

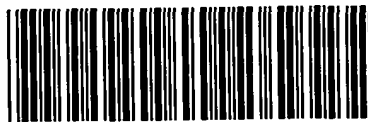
REGISTERED COMPANY NUMBER: 02925303 (England and Wales)
REGISTERED CHARITY NUMBER: 1048263

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

for

Merseyside Play Action Council

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Merseyside Play Action Council

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for the Year Ended 29 March 2024

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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
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.

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Holiday Period	Number of Schemes	C & YP Attending	Meals Provided
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.

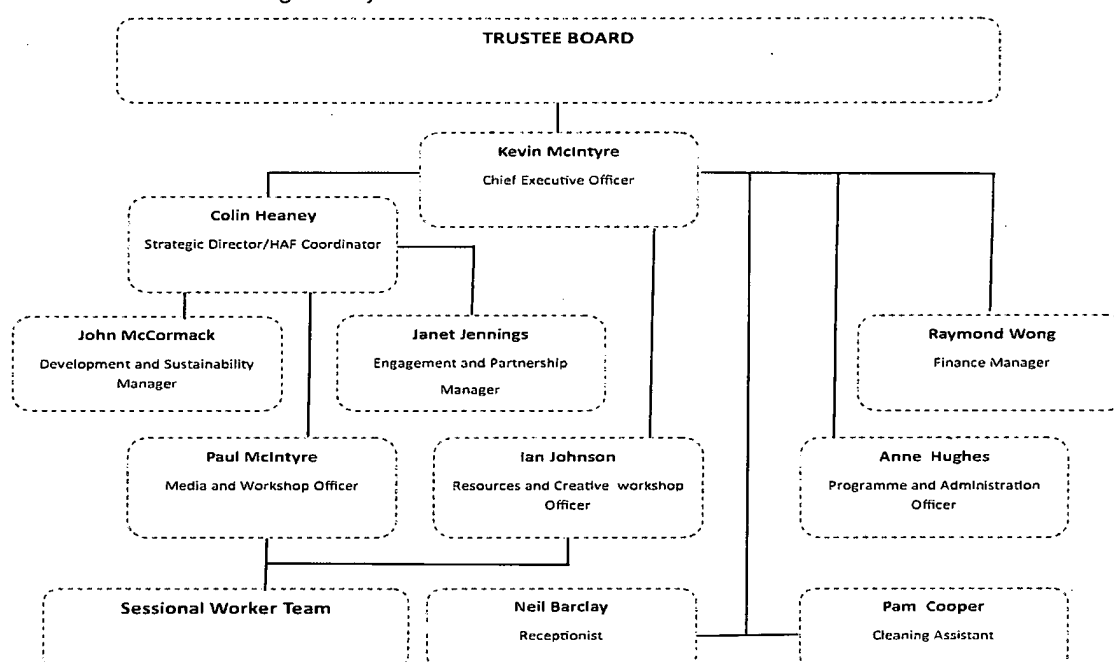
Merseyside Play Action Council

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;

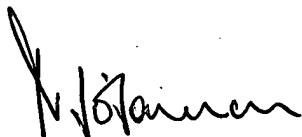
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. The risk is also greater regarding irregularities occurring due to fraud rather 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 £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	51,425	-	-	51,425	36,707
Charitable activities						
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>
Total		<u>216,955</u>	<u>1,785,685</u>	<u>-</u>	<u>2,002,640</u>	<u>1,199,802</u>
EXPENDITURE ON						
Raising funds	6	19,985	-	624	20,609	17,097
Charitable activities						
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>
Total		<u>78,576</u>	<u>1,598,530</u>	<u>5,988</u>	<u>1,683,094</u>	<u>1,027,436</u>
NET INCOME/(EXPENDITURE)		138,379	187,155	(5,988)	319,546	172,366
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>448,517</u>	<u>328,153</u>	<u>65,863</u>	<u>842,533</u>	<u>670,167</u>
TOTAL FUNDS CARRIED FORWARD		<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
		£	£
FIXED ASSETS	Notes		
Tangible assets	12	734,428	445,718
CURRENT ASSETS			
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
CREDITORS			
Amounts falling due within one year	15	(69,877)	(66,051)
NET CURRENT ASSETS		<u>427,651</u>	<u>396,815</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,162,079	842,533
NET ASSETS		<u><u>1,062,079</u></u>	<u><u>842,533</u></u>
FUNDS	16		
Unrestricted funds		586,896	448,517
Restricted funds		515,308	328,153
Endowment funds		<u>59,875</u>	<u>65,863</u>
TOTAL FUNDS		<u><u>1,062,079</u></u>	<u><u>842,533</u></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

