	-
Liverpool City Council - Positive About Play	43,719	(43,719)	-
Youth Investment Fund	<u>7,110</u>	<u>(7,110)</u>	<u>-</u>
	964,111	(983,457)	(19,346)
<b>Endowment funds</b>			
Endowment Funds	-	(5,988)	(5,988)
	<u>1,199,802</u>	<u>(1,027,436)</u>	<u>172,366</u>

All of the above restricted funds relate to grants received to fund play activities throughout school holidays.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 29 March 2024.

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 29 March 2024**

	29.03.24 £	29.03.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	51,425	35,295
Recycled goods sales	<u>-</u>	<u>1,412</u>
	51,425	36,707
<b>Other trading activities</b>		
Shop income	8,771	8,370
Administration fees	91,660	110,000
Miscellaneous income	<u>8,124</u>	<u>15,244</u>
	108,555	133,614
<b>Investment income</b>		
Rents received	56,975	65,370
<b>Charitable activities</b>		
Grants	1,691,391	957,001
Other income	<u>94,294</u>	<u>7,110</u>
	<u>1,785,685</u>	<u>964,112</u>
<b>Total incoming resources</b>	2,002,640	1,199,802
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	7,191	5,023
Wages	5,000	5,000
Rent	2,200	2,200
Short leasehold depreciation	195	195
Improvements to property depreciation	1,174	1,174
Plant and machinery depreciation	55	55
Computer equipment depreciation	<u>517</u>	<u>98</u>
	16,332	13,745
<b>Investment management costs</b>		
Short leasehold depreciation	429	429
Improvements to property depreciation	2,588	2,588
Plant and machinery depreciation	120	120
Computer equipment depreciation	<u>1,140</u>	<u>215</u>
	4,277	3,352

This page does not form part of the statutory financial statements

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 29 March 2024**

	29.03.24	29.03.23
	£	£
<b>Charitable activities</b>		
Charitable expenditure	1,184,127	650,539
Other direct costs	1,766	1,244
Support costs;		
Wages	268,173	193,108
Social security	19,118	12,462
Pensions	5,021	3,332
Rates and water	7,926	7,079
Insurance	7,684	6,530
Light and heat	24,825	20,202
Telephone	7,154	7,157
Postage and stationery	2,671	2,548
Sundries	2,178	1,473
Volunteers expenses	5,725	10,180
Motor & travel expenses	3,026	3,217
Repairs & maintenance	5,818	17,673
Subscriptions	2,774	5,249
Audit fees	9,000	9,000
Accountancy	665	606
Computer expenses	6,605	7,136
Bank charges	825	1,497
Security costs	5,496	2,914
Examiners fees	(1,620)	1,680
Legal fees	4,999	-
Cleaning and waste removal	4,704	3,624
Short leasehold depreciation	5,364	5,364
Improvements to property depreciation	62,731	32,336
Plant and machinery depreciation	1,505	1,505
Computer equipment depreciation	14,225	2,684
	<u>1,662,485</u>	<u>1,010,339</u>
Total resources expended	<u>1,683,094</u>	<u>1,027,436</u>
<b>Net income</b>	<u><u>319,546</u></u>	<u><u>172,366</u></u>

This page does not form part of the statutory financial statements

**MERSEYSIDE PLAY ACTION COUNCIL**

England & Wales - Charity number 1048263

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02925303 (England and Wales)  
REGISTERED CHARITY NUMBER: 1048263

**Report of the Trustees and  
Financial Statements for the Period Ended 29 March 2023**

**for**

**Merseyside Play Action Council**

**Merseyside Play Action Council**

**Contents of the Financial Statements  
for the Period Ended 29 March 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Auditor's Report</b>	4 to 7
<b>Statement of Financial Activities</b>	8
<b>Balance Sheet</b>	9
<b>Cash Flow Statement</b>	10
<b>Notes to the Cash Flow Statement</b>	11
<b>Notes to the Financial Statements</b>	12 to 20
<b>Detailed Statement of Financial Activities</b>	21 to 22

**Merseyside Play Action Council**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02925303 (England and Wales)

**Registered Charity number**

1048263

**Registered office**

1-27 Bridport Street

Liverpool

L3 5QF

**Trustees**

C A Bennett

J Albertina

C Banks (Resigned 07.12.2022)

K Campbell

M Hornsby (Resigned 07.12.2022)

B Kendall (Resigned 07.12.2022)

S L A Lee

E Wong

**Company Secretary**

C A Bennett

**Auditor**

Lonsdale & Marsh

509-510 Cotton Exchange

Bixteth Street

Liverpool

L3 9LQ

**Telephone No.**

0151 708 0468

**Merseyside Play Action Council**  
**Report of the Trustees**  
**for the Period Ended 29 March 2023**

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period ended 29 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### Objectives and aims

Merseyside Play Action Council (MPAC) has been developing play across Merseyside since 1974. As the Play Resource Centre for the City, we support all children, young people and families.

Our mission is to:

- Support youth and play organisations helping them to be better governed, managed and resourced. We offer support including undertaking Disclosure and Barring Service (DBS) checks, support through our facilitated Holiday, Activities and Food Programme (HAF), and capacity-building support.
- Engage young people in fun, positive and developmental activities, with everything from recently developed creative art spaces, music tech/tuition/performance spaces, state-of-the-art counselling rooms currently supporting around 100 young people per week meeting a range of mental-health and wellbeing needs, and physical activities offered to young people, such as martial arts training, to detached youth work including young people identified from the Lesbian, Gay, Bisexual and Transgender (LGBT) community.
- Connect through our facilitated network of 120 play providers across the region called 'Positive About Play', enabling collaboration, co-delivery, information and resource sharing to build a stronger youth sector. MPAC provides a growing range of activities, services and support directly for young people from our fully accessible city centre venue. These include:

Physical health and wellbeing engagement, martial arts training (Hung Gar Kung Fu), gym facilities, fitness sessions etc.

Creative art sessions, utilising dedicated spaces within our building for young people to access a range of hands on creative art activities. This includes everything from printing activities such as Grid Art and Gelli Art to pottery, candle making, macramé workshops, 3D printing, graffiti art, air brushing, Arts-in-play residencies on play schemes, city-wide and year-round.

Music tuition and technology activities, with dedicated spaces for tuition, music recording and production and separate performance spaces.

Detached youth work, via local detached youth workers engaging young people from excluded, vulnerable and/or 'at-risk' groups. This involves trust building exercises in key areas of the city (as identified by local police forces) aimed at developing positive relationships that resolve key issues and encourage positive choices. This may include participation in MPAC's centre-based activities.

## **STRATEGIC REPORT**

### Achievement and performance review of the charity

The MPAC main activity in 2022/23 was running the government-initiated Holiday Activities and Food (HAF) programme for children with funding from Liverpool City Council. This programme provides for play and youth provision during the Easter, Summer and Winter school holidays. In addition, with funding provided by Liverpool City Council, MPAC was also able to deliver our 'Eat to Meet' programme in each of the other half-term periods.

## Merseyside Play Action Council

### Report of the Trustees for the Period Ended 29 March 2023

	No. of providers	No. of children	No. of meals	SEND Places	Vol. hours	Real Living Wage equivalent
Easter 2022	102	6,812	64,665	1,035	9,723	£105,980
May 2022	87	5,559	35,263	875	5,097	£55,557
Summer 2022	115	12,707	247,000	1,859	24,712	£269,360
October 2022	99	6,631	31,983	843	5,475	£59,677
Winter 2022	87	5,177	42,665	937	5,080	£55,372
February 2023	109	5,339	36,581	779	5,140	£56,026
	599	42,225	458,157	6,328	55,227	£601,972

The HAF and Eat to Meet programmes run along similar lines and provide children and young people with the opportunity to take part in free, locally based activities which also gives access to at least one meal a day. Children and young people also learn about healthy eating and nutrition while developing a range of new skills. Our provider base of organisations is largely made up of locally based voluntary and community organisations and their commitment and dedication has been outstanding.

We have developed quality assurance handbooks that outlines our funding process, our safeguarding processes and financial systems. The handbook also contains a Quality Assurance Matrix, against which providers can be measured and this is used by staff on site visits alongside our visits log. Over the course of the period we visited all projects enabling us to not only monitor and assess the provision but also offer sustainability and development support to groups with issues such as funding and community development and engagement.

It is also worth noting that MPAC began running a programme very similar to the HAF back in 2010 and so, when we started the HAF programme, we already had many years' experience of working with providers in relation to activities and food through our Positive About Play Programme. In practice this means that for the past 13 years we have been working with over 70% of our providers which provides a high level of due diligence and knowledge and understanding of how the providers operate. We continue to be in regular contact with providers providing support, guidance and advice on a regular basis, alongside our training programme. In 2022/23 over 200 individuals attended MPAC training.

We also run a DBS service for providers and other voluntary and statutory agencies.

We have also developed the MPAC App, which providers use to keep up to date with HAF information, download useful information and receive reminders about application and monitoring dates, as well as training dates. The app is password protected for providers but can be used by anyone to keep up to date with our work and the HAF programme.

