HALTON PLAY COUNCIL LIMITED

England & Wales · Charity number 1066784

Details

Other names	PLAY RESOURCE CENTRE
Status	Registered
Legal form	Charitable company
Company number	03331471
Registered	1997-12-10
Register	View on the Charity Commission register

Contact

Address	Halton Play Council Ltd Play Resource Centre 10 Mersey Road Runcorn WA7 1DF
Phone	01928574087
Email	katie.howard@haltonplay.co.uk
Website	www.haltonplay.co.uk

Activities

Objects: TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR EDUCATION, RECREATION AND OTHER LEISURETIME OCCUPATION FOR THE BENEFICIARIES DEFINED IN THIS CLAUSE BEING FACILITIES WHICH:- (1) SUCH BENEFICIARIES HAVE BY REASON OF THEIR YOUTH, SPECIAL NEEDS OR SPECIAL CONDITIONS AND ECONOMIC CIRCUMSTANCES; AND (2) WHICH WILL IMPROVE CONDITIONS OF LIFE FOR SUCH BENEFICIARIES

Activities: We provide low cost children's play novelties, art/crafts materials, hire equipment, training and room hire to voluntary organisations. Promote inclusive play and play related activities, organise and deliver Holiday Play Schemes and weekly Short Break Clubs for children with additional needs.

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Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Education/training, Disability, Environment/conservation/heritage, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Halton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£250,559	£289,329	-	-
2024-03-31	£262,293	£270,932	-	-
2023-03-31	£261,412	£257,747	-	-
2022-03-31	£198,526	£200,697	-	-
2021-03-31	£200,493	£162,816	-	-

Trustees

Name	Role	Appointed
Councillor MARK DENNETT	Chair	
Amie Buckley		2025-06-23
Cllr Christopher Rowe		2022-05-01
Colin Leslie		2018-06-01
Dr Andrea Drewitt		2025-09-09
Helen Leslie		2023-03-31
Reginald Spooner		2019-12-17

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HALTON PLAY COUNCIL LIMITED

England & Wales - Charity number 1066784

Accounts

COMPANY REGISTRATION NUMBER: 03331471
CHARITY REGISTRATION NUMBER: 1066784

Halton Play Council Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

AGP
Chartered accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Halton Play Council Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Halton Play Council Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Chair's report

Introduction

This introduction is submitted by Mark Dennett, on behalf of Chris Cavanagh, who concluded his service as Chair in April 2025. I, Mark Dennett, assumed the position of Chair effective 15th April 2025.

Achievements and Income Sources

I would like to formally acknowledge the unwavering dedication of our staff and volunteers, whose collective efforts have contributed to another successful year of delivery for our charity. The current income streams are as follows:

- Halton Borough Council Commissioned Service Contract: This contract provides essential support for the SEND Saturday R-Clubs and Summer Playschemes.
- Halton Borough Council Grant: This grant enables us to deliver vital Play Support services for asylum seekers accommodated at Daresbury Hotel.
- Resource Centre Shop: Revenue is generated through the sale of pre-loved items, new merchandise, room and equipment hire.
- Donations: Generous contributions have been received consistently throughout the year.

Despite these valuable funding sources, the charity has faced notable financial challenges, resulting in a deficit of £38,770 for this financial year. In response, the Board of Trustees, working closely with Katie Howard (Charity Manager) and Sam Broome (Finance Officer), have implemented strategic measures to address the deficit over the coming years.

Staffing Overview

There have been several changes to staffing during the year, including revisions to working hours for colleagues on sick leave. The current staffing structure is as follows:

- Ten staff members are based at our Mersey Road headquarters, funded by Halton Play and respective contractual arrangements with Halton Borough Council.
- Twenty staff are engaged within Commissioned Services, financed via the Halton Borough Council Contract and Grant.
- Temporary employment opportunities were created during the two weeks of summer play schemes for 23 staff (22 live in Halton)
- The charity benefited from the support of four dedicated volunteers, whose commitment and skills remain invaluable.

Leadership Changes

In April 2024, Katie Howard was appointed Charity Manager, succeeding Joyce Riley, who retired in March 2024. Mark Dennett became Chair of the Board of Trustees on 15th April 2025, following the resignation of Christopher Cavanagh. Additionally, Reginald Spooner was appointed Treasurer on 15th April 2025, after Mark Dennett's transition to Chair.

Future

Looking ahead, we plan to introduce several new initiatives, including the launch of an online shop for purchasing new merchandise and booking the hire of play equipment. Furthermore, we aim to build relationships with local businesses to enhance our foundation and broaden the impact of our mission. These measures will enable us to become more cost efficient, deliver greater value to our beneficiaries and serve the We plan to launch an online shop for merchandise and play equipment hire, and collaborate with local businesses to strengthen our foundation. These steps will improve cost efficiency, increase value for beneficiaries, and better serve the community.

