

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**

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**for the Period Ended 29 March 2023**

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**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><u>448,517</u></u>	<u><u>328,153</u></u>	<u><u>65,683</u></u>	<u><u>842,533</u></u>	<u><u>670,167</u></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>-</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>	16					
Unrestricted funds					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>
		<hr/>	<hr/>
<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**

**2. DONATIONS AND LEGACIES**

	29.03.23	31.03.22
	£	£
Donations	35,295	64,673
Recycled goods sales	<u>1,412</u>	<u>2,734</u>
	<u><u>36,707</u></u>	<u><u>67,407</u></u>

**3. OTHER TRADING ACTIVITIES**

	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><u>133,614</u></u>	<u><u>111,007</u></u>

**4. INVESTMENT INCOME**

	29.03.23	31.03.22
	£	£
Rents received	<u><u>65,370</u></u>	<u><u>46,326</u></u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	29.03.23	31.03.22
	£	£
Grants	957,001	508,784
Other income	<u>7,110</u>	<u>16,493</u>
	<u><u>964,111</u></u>	<u><u>615,277</u></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	<u>-</u>	<u>10,000</u>
	<u><u>957,001</u></u>	<u><u>508,784</u></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><u>213,902</u></u>	<u><u>153,152</u></u>

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

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

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><u>241,233</u></u>	<u><u>508,784</u></u>	<u><u>-</u></u>	<u><u>750,017</u></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><u>90,109</u></u>	<u><u>468,409</u></u>	<u><u>5,988</u></u>	<u><u>564,506</u></u>
<b>NET INCOME/(EXPENDITURE)</b>	151,124	40,375	(5,988)	185,511
<b>RECONCILIATION OF FUNDS</b>				
Total funds brought forward	<u>99,693</u>	<u>307,124</u>	<u>77,839</u>	<u>484,656</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>250,817</u></u>	<u><u>347,499</u></u>	<u><u>71,851</u></u>	<u><u>670,167</u></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	-	-	-
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	-	-	-
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	-	-	
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	-	-	
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>			
	At 01.04.22	Net movement	At
	£	in funds	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>670,167</u>	<u>172,366</u>	<u>842,533</u>
<b>TOTAL FUNDS</b>			

**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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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>-</u>	<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>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<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>	<u>-</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	<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.

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**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



**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>