Over 50 HAF providers were represented at the HAF 'Thank You Celebration and Networking Event' in June 2023. The event provided an opportunity for providers to share good practice, meet each other in person, meet enrichment providers and learn about the next HAF funding round, as well as providing networking opportunities.

## **Merseyside Play Action Council**

### **Report of the Trustees** **for the Period Ended 29 March 2023**

In September 2022 MPAC recruited a Sustainability and Development Manager who, to date, has helped our providers raise over £1.3 million in additional funding, with many more applications in the pipeline. In addition, in February 2023 we also appointed a Partnership and Engagement Manager whose role is to work closely with providers across a range of issues including working with parents and carers, developing Special Educational Needs and Disabilities (SEND) provision and identifying other issues that we can support providers with. Our wide network of voluntary and statutory partners means we are well placed to bring organisations from across the spectrum together, using a Community of Practice model, to find practical and meaningful solutions to any issues and to explore new ideas around delivery and collaboration.

We are constantly working with partners to ensure that the programme is meeting the needs of children and their families. This includes working with the universities in the City. One of the services that we can offer through the Law Clinic at the University is free legal advice to parents of SEND children, and providers attended a briefing session on this issue, with more to follow in 2023/24.

#### **FINANCIAL REVIEW**

##### Reserves Policy

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances. The Trustees aim to maintain a surplus over the long term, and pursue stringent cash management.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were incorporated on 4 May 1994, registered on 26 July 1995 and amended on 21 April 2008.

##### The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and Funds.

The Trustees when complete consist of at least five and not more than 10.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A Trustee's term of office automatically terminates if he or she is disqualified under the Charities Act 1993 from acting as a charity trustee.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 June 2024 and signed on the board's behalf by:

C A Bennett - Trustee

**Independent Auditor's Report to the Trustees of  
Merseyside Play Action Council**

**Opinion**

We have audited the financial statements of Merseyside Play Action Council (the 'charity') for the period ended 29 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 March 2023 and of its incoming resources and application of resources, for the period 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.

**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 accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the 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.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

- adequate 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 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 take advantage of the small companies; exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity and determined that the most significant are those that relate to Care Quality Commission requirements. We also considered those laws and regulations that have a direct impact on the financial statements such as Charity SORP including FRS 102 and Companies Act 2006.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, included the following:

- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- discussions with senior management;
- identified laws and regulations were communicated within the audit team and remained alert to instances of non-compliance throughout the audit.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through testing of journal entries to identify unusual transactions and assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed our audit procedures which included, but was not limited to:

- discussions with management about any known or suspected instances of non-compliance with laws and regulations, and fraud;
- reviewing minutes of meetings of those charged with governance;
- reviewing the financial statements disclosures and agreeing to underlying documentation;
- analytical review to identify unusual transactions;
- reviewing for any transactions undertaken with related parties such as those charged with governance and/or trustees;
- testing and reviewing journal entries;
- checking expenses are bona fide transactions of the charity;

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Independent Auditor's Report (Continued)**  
**To the Trustees of Merseyside Play Action Council**

**Use of our report**

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 opinions we have formed.

**Nicholas James O'Donovan (Senior Statutory Auditor)**  
**For and on behalf of Lonsdale & Marsh**

11 June 2024

**Chartered Accountants**  
**Statutory Auditor**

509-510 Cotton Exchange  
Bixteth Street  
Liverpool  
L3 9LQ

**Merseyside Play Action Council**

**Statement of Financial Activities**  
**for the Period Ended 29 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	29.03.23 Total funds £	31.03.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	36,707	-	-	36,707	67,407
<b>Charitable activities</b>						
Children's Play Schemes	5	-	964,111	-	964,111	525,277
Other trading activities	3	133,614	-	-	133,614	111,007
Investment income	4	<u>65,370</u>	<u>-</u>	<u>-</u>	<u>65,370</u>	<u>46,326</u>
<b>Total</b>		<u>235,691</u>	<u>964,111</u>	<u>-</u>	<u>1,199,802</u>	<u>750,017</u>
<b>EXPENDITURE ON</b>						
Raising funds	6	16,473	-	624	17,097	20,723
<b>Charitable activities</b>						
Children's Play Schemes	7	<u>21,518</u>	<u>983,457</u>	<u>5,364</u>	<u>1,010,339</u>	<u>543,783</u>
<b>Total</b>		<u>37,991</u>	<u>983,457</u>	<u>5,988</u>	<u>1,027,436</u>	<u>564,506</u>
<b>NET INCOME/(EXPENDITURE)</b>		197,700	(19,346)	(5,988)	172,366	185,511
<b>RECONCILIATION OF FUNDS</b>						
Total funds brought forward		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>448,517</u>	<u>328,153</u>	<u>65,683</u>	<u>842,533</u>	<u>670,167</u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Balance Sheet**  
**29 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	29.03.23 Total funds £	31.03.22 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	51,702	328,153	65,863	445,718	471,130
<b>CURRENT ASSETS</b>						
Stocks	13	6,280	-	-	6,280	4,964
Debtors	14	7,273	-	-	7,273	5,332
Cash at bank and in hand		<u>415,338</u>	<u>33,975</u>	-	<u>449,313</u>	<u>264,148</u>
		428,891	33,975	-	462,866	274,444
<b>CREDITORS</b>						
Amounts falling due within one year	15	(32,076)	(33,975)	-	(66,051)	(75,407)
<b>NET CURRENT ASSETS</b>		<u>396,815</u>	<u>-</u>	<u>-</u>	<u>396,815</u>	<u>199,037</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>448,517</u>	<u>328,153</u>	<u>65,863</u>	<u>842,533</u>	<u>670,167</u>
<b>NET ASSETS</b>		<u><u>448,517</u></u>	<u><u>328,153</u></u>	<u><u>65,863</u></u>	<u><u>842,533</u></u>	<u><u>670,167</u></u>
<b>FUNDS</b>						
Unrestricted funds	16				448,517	250,817
Restricted funds					328,153	347,499
Endowment funds					<u>65,863</u>	<u>71,851</u>
<b>TOTAL FUNDS</b>					<u><u>842,533</u></u>	<u><u>670,167</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 29 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 29 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 11 June 2024 and were signed on its behalf by:

C A Bennett - Trustee

The notes form part of these financial statements

**Merseyside Play Action Council**

**Cash Flow Statement**  
**for the Period Ended 29 March 2023**

Notes	29.03.23 £	31.03.22 £
<b>Cash flows from operating activities</b>		
Cash generated from operations           1	<u>212,504</u>	<u>262,482</u>
Net cash provided by operating activities	<u>212,504</u>	<u>262,482</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<u>(21,351)</u>	<u>(86,364)</u>
Net cash used in investing activities	<u>(21,351)</u>	<u>(86,364)</u>
<b>Cash flows from financing activities</b>		
Expenditure attributable to endowment	<u>(5,988)</u>	<u>(5,988)</u>
Net cash used in financing activities	<u>(5,988)</u>	<u>(5,988)</u>
	_____	_____
<b>Change in cash and cash equivalents in the reporting period</b>	185,165	170,130
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>264,148</u>	<u>94,018</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u>449,313</u>	<u>264,148</u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Notes to the Cash Flow Statement**  
**for the Period Ended 29 March 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	29.03.23	31.03.22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	172,366	185,511
<b>Adjustments for:</b>		
Depreciation charges	46,763	38,665
Expenditure attributable to endowment	5,988	5,988
(Increase)/decrease in stocks	(1,316)	1,066
(Increase)/decrease in debtors	(1,941)	(489)
Increase/(decrease) in creditors	<u>(9,356)</u>	<u>31,741</u>
<b>Net cash provided by operations</b>	<u><u>212,504</u></u>	<u><u>262,482</u></u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 01.04.22	Cash flow	At 29.03.23
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	<u>264,148</u>	<u>185,165</u>	<u>449,313</u>
<b>Total</b>	<u><u>264,148</u></u>	<u><u>185,165</u></u>	<u><u>449,313</u></u>

## **Merseyside Play Action Council**

### **Notes to the Financial Statements** **for the Period Ended 29 March 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 use of resources.