Acknowledgements

I sincerely thank Christopher and Joel Cavanagh for their commitment this year, especially Chris for implementing Gift Aid to the charity, which has brought in additional funds throughout the year and will in future years to come. I would also like to thank Chris Cavanagh for the invaluable support provided to Katie Howard as Manager, during her first year. I'm grateful to my fellow trustees, volunteers, shop staff, maintenance volunteers - Colin and Reg, Saturday R-Club staff who work with our SEND children and to our staff who work at the Daresbury Hotel with the children of Asylum Seekers and Refugees. Thanks also to all our loyal customers and the parent/carers of our SEN Children who attend Saturday Clubs and to Sally for scheduling Saturday Clubs, and the summer Playscheme team. Your dedication is truly appreciated.

Mark Dennett
Chairman to the Board of Trustees

Reference and administrative details

Registered charity name	Halton Play Council Limited	
Charity registration number	1066784	
Company registration number	03331471	
Principal office and registered office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF UK	
The trustees	Sally Hendry	(Died 23 June 2024)
	Cllr Mark Dennett	
	Colin Leslie	
	Cllr Rosie Leck	(Resigned 12 December 2024)
	Cllr Carol Plumpton Walsh	(Resigned 12 December 2024)
	Cllr Christopher Rowe	
	Helen Leslie	
	Christopher Cavanagh	(Resigned 7 April 2025)
	Joel Cavanagh	(Resigned 7 April 2025)
	Katie Howard	(Appointed 1 April 2024)
Company secretary	Reginald Spooner	
Independent examiner	Rachel Palombella FCA AGP Chartered Accountants Sycamore House Sutton Quays Business Park Sutton Weaver Runcorn Cheshire WA7 3EH	

Structure, governance and management

The organisation is a charitable company limited by guarantee. The charity was established under a Memorandum and Articles of Association which established the objects and powers of the charity and it's trustees.

The trustees in office at 31st March 2025 are listed on page 3 of these financial statements.

Recruitment and appointment of trustees

The trustees are selected by appointment by the committee.

Objectives and activities

The charity's objectives and its principal activity is providing support and representation to the voluntary sector within Halton in both play and work activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TREASURER'S REPORT

Statement of Financial Activities

2024/25 was another difficult financial year. Income decreased compared year-on-year, from £262,293 in 2023/24 to £250,559 in 2024/25, and expenditures increased from £270,932 in 2023/24 to £289,329 in 2024/25. This resulted in a deficit of £38,770 in 2024/25 compared to a loss of £8,639 in 2023/24. This is reflected in the *'Statement of Financial Activities'*.

Statement of Financial Position

Our *Fixed Assets* decreased between years by £628 due to the annual depreciation charge, and our working capital decreased by £38,142, reflecting the decrease in *Total Funds*.

Together they reflect the decrease in funds of £38,770.

The table below shows the both the movement in the total *Restricted* and *Unrestricted* Funds.

	Unrestricted	Restricted	Total Funds
Opening Balance	£141,090	£32,502	£173,592
In Year Movement	(£7,095)	(£31,675)	(£38,770)
Closing Balance	£133,995	£827	£134,822

Summary

With ongoing inflationary pressures, continued increases to the minimum living wage, the financial position is unfortunately worsening. The Board will need to continue to work with the management to manage its financial sustainability carefully in the forthcoming years and create a plan for recovery.

I would like to record my thanks to Katie and Sam for their continued support.

Reserves policy

In the year ended 31 March 2025 the charity's outgoing resources exceeded its incoming resources by £38,770 leaving the reserves in surplus by £134,822 of which £133,995 are unrestricted reserves and £827 are restricted reserves.

It is the policy of the trustees to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met.

Unrestricted reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted reserves are subject to restrictions on their expenditure imposed by the funding body, donor or through the terms of an appeal.

Major risks and management of those risks

The trustees consider the level of reserves to be prudent to support the future activities of the charity.

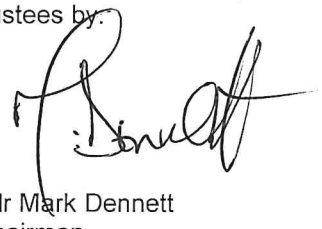
Plans for future periods

The charity plans to continue to provide the activities and facilities outlined in "Objectives and Activities" and "Achievements and Performance".

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 02 December 2025 and signed on behalf of the board of trustees by:



Cllr Mark Dennett
Chairman

Halton Play Council Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Halton Play Council Limited

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Halton Play Council Limited ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of Halton Play Council Limited
(continued)

Year ended 31 March 2025

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

Rachel Palombella FCA
Independent Examiner

AGP Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

02 December 2025

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and grants	5	13,410	112,916	126,326	128,944
Other trading activities	6	121,919	158	122,077	131,006
Investment income	7	2,156	–	2,156	2,343
Total income		137,485	113,074	250,559	262,293
Expenditure					
Expenditure on charitable activities	8,9	(214,623)	(74,706)	(289,329)	(270,932)
Total expenditure		(214,623)	(74,706)	(289,329)	(270,932)
Net expenditure		(77,138)	38,368	(38,770)	(8,639)
Transfers between funds		70,043	(70,043)	–	–
Net movement in funds		(7,095)	(31,675)	(38,770)	(8,639)
Reconciliation of funds					
Total funds brought forward		141,090	32,502	173,592	182,231
Total funds carried forward		133,995	827	134,822	173,592

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 20 form part of these financial statements.

