

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

Report of the Trustees and  
Financial Statements for the Year Ended 29 March 2025  
  
for  
Merseyside Play Action Council

**Merseyside Play Action Council**

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**for the Year Ended 29 March 2025**

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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 – resigned 21 October 2025  
K Campbell  
S L A Lee  
E Wong  
N H Al-Hakimi – appointed 3 February 2025

**Company Secretary**  
C A Bennett

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

**Telephone No.**  
0151 708 0468

## Merseyside Play Action Council

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

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

## **OBJECTIVES AND ACTIVITIES**

### Objectives and aims

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

Our mission is to:

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

These include:

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

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

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

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

## **STRATEGIC REPORT**

### Achievement and performance review of the charity

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

## Merseyside Play Action Council

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

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

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

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

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

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

## Merseyside Play Action Council

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

#### Violence Reduction Partnership (VRP)

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

#### Youth Improvement Fund (YIF)

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

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

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

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

#### Health at Work

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

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

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

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

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

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

## Merseyside Play Action Council

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

#### DBS Checks

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

#### Staffing

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

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

## **FINANCIAL REVIEW**

#### Reserves Policy

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing document

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

#### The Trustees

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

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

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

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

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

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

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



C A Bennett - Trustee

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

**Opinion**

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

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 29 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for Opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

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

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

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.



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

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

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

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

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

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

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies; exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



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

4 December 2025

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

509-510 Cotton Exchange  
Bixteth Street  
Liverpool  
L3 9LQ

**Merseyside Play Action Council**

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

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


The notes form part of these financial statements

**Merseyside Play Action Council**

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

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

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

  
C A Bennett - Trustee

The notes form part of these financial statements

**Merseyside Play Action Council**

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

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

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

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

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

## Merseyside Play Action Council

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

#### 1. ACCOUNTING POLICIES

##### **Company information**

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

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

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

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

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

##### **Going Concern**

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

##### **Income**

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

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

Investment income is accounted for on an accruals basis.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

##### **Taxation**

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



**Merseyside Play Action Council**

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

**ACCOUNTING POLICIES**

(continued)

**Tangible fixed assets**

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

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

**Financial instruments**

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

**Debtors**

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

**Cash at bank and in hand**

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

**Creditors**

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

**Fund accounting**

Funds held by the charity are either:

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

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

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

**Pension costs and other post-retirement benefits**

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

**Merseyside Play Action Council**

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

**2. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	60,974	51,425
Workshop donations	<u>5,244</u>	<u>-</u>
	<u>66,218</u>	<u>51,425</u>

**3. OTHER TRADING ACTIVITIES**

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

**4. INVESTMENT INCOME**

	2025	2024
	£	£
Rents received	<u>65,232</u>	<u>56,975</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Grants Children's Play Schemes	479,319	1,771,005
Other income Children's Play Schemes	<u>-</u>	<u>14,680</u>
	<u>479,319</u>	<u>1,785,685</u>

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

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

**Merseyside Play Action Council**

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

**6. RAISING FUNDS**

**Other trading activities**

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

**Investment management costs**

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

**7. CHARITABLE ACTIVITIES COSTS**

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

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

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

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

**Merseyside Play Action Council**

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

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

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

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

**9. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**10. STAFF COSTS**

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

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

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

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

**Merseyside Play Action Council**

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

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

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

**Merseyside Play Action Council**

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

**12. TANGIBLE FIXED ASSETS**

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

**Merseyside Play Action Council**

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

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

	2025 £	2024 £
Trade debtors	1,500	71
Prepayments and accrued income	<u>6,053</u>	<u>28,047</u>
	<u>7,553</u>	<u>28,118</u>

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

	2025 £	2024 £
Trade creditors	2,343	4,315
Social security and other taxes	6,287	5,944
Other creditors	1,047	983
Accrued expenses	18,138	22,340
Restricted grants in advance	<u>16,203</u>	<u>36,295</u>
	<u>44,018</u>	<u>69,877</u>

**15. MOVEMENT IN FUNDS**

	At 29.03.24 £	Net movement in funds £	At 29.03.25 £
<b>Unrestricted funds</b>			
General funds	586,896	(206,144)	380,752
<b>Restricted funds</b>			
National Lottery	131,382	72,671	204,053
Capacity Builders	12,199	(1,221)	10,978
BBC Children In Need	20,400	(6,800)	13,600
Sutton Croft - Equipment	17,080	(4,005)	13,075
Youth Investment Fund - Capex	<u>334,247</u>	<u>(29,605)</u>	<u>304,642</u>
	515,308	31,040	546,348
<b>Endowment funds</b>			
Endowment Funds	59,875	(5,988)	53,887
	<u>1,162,079</u>	<u>(181,092)</u>	<u>980,987</u>
<b>TOTAL FUNDS</b>	<u>1,162,079</u>	<u>(181,092)</u>	<u>980,987</u>

**Merseyside Play Action Council**

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

**15. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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



**Merseyside Play Action Council**

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

**15. MOVEMENT IN FUNDS - continued**

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

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

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

**16. RELATED PARTY DISCLOSURES**

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

**Merseyside Play Action Council**

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

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

This page does not form part of the statutory financial statements

**Merseyside Play Action Council**

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

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