##### **Tangible fixed assets**

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

Short leasehold property	- Straight line over the life of the lease
Improvements to property	- Straight line over the life of the lease
Plant and machinery	- 20% on reducing balance
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **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.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

<b>2. DONATIONS AND LEGACIES</b>		29.03.23	31.03.22
		£	£
Donations		35,295	64,673
Recycled goods sales		<u>1,412</u>	<u>2,734</u>
		<u>36,707</u>	<u>67,407</u>
<b>3. OTHER TRADING ACTIVITIES</b>		29.03.23	31.03.22
		£	£
Shop income		8,370	15,831
Administration fees		110,000	90,000
Miscellaneous income		<u>15,244</u>	<u>5,176</u>
		<u>133,614</u>	<u>111,007</u>
<b>4. INVESTMENT INCOME</b>		29.03.23	31.03.22
		£	£
Rents received		<u>65,370</u>	<u>46,326</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		29.03.23	31.03.22
		£	£
Grants	Children's Play Schemes	957,001	508,784
Other income	Children's Play Schemes	<u>7,110</u>	<u>16,493</u>
		<u>964,111</u>	<u>615,277</u>
Grants received, included in the above, are as follows:		29.03.23	31.03.22
		£	£
BBC - Children In Need		-	34,000
Liverpool City Council - Youth and Play Grant		60,439	60,439
Liverpool City Council - Training Grant		22,000	-
Sutton Croft – Equipment Grant		24,312	-
Liverpool City Council - HAF		206,531	360,000
Liverpool City Council - Eat to Meet		600,000	-
Liverpool City Council - Positive About Play Funding		43,719	36,281
Liverpool City Council - HAF Equipment		-	8,064
National Lottery - Awards For All		-	10,000
		<u>957,001</u>	<u>508,784</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

**6. RAISING FUNDS**

**Other trading activities**

	29.03.23	31.03.22
	£	£
Purchases	5,023	9,493
Staff costs	5,000	5,000
Rent	2,200	2,200
Depreciation	<u>1,522</u>	<u>1,258</u>
	<u>13,745</u>	<u>17,951</u>

**Investment management costs**

	29.03.23	31.03.22
	£	£
Depreciation	<u>3,352</u>	<u>2,772</u>
Aggregate amounts	<u>17,097</u>	<u>20,723</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Children's Play Schemes	<u>1,010,339</u>

**8. NET INCOME/(EXPENDITURE)**

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

	29.03.23	31.03.22
	£	£
Depreciation - owned assets	<u>43,763</u>	<u>38,665</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 29 March 2023 nor for the year ended 31 March 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 29 March 2023 nor for the year ended 31 March 2022.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

**10. STAFF COSTS**

	29.03.23	31.03.22
	£	£
Wages and salaries	198,108	141,920
Social security costs	12,462	8,795
Other pension costs	<u>3,332</u>	<u>2,437</u>
	<u>213,902</u>	<u>153,152</u>

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

	29.03.23	31.03.22
Office staff	<u>9</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	67,407	-	-	67,407
<b>Charitable activities</b>				
Children's Play Schemes	106,493	508,784	-	615,277
Other trading activities	21,007	-	-	21,007
Investment income	<u>46,326</u>	<u>-</u>	<u>-</u>	<u>46,326</u>
<b>Total</b>	<u>241,233</u>	<u>508,784</u>	<u>-</u>	<u>750,017</u>
<b>EXPENDITURE ON</b>				
Raising funds	12,637	7,462	624	20,723
<b>Charitable activities</b>				
Children's Play Schemes	<u>77,472</u>	<u>460,947</u>	<u>5,364</u>	<u>543,783</u>
<b>Total</b>	<u>90,109</u>	<u>468,409</u>	<u>5,988</u>	<u>564,506</u>
<b>NET INCOME/(EXPENDITURE)</b>	151,124	40,375	(5,988)	185,511
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	99,693	307,124	77,839	484,656
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2022	214,660	779,031	21,968
Additions	-	-	-
Disposals	-	-	-
	<u>214,660</u>	<u>779,031</u>	<u>21,968</u>
At 29 March 2023	<u>214,660</u>	<u>779,031</u>	<u>21,968</u>
<b>DEPRECIATION</b>			
At 1 April 2022	142,809	410,823	1,820
Charge for period	5,988	36,098	1,680
Eliminated on disposal	-	-	-
	<u>148,797</u>	<u>446,921</u>	<u>3,500</u>
At 29 March 2023	<u>148,797</u>	<u>446,921</u>	<u>3,500</u>
<b>NET BOOK VALUE</b>			
At 29 March 2023	<u>65,863</u>	<u>332,110</u>	<u>18,468</u>
At 31 March 2022	<u>71,851</u>	<u>368,208</u>	<u>20,148</u>

	Computer equipment £	Totals £
<b>COST</b>		
At 1 April 2022	13,654	1,029,313
Additions	21,351	21,351
Disposals	-	-
	<u>35,005</u>	<u>1,050,664</u>
At 29 March 2023	<u>35,005</u>	<u>1,050,664</u>
<b>DEPRECIATION</b>		
At 1 April 2022	2,731	558,183
Charge for period	2,997	46,763
Eliminated on disposal	-	-
	<u>5,728</u>	<u>604,946</u>
At 29 March 2023	<u>5,728</u>	<u>604,946</u>
<b>NET BOOK VALUE</b>		
At 29 March 2023	<u>29,277</u>	<u>445,718</u>
At 31 March 2022	<u>10,923</u>	<u>471,130</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

<b>13. STOCKS</b>		29.03.23	31.03.22
		£	£
Stocks		<u>6,280</u>	<u>4,964</u>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		29.03.23	31.03.22
		£	£
Trade debtors		6,723	2,382
Prepayments and accrued income		<u>550</u>	<u>2,950</u>
		<u>7,273</u>	<u>5,332</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		29.03.23	31.03.22
		£	£
Trade creditors		4,406	4,393
Social security and other taxes		4,961	3,624
Other creditors		2,841	486
Accrued expenses		19,868	6,904
Restricted grants in advance		<u>33,975</u>	<u>60,000</u>
		<u>66,051</u>	<u>75,407</u>
<b>16. MOVEMENT IN FUNDS</b>			
		Net	At
	At 01.04.22	movement	29.03.23
	£	in funds	£
		£	
<b>Unrestricted funds</b>			
General funds	250,817	197,700	448,517
<b>Restricted funds</b>			
National Lottery	268,846	(22,404)	246,442
Capacity Builders	14,653	(1,227)	13,426
BBC Children In Need	34,000	(6,800)	27,200
Sutton Croft - Equipment	-	21,085	21,085
Liverpool City Council- Eat to Meet	-	20,000	20,000
Liverpool City Council - HAF Playdays	<u>30,000</u>	<u>(30,000)</u>	<u>-</u>
	347,499	(19,346)	328,153
<b>Endowment funds</b>			
Endowment Funds	71,851	(5,988)	65,863
	<u>670,167</u>	<u>172,366</u>	<u>842,533</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	235,691	(37,991)	197,700
<b>Restricted funds</b>			
National Lottery	-	(22,404)	(22,404)
Capacity Builders	-	(1,227)	(1,227)
Liverpool City Council - Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	-	(6,800)	(6,800)
Sutton Croft - Equipment	24,312	(3,227)	21,085
Liverpool City Council – Eat to Meet	600,000	(580,000)	20,000
Liverpool City Council - HAF	206,531	(236,531)	(30,000)
Liverpool City Council – Training Grant	22,000	(22,000)	-
Liverpool City Council - Positive About Play	43,719	(43,719)	-
Youth Investment Fund	<u>7,110</u>	<u>(7,110)</u>	<u>-</u>
	964,111	(983,457)	(19,346)
<b>Endowment funds</b>			
Endowment Funds	-	(5,988)	(5,988)
	<u>1,199,802</u>	<u>(1,027,436)</u>	<u>172,366</u>

**Comparatives for movement in funds**

	At 01.04.21 £	Net movement in funds £	At 31.03.22 £
<b>Unrestricted funds</b>			
General funds	99,693	151,124	250,817
<b>Restricted funds</b>			
National Lottery	291,250	(22,404)	268,846
Capacity Builders	15,874	(1,221)	14,653
BBC Children In Need	-	34,000	34,000
Liverpool City Council – HAF Playdays	-	<u>30,000</u>	<u>30,000</u>
	307,124	40,375	347,499
<b>Endowment funds</b>			
Endowment Funds	77,839	(5,988)	71,851
	<u>484,656</u>	<u>185,511</u>	<u>670,167</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	241,233	(90,109)	151,124
<b>Restricted funds</b>			
National Lottery	-	(22,404)	(22,404)
Capacity Builders	-	(1,221)	(1,221)
Liverpool City Council – Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	34,000	-	34,000
Liverpool City Council – HAF Playdays	220,000	(190,000)	30,000
Play Scheme Grants	140,000	(140,000)	-
Liverpool City Council – HAF Equipment	8,064	(8,064)	-
National Lottery – Awards For All	10,000	(10,000)	-
Liverpool City Council – Positive About Play	<u>36,281</u>	<u>(36,281)</u>	-
	508,784	(468,409)	40,375
<b>Endowment funds</b>			
Endowment Funds	-	(5,988)	(5,988)
	<u>508,784</u>	<u>(468,409)</u>	<u>40,375</u>
<b>TOTAL FUNDS</b>	<u>750,017</u>	<u>(564,506)</u>	<u>185,511</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 01.04.21 £	Net movement in funds £	At 29.03.23 £
<b>Unrestricted funds</b>			
General funds	99,693	348,824	448,517
<b>Restricted funds</b>			
National Lottery	291,250	(44,808)	246,442
Liverpool City Council – Eat to Meet	-	20,000	20,000
Capacity Builders	15,874	(2,448)	13,426
BBC Children In Need	-	27,200	27,200
Sutton Croft - Equipment Fund	<u>          </u>	<u>21,085</u>	<u>21,085</u>
	307,124	21,029	328,153
<b>Endowment funds</b>			
Endowment Funds	77,839	(11,976)	65,863
	<u>77,839</u>	<u>(11,976)</u>	<u>65,863</u>
<b>TOTAL FUNDS</b>	<u>484,656</u>	<u>357,877</u>	<u>842,533</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Period Ended 29 March 2023**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	476,924	(128,100)	348,824
<b>Restricted funds</b>			
National Lottery	-	(44,808)	(44,808)
Capacity Builders	-	(2,448)	(2,448)
Liverpool City Council - Youth and Play Grant	120,878	(120,878)	-
BBC Children In Need	34,000	(6,800)	27,200
Sutton Croft- Equipment Fund	24,312	(3,227)	21,085
Liverpool City Council - HAF Playdays	426,531	(426,531)	-
Liverpool City Council – Eat to Meet Play Scheme Grants	600,000	(580,000)	20,000
Liverpool City Council – Training Grant	140,000	(140,000)	-
Liverpool City Council – HAF Equipment	22,000	(22,000)	-
National Lottery- Awards For All	8,064	(8,064)	-
Youth Investment Fund	10,000	(10,000)	-
Liverpool City Council - Positive About Play	7,110	(7,110)	-
	<u>80,000</u>	<u>(80,000)</u>	<u>-</u>
	1,472,895	(1,451,866)	21,029
<b>Endowment funds</b>			
Endowment Funds	-	(11,976)	(11,976)
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>TOTAL FUNDS</b>	<u>1,949,819</u>	<u>(1,591,942)</u>	<u>357,877</u>