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	1,882	2,510
Current assets			
Stocks	**16**	11,508	14,928
Debtors	**17**	8,199	7,750
Cash at bank and in hand		119,652	156,583
		139,359	179,261
Creditors: amounts falling due within one year	**18**	(6,419)	(8,179)
Net current assets		132,940	171,082
Total assets less current liabilities		134,822	173,592
Net assets		134,822	173,592
Funds of the charity			
Restricted funds		827	32,502
Unrestricted funds		133,995	141,090
Total charity funds	**20**	134,822	173,592

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

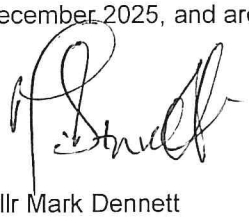
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 02 December 2025, and are signed on behalf of the board by:



Cllr Mark Dennett
Chairman

The notes on pages 11 to 20 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Play Resource Centre, 10 Mersey Road, Runcorn, Cheshire, WA7 1DF, UK.

2. Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS I02) and the Companies Act 2006.

3. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

Halton Play Council Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

3. Accounting policies *(continued)*

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Toy library	-	25% reducing balance
Furniture and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Stocks

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the carrying value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

5. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Appeals and donations	4,578	719	5,297
Grants			
Grants receivable	8,832	112,197	121,029
	13,410	112,916	126,326

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Appeals and donations	797	9,322	10,119
Grants			
Grants receivable	12,725	106,100	118,825
	13,522	115,422	128,944

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Other trading activities	121,919	158	122,077

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other trading activities	131,006	–	131,006

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	2,156	2,156	2,343	2,343

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Resource centre	211,120	13,816	224,936
Commissioned services	–	60,615	60,615
Depreciation, amortisation and other similar costs	353	275	628
Support costs	3,150	–	3,150
	214,623	74,706	289,329

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Resource centre	163,488	7,900	171,388
Commissioned services	–	96,677	96,677
Depreciation, amortisation and other similar costs	–	367	367
Support costs	2,500	–	2,500
	165,988	104,944	270,932

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Resource centre	224,936	–	224,936	171,388
Commissioned services	60,615	–	60,615	96,677
Depreciation, amortisation and other similar costs	628	–	628	367
Governance costs	–	3,150	3,150	2,500
	286,179	3,150	289,329	270,932

10. Analysis of support costs

	Analysis of support costs £	**Total 2025 £**	Total 2024 £
Governance costs	3,150	3,150	2,500

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	628	836

12. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,150	2,500

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	214,884	194,428
Social security costs	2,842	303
Employer contributions to pension plans	1,451	896
	219,177	195,627

The average head count of employees during the year was 30 (2024: 34).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

14. Trustee remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or reimbursed expenses from the charity during the year.

15. Tangible fixed assets

	Toy library £	Furniture and equipment £	Motor vehicles £	**Total £**
Cost				
At 1 Apr 2024 and 31 Mar 2025	18,117	58,826	13,415	90,358
Depreciation				
At 1 Apr 2024	17,014	57,443	13,391	87,848
Charge for the year	276	346	6	628
At 31 Mar 2025	17,290	57,789	13,397	88,476
Carrying amount				
At 31 Mar 2025	827	1,037	18	1,882
At 31 Mar 2024	1,103	1,383	24	2,510

16. Stocks

	2025 £	2024 £
Stocks	11,508	14,928

17. Debtors

	2025 £	2024 £
Trade debtors	3,611	–
Prepayments and accrued income	4,588	7,750
	8,199	7,750

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	532	3,110
Accruals and deferred income	3,784	3,091
Social security and other taxes	1,731	2,309
VAT liability	372	(331)
	6,419	8,179

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,451 (2024: £896).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	**At 31 Mar 2025 £**
General funds	141,090	137,485	(214,623)	70,043	133,995

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	At 31 Mar 2024 £
General funds	160,207	146,871	(165,988)	–	141,090

Restricted funds

	At 1 Apr 2024 £	Income £	Expenditure £	Transfers £	**At 31 Mar 2025 £**
Toy Library	1,103	–	(276)	–	827
Commissioned Services	20,970	93,551	(44,478)	(70,043)	–
Daresbury Project	10,429	19,523	(29,952)	–	–
	32,502	113,074	(74,706)	(70,043)	827

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	**At 31 Mar 2024 £**
Toy Library	1,470	–	(367)	–	1,103
Commissioned Services	13,505	104,142	(96,677)	–	20,970
Resource Centre	7,049	–	(7,049)	–	–
Daresbury Project	–	11,280	(851)	–	10,429
	22,024	115,422	(104,944)	–	32,502

Transfers
Any restricted funds that are showing as underspent at the year end is due to the fund being supported by unrestricted funding and so a transfer between restricted and unrestricted funds is necessary.