The notes form part of these financial statements

Merseyside Play Action Council

Cash Flow Statement
for the Year Ended 29 March 2024

	Notes	29.03.24 £	29.03.23 £
Cash flows from operating activities			
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>
 Cash flows from investing activities			
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>
 Cash flows from financing activities			
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>
 Change in cash and cash equivalents in the reporting period		 20,097	 185,165
Cash and cash equivalents at the beginning of the reporting period		<u>449,313</u>	<u>264,148</u>
 Cash and cash equivalents at the end of the reporting period		 <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
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	319,546	172,366
Adjustments for:		
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>
Net cash provided by operations	<u><u>404,837</u></u>	<u><u>212,504</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

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

2. DONATIONS AND LEGACIES

	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>

3. OTHER TRADING ACTIVITIES

	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>

4. INVESTMENT INCOME

	29.03.24	29.03.23
	£	£
Rents received	<u>56,975</u>	<u>65,370</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	29.03.24	29.03.23
	£	£
Grants	1,771,005	957,001
Other income	<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>
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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><u>297,312</u></u>	<u><u>213,902</u></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 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	36,707	-	-	36,707
Charitable activities				
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>
Total	<u><u>235,691</u></u>	<u><u>964,111</u></u>	<u><u>-</u></u>	<u><u>1,199,802</u></u>
EXPENDITURE ON				
Raising funds	16,473	-	624	17,097
Charitable activities				
Children's Play Schemes	<u>21,518</u>	<u>983,457</u>	<u>5,364</u>	<u>1,010,339</u>
Total	<u><u>37,991</u></u>	<u><u>983,457</u></u>	<u><u>5,988</u></u>	<u><u>1,027,436</u></u>
NET INCOME/(EXPENDITURE)	197,700	(19,346)	(5,988)	172,366
RECONCILIATION OF FUNDS				
Total funds brought forward	<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>448,517</u></u>	<u><u>328,153</u></u>	<u><u>65,863</u></u>	<u><u>842,533</u></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 £
COST			
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>
DEPRECIATION			
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>
NET BOOK VALUE			
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 £
COST		
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>
DEPRECIATION		
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>
NET BOOK VALUE		
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

13. STOCKS

	29.03.24 £	29.03.23 £
Stocks	<u>-</u>	<u>6,280</u>

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

16. MOVEMENT IN FUNDS

	At 29.03.23 £	Net movement in funds £	At 29.03.24 £
Unrestricted funds			
General funds	448,517	138,379	586,896
Restricted funds			
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>-</u>	<u>334,247</u>	<u>334,247</u>
	328,153	187,155	515,308
Endowment funds			
Endowment Funds	65,863	(5,988)	59,875
TOTAL FUNDS	<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 £
Unrestricted funds			
General funds	216,955	(78,576)	138,379
Restricted funds			
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	14,680	(14,680)	-
	1,785,685	(1,598,530)	187,155
Endowment funds			
Endowment Funds	-	(5,988)	(5,988)
TOTAL FUNDS	<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 £
Unrestricted funds			
General funds	250,817	197,700	448,517
Restricted funds			
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	30,000	(30,000)	-
	347,499	(19,346)	328,153
Endowment funds			
Endowment Funds	71,851	(5,988)	65,863
TOTAL FUNDS	<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 £
Unrestricted funds			
General funds	235,691	(37,991)	197,700
Restricted funds			
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)
Endowment funds			
Endowment Funds	-	(5,988)	(5,988)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	51,425	35,295
Recycled goods sales	<u>-</u>	<u>1,412</u>
	51,425	36,707
Other trading activities		
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
Investment income		
Rents received	56,975	65,370
Charitable activities		
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>
Total incoming resources	2,002,640	1,199,802
EXPENDITURE		
Other trading activities		
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
Investment management costs		
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
	£	£
Charitable activities		
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	<u>14,225</u>	<u>2,684</u>
	<u>1,662,485</u>	<u>1,010,339</u>
Total resources expended	<u>1,683,094</u>	<u>1,027,436</u>
Net income	<u><u>319,546</u></u>	<u><u>172,366</u></u>

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