All of the above restricted funds relate to grants received to fund play activities throughout school holidays.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 29 March 2023.

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Period Ended 29 March 2023**

	29.03.23 £	31.03.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	35,295	64,673
Recycled goods sales	<u>1,412</u>	<u>2,734</u>
	36,707	67,407
<b>Other trading activities</b>		
Shop income	8,370	15,831
Administration fees	110,000	90,000
Miscellaneous income	<u>15,244</u>	<u>5,176</u>
	133,614	111,007
<b>Investment income</b>		
Rents received	65,370	46,326
<b>Charitable activities</b>		
Grants	957,001	598,784
Other income	<u>7,110</u>	<u>16,493</u>
	<u>964,112</u>	<u>615,277</u>
<b>Total incoming resources</b>	1,199,802	750,017
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	5,023	9,493
Wages	5,000	5,000
Rent	2,200	2,200
Short leasehold	195	195
Improvements to property	1,174	872
Plant and machinery	55	55
Computer equipment	<u>98</u>	<u>136</u>
	13,745	17,951
<b>Investment management costs</b>		
Short leasehold	429	429
Improvements to property	2,588	1,923
Plant and machinery	120	120
Computer equipment	<u>215</u>	<u>300</u>
	3,352	2,772

This page does not form part of the statutory financial statements

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Period Ended 29 March 2023**

	29.03.23	31.03.22
	£	£
<b>Charitable activities</b>		
Wages	193,108	136,920
Social security	12,462	8,795
Pensions	3,332	2,437
Rates and water	7,079	6,449
Insurance	6,530	6,407
Light and heat	20,202	8,923
Telephone	7,157	4,733
Postage and stationery	2,548	2,309
Sundries	1,473	1,080
Charitable expenditure	650,539	279,885
Other direct costs	1,244	2,055
Volunteers expenses	10,180	6,115
Motor & travel expenses	3,217	(3,675)
Repairs & maintenance	17,673	14,537
Training	-	5,450
Subscriptions	5,249	180
Audit fees	9,000	-
Accountancy	606	7,920
Computer expenses	7,136	6,976
Bank charges	1,497	1,490
Contract labour	-	1,313
Security costs	2,914	2,925
Examiners fees	1,680	1,560
Cleaning and waste removal	3,624	4,364
Short leasehold	5,364	5,364
Improvements to property	32,336	24,022
Plant and machinery	1,505	1,504
Computer equipment	<u>2,684</u>	<u>3,745</u>
	<u>1,010,339</u>	<u>543,783</u>
Total resources expended	<u>1,027,436</u>	<u>564,506</u>
<b>Net income</b>	<u><u>172,366</u></u>	<u><u>185,511</u></u>

**MERSEYSIDE PLAY ACTION COUNCIL**

England & Wales - Charity number 1048263

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02925303 (England and Wales)  
REGISTERED CHARITY NUMBER: 1048263

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2022**  
**for**  
**Merseyside Play Action Council**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Merseyside Play Action Council**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6 to 7
<b>Cash Flow Statement</b>	8
<b>Notes to the Cash Flow Statement</b>	9
<b>Notes to the Financial Statements</b>	10 to 18
<b>Detailed Statement of Financial Activities</b>	19 to 20

## **Merseyside Play Action Council**

### **Report of the Trustees** **for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide or assist in the provision of facilities (with particular emphasis on children's play provision) and training for educational, play or leisure-time activities in the interest of social welfare provided that:

- Such facilities are provided with the object of improving the condition of quality of life to young people for whom the facilities are primarily intended.
- The young persons and members have need of such facilities aforesaid by reason of their youth, age, infirmity or disablement, poverty, or economical circumstances.
- To provide safe play and educational benefits for all.
- To provide training and work experience for people working with young people.
- To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Review of Business**

The company incurred a surplus in the year to 31 March 2022 of £185,511 compared with a surplus the previous year of £53,822.

£28,392 of the costs relate to non-cash depreciation cost of the capital investment incurred in converting and refurbishing the Bridport Street premises in 1997/98.

The MPAC main activity in 2021/2022 was running the government initiated Holiday Activities and Food (HAF) programme for children with funding from Liverpool City Council (£318,064). Liverpool City Council also provided grants to cover general salary costs (£60,439), play schemes (£140,000), and the salary cost of a new member of staff (£36,281). The National Lottery "Awards for All" provided a £10,000 grant to cover the cost of evening staff and BBC Children in Need gave a grant of £34,000 towards the creation of a training room for use by beneficiaries.

The major item of capital expenditure was £46,405 on equipment and furniture for a training room, £34,000 of which was funded by BBC Children in Need. This began operating in April/ May 2022 and is proving a success. £26,306 was spent on building work to provide counselling offices for the Young Persons Advisory Service (YPAS) who specialize in mental health problems. The first users were seen in February 2022. YPAS are paying a monthly rent for use of the rooms.

Sadly, Brian Kendall, who had been a trustee since 2000 died in November 2021. The charity is immensely grateful for his contribution over those years.

As with most charities dependent on grants from public sources and private organizations, the trustees and management are fully aware of the ever-changing situation for small charities.

##### **Financial review**

##### **Investment policy and objectives**

The Trustees have considered the most appropriate policy for investing the charities resources and have decided that bank deposits meet their requirements for the short and medium term protection of them. The Trustees also consider the return on funds from this source to be the most suitable currently available.

## Merseyside Play Action Council

### Report of the Trustees for the Year Ended 31 March 2022

#### **STRATEGIC REPORT**

##### **Financial review**

##### **Reserves policy**

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were incorporated on 4 May 1994, registered on 26 July 1995 and amended on 21 April 2008.

##### **The Trustees**

The Trustees as Charity Trustees have control of the Charity and its property and Funds.

The Trustees when complete consist of at least five and not more than 10.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A Trustee's term of office automatically terminates if he or she is disqualified under the Charities Act 1993 from acting as a charity trustee.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

02925303 (England and Wales)

##### **Registered Charity number**

1048263

##### **Registered office**

1-27 Bridport Street  
Liverpool  
Merseyside  
L3 5QF

##### **Trustees**

C A Bennett  
J Albertina  
C Banks  
K Campbell  
M Hornsby  
B Kendall (resigned 8.11.21)  
S L A Lee  
E Wong

##### **Company Secretary**

C A Bennett

**Merseyside Play Action Council**

**Report of the Trustees**  
**for the Year Ended 31 March 2022**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 10 October 2022 and signed on the board's behalf by:

C A Bennett - Trustee



**Independent Examiner's Report to the Trustees of  
Merseyside Play Action Council**

**Independent examiner's report to the trustees of Merseyside Play Action Council ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of F.C.C.A. which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Dean Charles  
F.C.C.A.  
Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