Toy Library
Halton Play Council Ltd received a grant totalling £8,000 from MRWA (Merseyside Recycling & Waste Authority) in 2017 for the delivery of a waste recycling project and a toy library. The majority of the grant funding was spent for the delivery of the project in 2018-2022. The income being carried forward is to be used to purchase two laptops to enable the ongoing management of the toy library/play equipment service.

20. Analysis of charitable funds *(continued)*

Restricted funds *(continued)*

Commissioned Services
Halton Play Council Ltd was commissioned by Halton Borough Council to deliver a 3 year contract(Apr 2022 - March 2025) Short Breaks Service on a Saturday at 4 locations throughout Halton to SEND children aged 4-17 years and the delivery of an open access 2 week summer playscheme at 2 venues in Halton. Income to support this has been received from Halton Borough Council, Parent Fees (Saturday Short Break Sessions and Playschemes) and the Co-operative Community Fund. The income being carried forward is to be used to deliver playschemes in Summer 2024; support the increases in staff wages (UK government increase of minimum wage); staff training and the purchase of resources/activities for Short Breaks and Summer Playschemes.

Daresbury Project
Halton Play Council Ltd was commissioned by Halton Borough Council (Halton Grant) in January 2024 to deliver play activities (Wednesdays (term time) and Thursdays (school holidays) to Asylum Seekers and Refugees at the Daresbury Hotel. The income being carried forward is to be used to support the increases in staff wages (UK government increase of minimum wage), staff training and the purchase of resources/activities.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	1,055	827	1,882
Current assets	139,359	–	139,359
Creditors less than 1 year	(6,419)	–	(6,419)
Net assets	133,995	827	134,822

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,407	1,103	2,510
Current assets	147,862	31,399	179,261
Creditors less than 1 year	(8,179)	–	(8,179)
Net assets	141,090	32,502	173,592

22. Related parties

No transactions with related parties were undertaken such as are required to be disclosed.

HALTON PLAY COUNCIL LIMITED

England & Wales - Charity number 1066784

Accounts

COMPANY REGISTRATION NUMBER: 03331471
CHARITY REGISTRATION NUMBER: 1066784

Halton Play Council Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

AGP
Chartered accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Halton Play Council Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Halton Play Council Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Chair's report

I am pleased to share that our dedicated staff and volunteers have worked tirelessly to ensure another year of achievement for our charity. Our current income sources include:

- Halton Borough Council Commissioned Service Contract: Supports SEND Saturday R-Clubs and Summer Playschemes.
- Halton Borough Council Grant: Funds Play Support for Asylum seekers at Daresbury Hotel.
- Resource Centre Shop: Generates revenue through sales of pre-loved items and equipment hire.
- Donations: This year, we received £10,100 from generous supporters, including the 3rd & 9th Runcorn Scouts, Swissport, Halton Credit Union, Roberts Recycling, and various individual donors.
- Co-Op Local Cause: From November 2022 to November 2023, we were a Co-Op local cause, receiving a £7,900 donation.

Despite these sources, we faced challenges resulting in a £10,000 loss this financial year. Nevertheless, our financial footing remains secure.

Staffing Overview

Our staffing has been stable, with hours adjusted for those on sick leave. Currently, we have:

- 9 staff at our Mersey Road headquarters, funded by charity resources and partially by the HBC Commissioned Services Contract and Grant.
- 25 staff in commissioned services, funded entirely by the HBC Contract & Grant.
- 5 volunteers, whose skills and dedication are invaluable.

Leadership Changes

In December 2023, Reg Spooner stepped down as Chairman and was elected Charity Secretary. Colin Leslie was elected Vice Chairman, and Joel and Chris Cavanagh joined as trustees. Chris Cavanagh now serves as Chairman. We also appreciate the support of local Councillors Mark Dennett and Christopher Rowe, as well as trustees Helen Leslie and Katie Howard.

In March 2024, our Manager Joyce Reilly retired, and we celebrated her dedication with a farewell party. We are grateful for her years of service.

After thorough interviews, we appointed Katie Howard as our new Manager. Katie brings extensive experience with local and national organisations, particularly in supporting vulnerable children and young adults in deprived areas.

Looking Ahead

We plan to introduce new initiatives, such as Gift Aid, and seek trustees with specific skills to strengthen our foundation and enhance our mission's impact. This will help us deliver exceptional value to our customers and serve our community better.

Acknowledgements

Though I have been with the charity for only three months, I am deeply thankful for the support from board members, trustees, and volunteers. I am also very grateful for our shop staff, delivery and collection drivers, maintenance support from Colin and Reg, and the dedicated Saturday R-Club staff who work under challenging conditions with SEND children. I'd like to extend my thanks to the Play Leaders in planning, preparation and management of the teams in various settings and Sally for overseeing this and the work she does in resource scheduling. Additionally, I'd like to thank the summer Playscheme staff for their excellent work and the Daresbury staff for their brilliant efforts with asylum seekers, despite language barriers and conditions with the venue.

Thank you all for your continued dedication and support.

