

**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**

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**for the Year Ended 31 March 2021**

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## **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

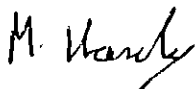
**Company Secretary**

C A Bennett

**Independent Examiner**

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 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>	5					
Childrens Play Schemes		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>	7					
Childrens Play Schemes		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)
<b>NET CURRENT ASSETS</b>		<u>61,225</u>	<u>-</u>	<u>-</u>	<u>61,225</u>	<u>(826)</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**

**2. DONATIONS AND LEGACIES**

	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>

**3. OTHER TRADING ACTIVITIES**

	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>

**4. INVESTMENT INCOME**

	31.3.21	31.3.20
	£	£
Rents received	40,019	55,624

**5. INCOME FROM CHARITABLE ACTIVITIES**

	31.3.21	31.3.20
	£	£
Grants	491,739	267,397

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>

**6. RAISING FUNDS**

**Other trading activities**

	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**

**Investment management costs**

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

**7. CHARITABLE ACTIVITIES COSTS**

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

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

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>30,197</u>	<u>27,088</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>81,712</u>	<u>76,751</u>

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

	31.3.21	31.3.20
	4	4
Office staff	<u>4</u>	<u>4</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>	<b>95,757</b>	<b>267,397</b>	<b>-</b>	<b>363,154</b>
<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>	<b>98,008</b>	<b>286,596</b>	<b>5,963</b>	<b>390,567</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(2,251)</b>	<b>(19,199)</b>	<b>(5,963)</b>	<b>(27,413)</b>
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	19,755	348,727	89,765	458,247
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>17,504</b>	<b>329,528</b>	<b>83,802</b>	<b>430,834</b>

**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	214,660	706,321	150,495
<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	136,821	384,006	127,218
<b>NET BOOK VALUE</b>			
At 31 March 2021	77,839	322,315	23,277
At 31 March 2020	83,802	345,911	1,812

**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)
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)
At 31 March 2021	1,967	-	33,442	683,454
<b>NET BOOK VALUE</b>				
At 31 March 2021	-	-	-	423,431
At 31 March 2020	135	-	-	431,660

**13. STOCKS**

	31.3.21 £	31.3.20 £
Stocks	6,030	7,166

**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
	4,843	6,863

**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
	43,666	61,412

**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
	329,528	(22,404)	307,124
<b>Endowment funds</b>			
Endowment Funds	83,802	(5,963)	77,839
<b>TOTAL FUNDS</b>	<u>430,834</u>	<u>53,822</u>	<u>484,656</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)	-
	466,739	(489,143)	(22,404)
<b>Endowment funds</b>			
Endowment Funds	-	(5,963)	(5,963)
<b>TOTAL FUNDS</b>	<u>586,202</u>	<u>(532,380)</u>	<u>53,822</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
	348,727	(19,199)	329,528
<b>Endowment funds</b>			
Endowment Funds	89,765	(5,963)	83,802
<b>TOTAL FUNDS</b>	<u>458,247</u>	<u>(27,413)</u>	<u>430,834</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)	-
	267,397	(286,596)	(19,199)
<b>Endowment funds</b>			
Endowment Funds	-	(5,963)	(5,963)
<b>TOTAL FUNDS</b>	<u>363,154</u>	<u>(390,567)</u>	<u>(27,413)</u>

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
	348,727	(41,603)	307,124
<b>Endowment funds</b>			
Endowment Funds	89,765	(11,926)	77,839
<b>TOTAL FUNDS</b>	<u>458,247</u>	<u>26,409</u>	<u>484,656</u>



**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)
<b>TOTAL FUNDS</b>	<u><u>949,356</u></u>	<u><u>(922,947)</u></u>	<u><u>26,409</u></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/> 8,158	<hr/> 3,040
<b>Other trading activities</b>		
Shop income	36,496	27,806
Miscellaneous income	9,790	9,287
	<hr/> 46,286	<hr/> 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/> 45,386	<hr/> 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/> 2,109	<hr/> 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/> 484,885	<hr/> 344,100
Total resources expended	<hr/> 532,380	<hr/> 390,567
Net income/(expenditure)	<hr/> <hr/> 53,822	<hr/> <hr/> (27,413)