10 October 2022

**Merseyside Play Action Council**

**Statement of Financial Activities  
for the Year Ended 31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	67,407	-	-	67,407	8,158
<b>Charitable activities</b>						
Childrens Play Schemes		106,493	508,784	-	615,277	491,739
Other trading activities	3	21,007	-	-	21,007	46,286
Investment income	4	46,326	-	-	46,326	40,019
<b>Total</b>		<u>241,233</u>	<u>508,784</u>	<u>-</u>	<u>750,017</u>	<u>586,202</u>
<b>EXPENDITURE ON</b>						
Raising funds	6	12,637	7,462	624	20,723	47,495
<b>Charitable activities</b>						
Childrens Play Schemes	7	77,472	460,947	5,364	543,783	484,885
<b>Total</b>		<u>90,109</u>	<u>468,409</u>	<u>5,988</u>	<u>564,506</u>	<u>532,380</u>
<b>NET INCOME/(EXPENDITURE)</b>		151,124	40,375	(5,988)	185,511	53,822
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		99,693	307,124	77,839	484,656	430,834
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Balance Sheet**  
**31 March 2022**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	81,780	317,499	71,851	471,130	423,431
<b>CURRENT ASSETS</b>						
Stocks	13	4,964	-	-	4,964	6,030
Debtors	14	5,332	-	-	5,332	4,843
Cash at bank and in hand		174,148	90,000	-	264,148	94,018
		<u>184,444</u>	<u>90,000</u>	<u>-</u>	<u>274,444</u>	<u>104,891</u>
<b>CREDITORS</b>						
Amounts falling due within one year	15	(15,407)	(60,000)	-	(75,407)	(43,666)
		<u>169,037</u>	<u>30,000</u>	<u>-</u>	<u>199,037</u>	<u>61,225</u>
<b>NET CURRENT ASSETS</b>						
		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>
<b>NET ASSETS</b>						
		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>
<b>FUNDS</b>	16					
Unrestricted funds					250,817	99,693
Restricted funds					347,499	307,124
Endowment funds					71,851	77,839
<b>TOTAL FUNDS</b>					<u>670,167</u>	<u>484,656</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2022 and were signed on its behalf by:

**Merseyside Play Action Council**

**Balance Sheet - continued**  
**31 March 2022**

C A Bennett - Trustee

*Bennett*

**Merseyside Play Action Council**

**Cash Flow Statement**  
**for the Year Ended 31 March 2022**

Notes	31.3.22 £	31.3.21 £
<b>Cash flows from operating activities</b>		
Cash generated from operations                      1	262,482	75,392
Net cash provided by operating activities	<u>262,482</u>	<u>75,392</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(86,364)	(21,968)
Net cash used in investing activities	<u>(86,364)</u>	<u>(21,968)</u>
<b>Cash flows from financing activities</b>		
Expenditure attributable to endowment	(5,988)	(5,963)
Net cash used in financing activities	<u>(5,988)</u>	<u>(5,963)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<u>170,130</u>	<u>47,461</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<u>94,018</u>	<u>46,557</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	<u><u>264,148</u></u>	<u><u>94,018</u></u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2022**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31.3.22	31.3.21
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	185,511	53,822
<b>Adjustments for:</b>		
Depreciation charges	38,665	30,197
Expenditure attributable to endowment	5,988	5,963
Decrease in stocks	1,066	1,136
(Increase)/decrease in debtors	(489)	2,020
Increase/(decrease) in creditors	31,741	(17,746)
<b>Net cash provided by operations</b>	<u>262,482</u>	<u>75,392</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	94,018	170,130	264,148
	<u>94,018</u>	<u>170,130</u>	<u>264,148</u>
<b>Total</b>	<u>94,018</u>	<u>170,130</u>	<u>264,148</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 use of resources.

**Tangible fixed assets**

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

Short leasehold property	- Straight line over the life of the lease
Improvements to property	- Straight line over the life of the lease
Plant and machinery	- 20% on reducing balance
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

<b>2. DONATIONS AND LEGACIES</b>		31.3.22	31.3.21
		£	£
Donations		64,673	3,427
Recycled goods sales		2,734	4,731
		<u>67,407</u>	<u>8,158</u>
 <b>3. OTHER TRADING ACTIVITIES</b>		 31.3.22	 31.3.21
		£	£
Shop income		15,831	36,496
Miscellaneous income		5,176	9,790
		<u>21,007</u>	<u>46,286</u>
 <b>4. INVESTMENT INCOME</b>		 31.3.22	 31.3.21
		£	£
Rents received		46,326	40,019
		<u>46,326</u>	<u>40,019</u>
 <b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		 31.3.22	 31.3.21
		£	£
Grants	Activity	598,784	491,739
Other income	Childrens Play Schemes	16,493	-
	Childrens Play Schemes	<u>615,277</u>	<u>491,739</u>
 Grants received, included in the above, are as follows:			
		31.3.22	31.3.21
		£	£
BBC - Children In Need		34,000	-
Liverpool City Council - Summer Play Scheme		-	343,500
Liverpool City Council - Youth and Play Grant		60,439	-
Liverpool City Council - Running Costs		-	60,439
LCVS Cost Grant		-	10,000
Liverpool City Council - Covid Grant		-	25,000
LCVS Covid Vaccine Grant		-	20,500
Charity Aid Foundation		-	32,300
Liverpool City Council - HAF Playdays		220,000	-
Play Scheme Grants		140,000	-
Liverpool City Council - PAP Funding		36,281	-
Liverpool City Council - HAF Expenses		90,000	-
Liverpool City Council - HAF Equipment		8,064	-
National Lottery - Awards For All		10,000	-
		<u>598,784</u>	<u>491,739</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**6. RAISING FUNDS**

**Other trading activities**

	31.3.22	31.3.21
	£	£
Purchases	9,493	21,898
Staff costs	5,000	19,115
Rent	2,200	2,200
Depreciation	1,258	2,173
	<u>17,951</u>	<u>45,386</u>

**Investment management costs**

	31.3.22	31.3.21
	£	£
Depreciation	<u>2,772</u>	<u>2,109</u>
Aggregate amounts	<u>20,723</u>	<u>47,495</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £
Childrens Play Schemes	<u>543,783</u>

**8. NET INCOME/(EXPENDITURE)**

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>38,665</u>	<u>30,197</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**10. STAFF COSTS**

	31.3.22	31.3.21
	£	£
Wages and salaries	141,920	79,170
Social security costs	8,795	1,565
Other pension costs	2,437	977
	<u>153,152</u>	<u>81,712</u>

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

	31.3.22	31.3.21
Office staff	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	8,158	-	-	8,158
<b>Charitable activities</b>				
Childrens Play Schemes	25,000	466,739	-	491,739
Other trading activities	46,286	-	-	46,286
Investment income	40,019	-	-	40,019
<b>Total</b>	<u>119,463</u>	<u>466,739</u>	<u>-</u>	<u>586,202</u>
<b>EXPENDITURE ON</b>				
Raising funds	22,157	24,492	846	47,495
<b>Charitable activities</b>				
Childrens Play Schemes	15,117	464,651	5,117	484,885
<b>Total</b>	<u>37,274</u>	<u>489,143</u>	<u>5,963</u>	<u>532,380</u>
<b>NET INCOME/(EXPENDITURE)</b>	82,189	(22,404)	(5,963)	53,822
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	17,504	329,528	83,802	430,834
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>99,693</u>	<u>307,124</u>	<u>77,839</u>	<u>484,656</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2021	214,660	706,321	150,495
Additions	-	72,710	-
Disposals	-	-	(128,527)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	214,660	779,031	21,968
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2021	136,821	384,006	127,218
Charge for year	5,988	26,817	3,129
Eliminated on disposal	-	-	(128,527)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	142,809	410,823	1,820
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>71,851</u>	<u>368,208</u>	<u>20,148</u>
At 31 March 2021	<u>77,839</u>	<u>322,315</u>	<u>23,277</u>
	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021	1,967	33,442	1,106,885
Additions	-	13,654	86,364
Disposals	(1,967)	(33,442)	(163,936)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	13,654	1,029,313
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 April 2021	1,967	33,442	683,454
Charge for year	-	2,731	38,665
Eliminated on disposal	(1,967)	(33,442)	(163,936)
	<hr/>	<hr/>	<hr/>
At 31 March 2022	-	2,731	558,183
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>-</u>	<u>10,923</u>	<u>471,130</u>
At 31 March 2021	<u>-</u>	<u>-</u>	<u>423,431</u>
	<hr/>	<hr/>	<hr/>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

<b>13. STOCKS</b>		31.3.22	31.3.21
		£	£
Stocks		<u>4,964</u>	<u>6,030</u>
<b>14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.22	31.3.21
		£	£
Trade debtors		2,382	2,272
Prepayments and accrued income		<u>2,950</u>	<u>2,571</u>
		<u>5,332</u>	<u>4,843</u>
<b>15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		31.3.22	31.3.21
		£	£
Trade creditors		4,393	28,394
Social security and other taxes		3,624	2,548
Other creditors		486	182
Accrued expenses		6,904	12,542
Restricted grants in advance		<u>60,000</u>	<u>-</u>
		<u>75,407</u>	<u>43,666</u>
<b>16. MOVEMENT IN FUNDS</b>			
		Net	
	At 1.4.21	movement	At
	£	in funds	31.3.22
		£	£
<b>Unrestricted funds</b>			
General funds	99,693	151,124	250,817
<b>Restricted funds</b>			
National Lottery	291,250	(22,404)	268,846
Capacity Builders	15,874	(1,221)	14,653
BBC Children In Need	-	34,000	34,000
Liverpool City Council - HAF Playdays	-	30,000	30,000
	<u>307,124</u>	<u>40,375</u>	<u>347,499</u>
<b>Endowment funds</b>			
Endowment Funds	77,839	(5,988)	71,851
	<u>484,656</u>	<u>185,511</u>	<u>670,167</u>
<b>TOTAL FUNDS</b>			