Chris Cavanagh
Chairman to the Board of Trustees

Reference and administrative details

Registered charity name	Halton Play Council Limited	
Charity registration number	1066784	
Company registration number	03331471	
Principal office and registered office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF UK	
The trustees	Sally Hendry	(Resigned 23 June 2024)
	Cllr Mark Dennett	
	Reginald Spooner	(Resigned 21 December 2023)
	Colin Leslie	
	Cllr Rosie Leck	
	Cllr Carol Plumpton Walsh	
	Cllr Christopher Rowe	
	Helen Leslie	
	Christopher Cavanagh	(Appointed 20 November 2023)
	Joel Cavanagh	(Appointed 20 November 2023)
Company secretary	Reginald Spooner	
Independent examiner	Rachel Palombella FCA AGP Chartered Accountants Sycamore House Sutton Quays Business Park Sutton Weaver Runcorn Cheshire WA7 3EH	

Structure, governance and management

The organisation is a charitable company limited by guarantee. The charity was established under a Memorandum and Articles of Association which established the objects and powers of the charity and it's trustees.

The trustees in office at 31st March 2024 are listed on page 3 of these financial statements.

Recruitment and appointment of trustees

The trustees are selected by appointment by the committee.

Objectives and activities

The charity's objectives and its principal activity is providing support and representation to the voluntary sector within Halton in both play and work activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TREASURER'S REPORT

Statement of Financial Activities

2023/24 was yet another difficult financial year. Like the previous year income increased compared year-on-year, unfortunately, expenditure increased more dramatically, and the charity finished the financial year with a small deficit of £8,639. This is a reduction of £12,304 when compared to last year. This is reflected in the *'Statement of Financial Activities'*.

However, in the current climate of ongoing inflationary pressures, it's a credit to Joyce and her team to contain the rising costs and have a small deficit.

Statement of Financial Position

Our *Fixed Assets* decreased between years by £836 due to the annual depreciation charge, and our working capital decreased by £7,803 reflecting the decrease in *Total Funds*.

Together they reflect the decrease in funds of £8,639.

The table below shows the both the movement in the total *Restricted* and *Unrestricted* Funds and the prior period adjustment.

	Unrestricted	Restricted	Total Funds
Opening Balance	£160,207	£22,024	£182,231
In Year Movement	(£19,117)	£10,478	(£8,639)
Closing Balance	£141,090	£32,502	£173,592

Summary

With the ongoing financial and economic pressures, the financial position could have been a lot worse and is a credit to the management of the charity. However, with ongoing inflationary pressures, continued increases to the minimum living wage, the Board will need to continue to manage its financial sustainability carefully in the forthcoming years.

TREASURER'S REPORT *(continued)*

Summary *(continued)*

I would like to record my thanks to Joyce for all years of her hard work and dedication to the charity and I look forward to working with the new manager Katie in the forthcoming financial year.

I'd like to thank our outgoing Chair Reg Spooner and our new Chair Chris Cavanagh for their support over the year.

Reserves policy

In the year ended 31 March 2024 the charity's outgoing resources exceeded its incoming resources by £8,639 leaving the reserves in surplus by £173,592 of which £141,090 are unrestricted reserves and £32,502 are restricted reserves.

It is the policy of the trustees to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met.

Unrestricted reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted reserves are subject to restrictions on their expenditure imposed by the funding body, donor or through the terms of an appeal.

Major risks and management of those risks

The trustees consider the level of reserves to be prudent to support the future activities of the charity.

Plans for future periods

The charity plans to continue to provide the activities and facilities outlined in "Objectives and Activities" and "Achievements and Performance".

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12/12/24 and signed on behalf of the board of trustees by:

Cllr Mark Dennett
Trustee

Halton Play Council Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Halton Play Council Limited

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Halton Play Council Limited ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



Rachel Palombella FCA
Independent Examiner

AGP Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

12 DECEMBER 2024

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and grants	**6**	13,522	115,422	128,944	140,452
Other trading activities	**7**	131,006	–	131,006	120,331
Investment income	**8**	2,343	–	2,343	629
Total income		146,871	115,422	262,293	261,412
Expenditure					
Expenditure on charitable activities	**9,10**	(165,988)	(104,944)	(270,932)	(257,747)
Total expenditure		(165,988)	(104,944)	(270,932)	(257,747)
Net (expenditure)/income and net movement in funds		(19,117)	10,478	(8,639)	3,665
Reconciliation of funds					
Total funds brought forward as previously reported		160,207	22,024	182,231	457,638
Prior year adjustment		–	–	–	(279,072)
Total funds brought forward as restated		160,207	22,024	182,231	178,566
Total funds carried forward		141,090	32,502	173,592	182,231

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 21 form part of these financial statements.

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**16**	2,510	3,346
Current assets			
Stocks	**17**	14,928	15,615
Debtors	**18**	7,750	8,049
Cash at bank and in hand		156,583	163,782
		179,261	187,446
Creditors: amounts falling due within one year	**19**	(8,179)	(8,561)
Net current assets		171,082	178,885
Total assets less current liabilities		173,592	182,231
Net assets		173,592	182,231
Funds of the charity			
Restricted funds		32,502	22,024
Unrestricted funds:			
Other unrestricted income funds		141,090	160,207
Total unrestricted funds		141,090	160,207
Total charity funds	**21**	173,592	182,231

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

The notes on pages 11 to 21 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2024

These financial statements were approved by the board of trustees and authorised for issue on 12/12/24, and are signed on behalf of the board by:



Cllr Mark Dennett
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Play Resource Centre, 10 Mersey Road, Runcorn, Cheshire, WA7 1DF, UK.

2. Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS I02) and the Companies Act 2006.

3. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

Halton Play Council Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies *(continued)*

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

3. Accounting policies *(continued)*

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Toy library	-	25% reducing balance
Furniture and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Stocks

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the carrying value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

5. Prior period adjustment

In the prior year's financial statements, prior period errors were identified and adjusted for in respect of the following:-

The stock included in the 31 March 2022 financial statements was valued at re-sale value rather than cost. Therefore a prior period adjustment has been made to correctly reflect 2022 stock at cost price. The adjustment amounted to £19,073.

In addition, the 31 March 2022 financial statements included the cost of charity's building and subsequent revaluation within fixed assets. However, the original lease for the land on which the Play Council was built was for a period of 21 years expiring in 2019. At this point the lease specifically states that the ownership of the Play Council building would transfer to Halton Borough Council. As a result the necessary adjustments to remove the building from fixed assets and the revaluation reserve have been made as a prior year adjustment. The loss on disposal amounted to £233,508.

Due to the above transaction, an overspend was identified in restricted funds. This would have been met by unrestricted funds and so the relevant transfer between funds of £26,671 has also been made as a prior year adjustment.

6. Donations and grants

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Appeals and donations	797	9,322	10,119
Grants			
Grants receivable	12,725	106,100	118,825
	13,522	115,422	128,944

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Appeals and donations	274	1,166	1,440
Grants			
Grants receivable	27,533	111,479	139,012
	27,807	112,645	140,452

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Other trading activities	131,006	–	131,006

7. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other trading activities	120,237	94	120,331

8. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	2,343	2,343	629	629

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Resource centre	163,488	7,900	171,388
Commissioned services	–	96,677	96,677
Depreciation, amortisation and other similar costs	–	367	367
Support costs	2,500	–	2,500
	165,988	104,944	270,932

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Resource centre	162,598	551	163,149
Commissioned services	–	91,634	91,634
Depreciation, amortisation and other similar costs	–	490	490
Support costs	2,474	–	2,474
	165,072	92,675	257,747

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Resource centre	171,388	–	171,388	163,149
Commissioned services	96,677	–	96,677	91,634
Depreciation, amortisation and other similar costs	367	–	367	490
Governance costs	–	2,500	2,500	2,474
	268,432	2,500	270,932	257,747

11. Analysis of support costs

	Analysis of support costs £	**Total 2024 £**	Total 2023 £
Governance costs	2,500	2,500	2,474

12. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	836	1,115

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	2,500	2,500

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	194,428	173,476
Social security costs	303	1,000
Employer contributions to pension plans	896	865
	195,627	175,341

14. Staff costs *(continued)*

The average head count of employees during the year was 34 (2023: 30).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or reimbursed expenses from the charity during the year.

16. Tangible fixed assets

	Toy library £	Furniture and equipment £	Motor vehicles £	**Total £**
Cost				
At 1 Apr 2023 and 31 Mar 2024	18,117	58,826	13,415	90,358
Depreciation				
At 1 Apr 2023	16,647	56,982	13,383	87,012
Charge for the year	367	461	8	836
At 31 Mar 2024	17,014	57,443	13,391	87,848
Carrying amount				
At 31 Mar 2024	1,103	1,383	24	2,510
At 31 Mar 2023	1,470	1,844	32	3,346

17. Stocks

	2024 £	2023 £
Stocks	14,928	15,615

18. Debtors

	2024 £	2023 £
Trade debtors	–	670
Prepayments and accrued income	7,750	7,379
	7,750	8,049

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	3,110	4,894
Accruals and deferred income	3,091	3,197
Social security and other taxes	2,309	3,178
Credit card account	–	215
VAT liability	(331)	(2,923)
	8,179	8,561

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £896 (2023: £865).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	Prior year adjustments	**At 31 Mar 2024**
	£	£	£	£	£
General funds	160,207	146,871	(165,988)	–	141,090
Revaluation reserve	–	–	–	–	–
	160,207	146,871	(165,988)	–	141,090

	At 1 Apr 2022	Income	Expenditure	Prior year adjustments	At 31 Mar 2023
	£	£	£	£	£
General funds	222,350	148,673	(165,072)	(45,744)	160,207
Revaluation reserve	26,491	–	–	(26,491)	–
	248,841	148,673	(165,072)	(72,235)	160,207