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	241,233	(90,109)	151,124
<b>Restricted funds</b>			
National Lottery	-	(22,404)	(22,404)
Capacity Builders	-	(1,221)	(1,221)
Liverpool City Council - Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	34,000	-	34,000
Liverpool City Council - HAF Playdays Play Scheme Grants	220,000	(190,000)	30,000
Liverpool City Council - HAF Equipment	140,000	(140,000)	-
National Lottery - Awards For All	8,064	(8,064)	-
Liverpool City Council - Positive About Play	10,000	(10,000)	-
	<u>36,281</u>	<u>(36,281)</u>	<u>-</u>
	508,784	(468,409)	40,375
<b>Endowment funds</b>			
Endowment Funds	-	(5,988)	(5,988)
	<u>750,017</u>	<u>(564,506)</u>	<u>185,511</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General funds	17,504	82,189	99,693
<b>Restricted funds</b>			
National Lottery	313,654	(22,404)	291,250
Capacity Builders	15,874	-	15,874
	<u>329,528</u>	<u>(22,404)</u>	<u>307,124</u>
<b>Endowment funds</b>			
Endowment Funds	83,802	(5,963)	77,839
	<u>430,834</u>	<u>53,822</u>	<u>484,656</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	119,463	(37,274)	82,189
<b>Restricted funds</b>			
National Lottery	-	(22,404)	(22,404)
Liverpool City Council - Running Costs	60,439	(60,439)	-
Liverpool City Council - Summer Play	343,500	(343,500)	-
LCVS Cost Grant	10,000	(10,000)	-
LCVS Covid Vaccine Grant	20,500	(20,500)	-
Charity Aid Foundation	32,300	(32,300)	-
	<u>466,739</u>	<u>(489,143)</u>	<u>(22,404)</u>
<b>Endowment funds</b>			
Endowment Funds	-	(5,963)	(5,963)
	<u>586,202</u>	<u>(532,380)</u>	<u>53,822</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General funds	17,504	233,313	250,817
<b>Restricted funds</b>			
National Lottery	313,654	(44,808)	268,846
Capacity Builders	15,874	(1,221)	14,653
BBC Children In Need	-	34,000	34,000
Liverpool City Council - HAF Playdays	-	30,000	30,000
	<u>329,528</u>	<u>17,971</u>	<u>347,499</u>
<b>Endowment funds</b>			
Endowment Funds	83,802	(11,951)	71,851
	<u>430,834</u>	<u>239,333</u>	<u>670,167</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2022**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	360,696	(127,383)	233,313
<b>Restricted funds</b>			
National Lottery	-	(44,808)	(44,808)
Liverpool City Council - Running Costs	60,439	(60,439)	-
Liverpool City Council - Summer Play Capacity Builders	343,500	(343,500)	-
Liverpool City Council - Youth and Play Grant	-	(1,221)	(1,221)
LCVS Cost Grant	60,439	(60,439)	-
LCVS Covid Vaccine Grant	10,000	(10,000)	-
Charity Aid Foundation	20,500	(20,500)	-
BBC Children In Need	32,300	(32,300)	-
Liverpool City Council - HAF Playdays Play Scheme Grants	34,000	-	34,000
Liverpool City Council - HAF Equipment	220,000	(190,000)	30,000
National Lottery - Awards For All	140,000	(140,000)	-
Liverpool City Council - Positive About Play	8,064	(8,064)	-
	10,000	(10,000)	-
	36,281	(36,281)	-
	975,523	(957,552)	17,971
<b>Endowment funds</b>			
Endowment Funds	-	(11,951)	(11,951)
<b>TOTAL FUNDS</b>	<u>1,336,219</u>	<u>(1,096,886)</u>	<u>239,333</u>

All of the above restricted funds, with the exception of the LCC - Running Costs Grant, relate to grants received to fund play activities throughout school holidays.

The additional grant was provided to assist with ongoing overheads and core activities as well as to develop staff for future projects.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	64,673	3,427
Recycled goods sales	2,734	4,731
	<hr/>	<hr/>
	67,407	8,158
<b>Other trading activities</b>		
Shop income	15,831	36,496
Miscellaneous income	5,176	9,790
	<hr/>	<hr/>
	21,007	46,286
<b>Investment income</b>		
Rents received	46,326	40,019
<b>Charitable activities</b>		
Grants	598,784	491,739
Other income	16,493	-
	<hr/>	<hr/>
	615,277	491,739
<b>Total incoming resources</b>	<hr/>	<hr/>
	750,017	586,202
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	9,493	21,898
Wages	5,000	18,848
Social security	-	267
Rent	2,200	2,200
Short leasehold	195	429
Improvements to property	872	1,698
Plant and machinery	55	36
Fixtures and fittings	-	10
Computer equipment	136	-
	<hr/>	<hr/>
	17,951	45,386
<b>Investment management costs</b>		
Short leasehold	429	417
Improvements to property	1,923	1,648
Plant and machinery	120	35
Fixtures and fittings	-	9
Computer equipment	300	-
	<hr/>	<hr/>
	2,772	2,109
<b>Charitable activities</b>		
Wages	136,920	60,322
Carried forward	136,920	60,322

This page does not form part of the statutory financial statements

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2022**

	31.3.22	31.3.21
	£	£
<b>Charitable activities</b>		
Brought forward	136,920	60,322
Social security	8,795	1,298
Pensions	2,437	977
Rates and water	6,449	7,141
Insurance	6,407	4,944
Light and heat	8,923	5,868
Telephone	4,733	3,678
Postage and stationery	2,309	3,104
Sundries	1,080	549
Charitable expenditure	279,885	299,007
Other direct costs	2,055	2,505
Volunteers expenses	6,115	2,525
Motor & travel expenses	(3,675)	4,085
Repairs & maintenance	14,537	23,595
Training	5,450	-
Subscriptions	180	194
Accountancy	7,920	8,786
Computer expenses	6,976	4,276
Bank charges	1,490	1,416
Contract labour	1,313	4,200
LCVS Covid vaccine costs	-	20,500
Security costs	2,925	-
Examiners fees	1,560	-
Cleaning and waste removal	4,364	-
Short leasehold	5,364	5,117
Improvements to property	24,022	20,250
Plant and machinery	1,504	432
Fixtures and fittings	-	116
Computer equipment	3,745	-
	<hr/>	<hr/>
	543,783	484,885
	<hr/>	<hr/>
Total resources expended	564,506	532,380
	<hr/>	<hr/>
<b>Net income</b>	185,511	53,822
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**MERSEYSIDE PLAY ACTION COUNCIL**

England & Wales - Charity number 1048263

---

# Accounts

---

REGISTERED COMPANY NUMBER: 02925303 (England and Wales)  
REGISTERED CHARITY NUMBER: 1048263

**Report of the Trustees and**  
**Financial Statements for the Year Ended 31 March 2021**  
**for**  
**Merseyside Play Action Council**

Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

**Merseyside Play Action Council**

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 2
<b>Independent Examiner's Report</b>	3
<b>Statement of Financial Activities</b>	4
<b>Balance Sheet</b>	5
<b>Cash Flow Statement</b>	6
<b>Notes to the Cash Flow Statement</b>	7
<b>Notes to the Financial Statements</b>	8 to 15
<b>Detailed Statement of Financial Activities</b>	16 to 17

## **Merseyside Play Action Council**

### **Report of the Trustees for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To provide or assist in the provision of facilities (with particular emphasis on children's play provision) and training for educational, play or leisure-time activities in the interest of social welfare provided that:

- Such facilities are provided with the object of improving the condition of quality of life to young people for whom the facilities are primarily intended.
- The young persons and members have need of such facilities aforesaid by reason of their youth, age, infirmity or disablement, poverty, or economical circumstances.
- To provide safe play and educational benefits for all.
- To provide training and work experience for people working with young people.
- To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

#### **STRATEGIC REPORT**

##### **Achievement and performance**

##### **Review of Business**

The company incurred a surplus in the year to 31 March 2021 of £53,822 compared with a deficit the previous year of £27,413.

£28,367 of the costs relate to the non-cash depreciation cost of the capital investment incurred in converting and refurbishing the Bridport Street premises in 1997/98.

The MPAC main activity continues to be managing the Liverpool Play Partnership which involves raising funds which are then distributed amongst a large number of play schemes within the city. As with most charities dependent on grants from public sources and private organizations, management is fully aware of the ever changing situation for small charities.

The main funding in the year was Liverpool City Council (LCC) play schemes £343,500; LCC Youth and Play Service £60,439; LCC Covid grant £25,000; Charity Aid Foundation £32,300; Liverpool Charity and Voluntary Services (LCVS) Covid Vaccine grant £20,500; and LCVS £10,000 grant towards major maintenance. In the year 2021/2022, MPAC has been chosen by Liverpool City Council to be the lead organisation in the government initiated Holiday Activities and Food programme. This is an important step for the future.