Restricted funds

	At 1 Apr 2023	Income	Expenditure	Prior year adjustments	**At 31 Mar 2024**
	£	£	£	£	£
Toy Library	1,470	–	(367)	–	1,103
Commissioned Services	13,505	104,142	(96,677)	–	20,970
Resource Centre	7,049	–	(7,049)	–	–
Daresbury Project	–	11,280	(851)	–	10,429
	22,024	115,422	(104,944)	–	32,502

21. Analysis of charitable funds *(continued)*

Restricted funds *(continued)*

	At 1 Apr 2022 £	Income £	Expenditure £	Prior year adjustments £	At 31 Mar 2023 £
General funds	206,837	–	–	(206,837)	–
Toy Library	1,960	–	(490)	–	1,470
Commissioned Services	–	105,642	(92,137)	–	13,505
Resource Centre	–	7,097	(48)	–	7,049
	208,797	112,739	(92,675)	(206,837)	22,024

Toy Library
Halton Play Council Ltd received a grant totalling £8,000 from MRWA (Merseyside Recycling & Waste Authority) in 2017 for the delivery of a waste recycling project and a toy library. The majority of the grant funding was spent for the delivery of the project in 2018-2022. The income being carried forward is to be used to purchase two laptops to enable the ongoing management of the toy library/play equipment service.

Commissioned Services
Halton Play Council Ltd was commissioned by Halton Borough Council to deliver a 3 year contract (Apr 2022 - March 2025) Short Breaks Service on a Saturday at 4 locations throughout Halton to SEND children aged 4-17 years and the delivery of an open access 2 week summer playscheme at 2 venues in Halton. Income to support this has been received from Halton Borough Council, Parent Fees (Saturday Short Break Sessions and Playschemes) and the Co-operative Community Fund. The income being carried forward is to be used to deliver playschemes in Summer 2024; support the increases in staff wages (UK government increase of minimum wage); staff training and the purchase of resources/activities for Short Breaks and Summer Playschemes.

Daresbury Project
Halton Play Council Ltd was commissioned by Halton Borough Council (Halton Grant) in January 2024 to deliver play activities (Wednesdays (term time) and Thursdays (school holidays) to Asylum Seekers and Refugees at the Daresbury Hotel. The income being carried forward is to be used to support the increases in staff wages (UK government increase of minimum wage), staff training and the purchase of resources/activities.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	1,407	1,103	2,510
Current assets	147,862	31,399	179,261
Creditors less than 1 year	(8,179)	–	(8,179)
Net assets	141,090	32,502	173,592

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,876	1,470	3,346
Current assets	166,892	20,554	187,446
Creditors less than 1 year	(8,561)	–	(8,561)
Net assets	160,207	22,024	182,231

23. Related parties

No transactions with related parties were undertaken such as are required to be disclosed.

HALTON PLAY COUNCIL LIMITED

England & Wales - Charity number 1066784

Accounts

COMPANY REGISTRATION NUMBER: 03331471
CHARITY REGISTRATION NUMBER: 1066784

Halton Play Council Limited

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

AGP Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Halton Play Council Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Halton Play Council Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Chair's report

Another successful year for the charity. As we have come to expect the staff and management alike have worked hard to secure another year of achievement, despite the aftereffects of the covid pandemic we have continued helping the people in the local community.

Our funding from the various sources in the local area has been reduced considerably. At the present our income is as follows-

- HBC commissioned service grant of £84,995." Income generated from our shop.
- This year the charity has benefited from a kind donation from a worldwide company with local offices which has links to our SEN services and wishes to remain anonymous. They have provided several thousand individual saleable units of model cars, buses and trains which we are selling in the shop and have sent some to auction. The exact benefit of these items is difficult to quantify but we believe the figure to be upwards of £10,000. I would like to extend my sincere thanks to this organisation their generosity is greatly appreciated.
- In November 2022 the charity became a Co Op local Cause for 12 months. We contacted the local pioneer member and set up events in seven local stores to generate interest.

As things stand the charity remains on a secure financial footing.

As last year, staffing has not been an issue and has in fact seen a small increase. Hours and roles have been adjusted for staff working in the building to allow management training for Greg Hosker and Sam Broome has been appointed Supervisor.

At the time of writing the staffing at the charity is-

- 9 Staff employed at the charity headquarters in Mersey Road an increase of two over last year These staff are employed on a full and part time basis and are paid from charity funding, although in some instances parts of these costs are covered by the HBC Commissioned Services Grant.
- 23 Staff employed in the commissioned services environment all of whom are paid from the HBC grant. The new tender saw an increase due to additional services offered.
- We also have the services of 7 staff employed by the Halton back to work scheme (ILM Kickstart).
- In addition to this we are fortunate to have the services of 6 volunteers and we continue to be grateful for the skills and expertise they provide.

In August this year our Finance Assistant Aimee moved to another role and left the charity. In September the charity re- engaged our previous Finance Assistant, Lisa Brown.

In January Helen Leslie moved to another position and left the charity.

Our trusty old van is still behaving herself and fingers crossed is not giving us any cause for concern, although this issue will need to be addressed in the not-too-distant future.