During the year a new gas boiler costing £21,968 was installed by British Gas. The old boiler was no longer functioning.

##### **Financial review**

##### **Investment policy and objectives**

The Trustees have considered the most appropriate policy for investing the charities resources and have decided that bank deposits meet their requirements for the short and medium term protection of them. The Trustees also consider the return on funds from this source to be the most suitable currently available.

##### **Reserves policy**

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were incorporated on 4 May 1994, registered on 26 July 1995 and amended on 21 April 2008.

**Merseyside Play Action Council**

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**The Trustees**

The Trustees as Charity Trustees have control of the Charity and its property and Funds.

The Trustees when complete consist of at least five and not more than 10.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A Trustee's term of office automatically terminates if he or she is disqualified under the Charities Act 1993 from acting as a charity trustee.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

02925303 (England and Wales)

**Registered Charity number**

1048263

**Registered office**

1-27 Bridport Street  
Liverpool  
Merseyside  
L3 5QF

**Trustees**

C A Bennett  
J Albertina  
C Banks  
K Campbell  
M Hornsby  
B Kendall  
S L A Lee  
E Wong

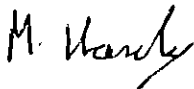
**Company Secretary**

C A Bennett

**Independent Examiner**

Mathews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 15 November 2021 and signed on the board's behalf by:



M Hornsby - Trustee

**Independent Examiner's Report to the Trustees of  
Merseyside Play Action Council**

**Independent examiner's report to the trustees of Merseyside Play Action Council ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of F.C.C.A. which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Dean Charles  
F.C.C.A.  
Matthews Sutton & Co Ltd  
Chartered Certified Accountants  
48 - 52 Penny Lane  
Mossley Hill  
Liverpool  
Merseyside  
L18 1DG

15 November 2021

**Merseyside Play Action Council**

**Statement of Financial Activities  
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations and legacies	2	8,158	-	-	8,158	3,040
<b>Charitable activities</b>						
Childrens Play Schemes	5	25,000	466,739	-	491,739	267,397
Other trading activities	3	46,286	-	-	46,286	37,093
Investment income	4	40,019	-	-	40,019	55,624
<b>Total</b>		<b>119,463</b>	<b>466,739</b>	<b>-</b>	<b>586,202</b>	<b>363,154</b>
<b>EXPENDITURE ON</b>						
Raising funds	6	22,157	24,492	846	47,495	46,467
<b>Charitable activities</b>						
Childrens Play Schemes	7	15,117	464,651	5,117	484,885	344,100
<b>Total</b>		<b>37,274</b>	<b>489,143</b>	<b>5,963</b>	<b>532,380</b>	<b>390,567</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>82,189</b>	<b>(22,404)</b>	<b>(5,963)</b>	<b>53,822</b>	<b>(27,413)</b>
<b>RECONCILIATION OF FUNDS</b>						
<b>Total funds brought forward</b>		<b>17,504</b>	<b>329,528</b>	<b>83,802</b>	<b>430,834</b>	<b>458,247</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>99,693</b>	<b>307,124</b>	<b>77,839</b>	<b>484,656</b>	<b>430,834</b>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Balance Sheet**  
**31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.21 Total funds £	31.3.20 Total funds £
<b>FIXED ASSETS</b>						
Tangible assets	12	38,468	307,124	77,839	423,431	431,660
<b>CURRENT ASSETS</b>						
Stocks	13	6,030	-	-	6,030	7,166
Debtors	14	4,843	-	-	4,843	6,863
Cash at bank and in hand		94,018	-	-	94,018	46,557
		<u>104,891</u>	<u>-</u>	<u>-</u>	<u>104,891</u>	<u>60,586</u>
<b>CREDITORS</b>						
Amounts falling due within one year	15	(43,666)	-	-	(43,666)	(61,412)
		<u>61,225</u>	<u>-</u>	<u>-</u>	<u>61,225</u>	<u>(826)</u>
<b>NET CURRENT ASSETS</b>						
		<u>99,693</u>	<u>307,124</u>	<u>77,839</u>	<u>484,656</u>	<u>430,834</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>						
		<u>99,693</u>	<u>307,124</u>	<u>77,839</u>	<u>484,656</u>	<u>430,834</u>
<b>NET ASSETS</b>						
		<u>99,693</u>	<u>307,124</u>	<u>77,839</u>	<u>484,656</u>	<u>430,834</u>
<b>FUNDS</b>	16					
Unrestricted funds					99,693	17,504
Restricted funds					307,124	329,528
Endowment funds					77,839	83,802
<b>TOTAL FUNDS</b>					<u>484,656</u>	<u>430,834</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 November 2021 and were signed on its behalf by:



M Hornsby - Trustee

**Merseyside Play Action Council**

**Cash Flow Statement**  
**for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	75,392	41,045
Net cash provided by operating activities		<u>75,392</u>	<u>41,045</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(21,968)	-
Net cash (used in)/provided by investing activities		<u>(21,968)</u>	<u>-</u>
<b>Cash flows from financing activities</b>			
Expenditure attributable to endowment		(5,963)	(5,963)
Net cash used in financing activities		<u>(5,963)</u>	<u>(5,963)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>47,461</u>	<u>35,082</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>46,557</u>	<u>11,475</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>94,018</u>	<u>46,557</u>

The notes form part of these financial statements

**Merseyside Play Action Council**

**Notes to the Cash Flow Statement**  
**for the Year Ended 31 March 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.3.21	31.3.20
	£	£
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	53,822	(27,413)
<b>Adjustments for:</b>		
Depreciation charges	30,197	27,088
Expenditure attributable to endowment	5,963	5,963
Decrease/(increase) in stocks	1,136	(2,331)
Decrease in debtors	2,020	1,512
(Decrease)/increase in creditors	(17,746)	36,226
<b>Net cash provided by operations</b>	<u>75,392</u>	<u>41,045</u>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
<b>Net cash</b>			
Cash at bank and in hand	46,557	47,461	94,018
	<u>46,557</u>	<u>47,461</u>	<u>94,018</u>
<b>Total</b>	<u>46,557</u>	<u>47,461</u>	<u>94,018</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost 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 use of resources.

**Tangible fixed assets**

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

Short leasehold property	- Straight line over the life of the lease
Improvements to property	- Straight line over the life of the lease
Plant and machinery	- 20% on reducing balance
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**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.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

<b>2. DONATIONS AND LEGACIES</b>		31.3.21	31.3.20
		£	£
Donations		3,427	1,735
Recycled goods sales		4,731	1,305
		<u>8,158</u>	<u>3,040</u>
<b>3. OTHER TRADING ACTIVITIES</b>		31.3.21	31.3.20
		£	£
Shop income		36,496	27,806
Miscellaneous income		9,790	9,287
		<u>46,286</u>	<u>37,093</u>
<b>4. INVESTMENT INCOME</b>		31.3.21	31.3.20
		£	£
Rents received		40,019	55,624
		<u>40,019</u>	<u>55,624</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		31.3.21	31.3.20
		£	£
Grants	Activity		
	Childrens Play Schemes	491,739	267,397
		<u>491,739</u>	<u>267,397</u>
Grants received, included in the above, are as follows:		31.3.21	31.3.20
		£	£
Liverpool City Council - Summer Play Scheme		343,500	200,000
Liverpool City Council - Running Costs		60,439	60,439
LCVS Cost Grant		10,000	-
Fareshare Project		-	6,958
Liverpool City Council - Covid Grant		25,000	-
LCVS Covid Vaccine Grant		20,500	-
Charity Aid Foundation		32,300	-
		<u>491,739</u>	<u>267,397</u>
<b>6. RAISING FUNDS</b>			
<b>Other trading activities</b>		31.3.21	31.3.20
		£	£
Purchases		21,898	16,684
Staff costs		19,115	18,739
Motor expenses		-	2,015
Rent		2,200	2,200
Depreciation		2,173	2,660
		<u>45,386</u>	<u>42,298</u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**6. RAISING FUNDS - continued**

<b>Investment management costs</b>	31.3.21	31.3.20
	£	£
Depreciation	2,109	4,169
	<u>          </u>	<u>          </u>
Aggregate amounts	47,495	46,467
	<u>          </u>	<u>          </u>

**7. CHARITABLE ACTIVITIES COSTS**

Childrens Play Schemes		Direct Costs £ 484,885
		<u>          </u>

**8. NET INCOME/(EXPENDITURE)**

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	30,197	27,088
	<u>          </u>	<u>          </u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**10. STAFF COSTS**

	31.3.21	31.3.20
	£	£
Wages and salaries	79,170	73,343
Social security costs	1,565	2,466
Other pension costs	977	942
	<u>          </u>	<u>          </u>
	81,712	76,751
	<u>          </u>	<u>          </u>

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

	31.3.21	31.3.20
Office staff	4	4
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations and legacies	3,040	-	-	3,040
<b>Charitable activities</b>				
Childrens Play Schemes	-	267,397	-	267,397
Other trading activities	37,093	-	-	37,093
Investment income	55,624	-	-	55,624
<b>Total</b>	<u>95,757</u>	<u>267,397</u>	-	<u>363,154</u>
<b>EXPENDITURE ON</b>				
Raising funds	35,908	9,055	1,504	46,467
<b>Charitable activities</b>				
Childrens Play Schemes	62,100	277,541	4,459	344,100
<b>Total</b>	<u>98,008</u>	<u>286,596</u>	<u>5,963</u>	<u>390,567</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,251)</u>	<u>(19,199)</u>	<u>(5,963)</u>	<u>(27,413)</u>
<b>RECONCILIATION OF FUNDS</b>				
<b>Total funds brought forward</b>	19,755	348,727	89,765	458,247
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>17,504</u></u>	<u><u>329,528</u></u>	<u><u>83,802</u></u>	<u><u>430,834</u></u>

**12. TANGIBLE FIXED ASSETS**

	Short leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1 April 2020	214,660	706,321	128,527
Additions	-	-	21,968
Disposals	-	-	-
At 31 March 2021	<u>214,660</u>	<u>706,321</u>	<u>150,495</u>
<b>DEPRECIATION</b>			
At 1 April 2020	130,858	360,410	126,715
Charge for year	5,963	23,596	503
Eliminated on disposal	-	-	-
At 31 March 2021	<u>136,821</u>	<u>384,006</u>	<u>127,218</u>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<u><u>77,839</u></u>	<u><u>322,315</u></u>	<u><u>23,277</u></u>
At 31 March 2020	<u><u>83,802</u></u>	<u><u>345,911</u></u>	<u><u>1,812</u></u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**12. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1 April 2020	1,967	2,500	33,442	1,087,417
Additions	-	-	-	21,968
Disposals	-	(2,500)	-	(2,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,967	-	33,442	1,106,885
<b>DEPRECIATION</b>				
At 1 April 2020	1,832	2,500	33,442	655,757
Charge for year	135	-	-	30,197
Eliminated on disposal	-	(2,500)	-	(2,500)
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	1,967	-	33,442	683,454
<b>NET BOOK VALUE</b>				
At 31 March 2021	<hr/>	<hr/>	<hr/>	<hr/>
	-	-	-	423,431
At 31 March 2020	<hr/>	<hr/>	<hr/>	<hr/>
	135	-	-	431,660

**13. STOCKS**

	31.3.21 £	31.3.20 £
Stocks	6,030	7,166
	<hr/>	<hr/>

**14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade debtors	2,272	3,630
Prepayments and accrued income	2,571	3,233
	<hr/>	<hr/>
	4,843	6,863
	<hr/>	<hr/>

**15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.21 £	31.3.20 £
Trade creditors	28,394	8,574
Social security and other taxes	2,548	2,501
Other creditors	182	46,177
Accrued expenses	12,542	4,160
	<hr/>	<hr/>
	43,666	61,412
	<hr/>	<hr/>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General funds	17,504	82,189	99,693
<b>Restricted funds</b>			
National Lottery	313,654	(22,404)	291,250
Capacity Builders	15,874	-	15,874
	<u>329,528</u>	<u>(22,404)</u>	<u>307,124</u>
<b>Endowment funds</b>			
Endowment Funds	83,802	(5,963)	77,839
<b>TOTAL FUNDS</b>	<u><u>430,834</u></u>	<u><u>53,822</u></u>	<u><u>484,656</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	119,463	(37,274)	82,189
<b>Restricted funds</b>			
National Lottery	-	(22,404)	(22,404)
Liverpool City Council - Running Costs	60,439	(60,439)	-
Liverpool City Council - Summer Play	343,500	(343,500)	-
LCVS Cost Grant	10,000	(10,000)	-
LCVS Covid Vaccine Grant	20,500	(20,500)	-
Charity Aid Foundation	32,300	(32,300)	-
	<u>466,739</u>	<u>(489,143)</u>	<u>(22,404)</u>
<b>Endowment funds</b>			
Endowment Funds	-	(5,963)	(5,963)
<b>TOTAL FUNDS</b>	<u><u>586,202</u></u>	<u><u>(532,380)</u></u>	<u><u>53,822</u></u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General funds	19,755	(2,251)	17,504
<b>Restricted funds</b>			
National Lottery	331,632	(17,978)	313,654
Capacity Builders	17,095	(1,221)	15,874
	<u>348,727</u>	<u>(19,199)</u>	<u>329,528</u>
<b>Endowment funds</b>			
Endowment Funds	89,765	(5,963)	83,802
<b>TOTAL FUNDS</b>	<u><u>458,247</u></u>	<u><u>(27,413)</u></u>	<u><u>430,834</u></u>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	95,757	(98,008)	(2,251)
<b>Restricted funds</b>			
National Lottery	-	(17,978)	(17,978)
Liverpool City Council - Running Costs	60,439	(60,439)	-
Liverpool City Council - Summer Play	200,000	(200,000)	-
Capacity Builders	-	(1,221)	(1,221)
Fareshare Project	6,958	(6,958)	-
	<hr/>	<hr/>	<hr/>
<b>Endowment funds</b>			
Endowment Funds	-	(5,963)	(5,963)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>363,154</b>	<b>(390,567)</b>	<b>(27,413)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General funds	19,755	79,938	99,693
<b>Restricted funds</b>			
National Lottery	331,632	(40,382)	291,250
Capacity Builders	17,095	(1,221)	15,874
	<hr/>	<hr/>	<hr/>
	348,727	(41,603)	307,124
<b>Endowment funds</b>			
Endowment Funds	89,765	(11,926)	77,839
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>458,247</b>	<b>26,409</b>	<b>484,656</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Merseyside Play Action Council**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**16. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General funds	215,220	(135,282)	79,938
<b>Restricted funds</b>			
National Lottery	-	(40,382)	(40,382)
Liverpool City Council - Running Costs	120,878	(120,878)	-
Liverpool City Council - Summer Play	543,500	(543,500)	-
Capacity Builders	-	(1,221)	(1,221)
LCVS Cost Grant	10,000	(10,000)	-
Fareshare Project	6,958	(6,958)	-
LCVS Covid Vaccine Grant	20,500	(20,500)	-
Charity Aid Foundation	32,300	(32,300)	-
	<u>734,136</u>	<u>(775,739)</u>	<u>(41,603)</u>
<b>Endowment funds</b>			
Endowment Funds	-	(11,926)	(11,926)
	<u>949,356</u>	<u>(922,947)</u>	<u>26,409</u>

All of the above restricted funds, with the exception of the LCC - Running Costs Grant, relate to grants received to fund play activities throughout school holidays.

The additional grant was provided to assist with ongoing overheads and core activities as well as to develop staff for future projects.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**Merseyside Play Action Council**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	3,427	1,735
Recycled goods sales	4,731	1,305
	<hr/>	<hr/>
	8,158	3,040
<b>Other trading activities</b>		
Shop income	36,496	27,806
Miscellaneous income	9,790	9,287
	<hr/>	<hr/>
	46,286	37,093
<b>Investment Income</b>		
Rents received	40,019	55,624
<b>Charitable activities</b>		
Grants	491,739	267,397
	<hr/>	<hr/>
<b>Total Incoming resources</b>	586,202	363,154
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Purchases	21,898	16,684
Wages	18,848	18,000
Social security	267	383
Pensions	-	356
Motor expenses	-	2,015
Rent	2,200	2,200
Short leasehold	429	586
Improvements to property	1,698	2,002
Plant and machinery	36	44
Fixtures and fittings	10	28
	<hr/>	<hr/>
	45,386	42,298
<b>Investment management costs</b>		
Short leasehold	417	918
Improvements to property	1,648	3,138
Plant and machinery	35	70
Fixtures and fittings	9	43
	<hr/>	<hr/>
	2,109	4,169
<b>Charitable activities</b>		
Wages	60,322	55,343
Social security	1,298	2,083
Pensions	977	586
Rates and water	7,141	7,312
Insurance	4,944	4,968
Light and heat	5,868	11,124
Telephone	3,678	3,214
Postage and stationery	3,104	3,114
Sundries	549	597
Charitable expenditure	299,007	186,974
Carried forward	386,888	275,315

This page does not form part of the statutory financial statements

**Merseyside Play Action Council**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>Charitable activities</b>		
Brought forward	386,888	275,315
Other direct costs	2,505	664
Volunteers expenses	2,525	530
Motor & travel expenses	4,085	2,880
Repairs & maintenance	23,595	14,920
Subscriptions	194	395
Accountancy	8,786	9,695
Computer expenses	4,276	3,377
Bank charges	1,416	1,320
Contract labour	4,200	14,745
LCVS Covid vaccine costs	20,500	-
Short leasehold	5,117	4,460
Improvements to property	20,250	15,250
Plant and machinery	432	339
Fixtures and fittings	116	210
	<hr/>	<hr/>
	484,885	344,100
	<hr/>	<hr/>
Total resources expended	532,380	390,567
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b>53,822</b>	<b>(27,413)</b>