Once again, my thanks go to all board members, trustees and volunteers who give up their time throughout the year on behalf of the charity and look forward to your continued support in the future.

At this point I think it's appropriate to inform everyone that I intend to stand down as Chair as from the 31st of December 2023, after 3 eventful years. I intend to continue as a board member and will contribute in any way I can going forward.

I would like to thank all other board members, all staff, volunteers and management who have assisted in my time as Chairman.

Again, I feel a special thanks to our superb manager Joyce Reilly who is tireless in her commitment to the charity.

As this is my last report as Chairman, I cannot stress what a privilege it has been to hold the position and once again I would like to thank all the individuals who have helped and supported me over the last three years both trustees and staff alike.

I feel the charity is really loved and depended on by many individuals, families and organisations in the borough and long may it continue to give help and support to all the people who make use of the unique services we offer.

Reg Spooner
Chairman



Reference and administrative details

Registered charity name	Halton Play Council Limited	
Charity registration number	1066784	
Company registration number	03331471	
Principal office and registered office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF UK	
The trustees		
	Sally Hendry	
	Cllr Mark Dennett	
	Allan Massey	(Resigned 10 January 2023)
	Reginald Spooner	
	Colin Leslie	
	Cllr Rosie Leck	
	Cllr Carole Plumpton Walsh	(Served from 1 May 2022 to 26 January 2023)
	Cllr Margaret Ratcliffe	(Resigned 1 May 2022)
	Cllr John Stockton	(Resigned 1 May 2022)
	Cllr Christopher Rowe	(Appointed 1 May 2022)
	Helen Leslie	(Appointed 31 March 2023)
Company secretary	Colin Leslie	
Independent examiner	Rachel Palombella FCA AGP Chartered Accountants Sycamore House Sutton Quays Business Park Sutton Weaver Runcorn Cheshire WA7 3EH	

Structure, governance and management

The organisation is a charitable company limited by guarantee. The charity was established under a Memorandum and Articles of Association which established the objects and powers of the charity and it's trustees.

The trustees in office at 31st March 2023 are listed on page 3 of these financial statements.

Recruitment and appointment of trustees

The trustees are selected by appointment by the committee.

Objectives and activities

The charity's objectives and its principal activity is providing support and representation to the voluntary sector within Halton in both play and work activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

TREASURER'S REPORT

Statement of Financial Activities

2022/23 was again a difficult financial year. While income increased compared to the previous year, so did expenditure. However, the charity did finish the financial year with a small surplus of £3,665. This is reflected in the 'Statement of Financial Activities'.

In the current climate of ongoing inflationary pressures, it's a credit to Joyce and her team to contain the rising costs and broadly break even for the year.

Prior Period Adjustment

During the financial year the Charity started negotiations on the leasehold of the building with Halton Borough Council. The new lease also contained the building that had reverted to the Borough Council upon the completion of the current lease.

This has necessitated a restatement of the Play Council's Fixed Assets and funds.

The table below shows both the movement in the total Restricted and Unrestricted Funds and the prior period adjustment.

	Unrestricted	Revaluation	Restricted	Total Funds
	£	£	£	£
Opening balance	222,350	26,491	208,797	457,638
Prior year adjustment	(45,744)	(26,491)	(206,837)	(279,072)
In year movement	(16,399)	-	20,064	3,665
Closing balance	160,207	-	22,024	182,231

Balance Sheet

Our Fixed Assets decreased between years by £685, and our working capital increased by £4,350; reflecting the increase in Total Funds.

Together they reflect the increase in funds of £3,665.

TREASURER'S REPORT *(continued)*

Summary

With the ongoing financial and economic pressures it has been a financially better year than expected. However, with ongoing inflationary pressures, as well as increases to the minimum living wage present continued pressures that the Board will need to continue to manage carefully in the forthcoming years.

I would like to record my thanks to Joyce, Amie, Lisa, Helen and all the staff for their continued hard work and dedication in achieving a much better position than was estimated.

Reserves policy

In the year ended 31 March 2023 the charity's incoming resources exceeded its outgoing resources by £3,665 leaving the reserves in surplus by £182,231 of which £160,207 are unrestricted reserves and £22,024 are restricted reserves.

It is the policy of the trustees to build up unrestricted reserves to provide working capital to enable the activities of the charity to continue in the event of a significant drop in funding and to enable contracted commitments to be met.

Unrestricted reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted reserves are subject to restrictions on their expenditure imposed by the funding body, donor or through the terms of an appeal.

Major risks and management of those risks

The trustees consider the level of reserves to be prudent to support the future activities of the charity.

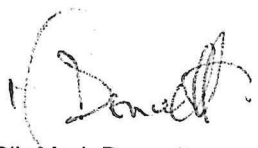
Plans for future periods

The charity plans to continue to provide the activities and facilities outlined in "Objectives and Activities" and "Achievements and Performance".

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21 December 2023 and signed on behalf of the board of trustees by:



Cllr Mark Dennett
Trustee

Halton Play Council Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Halton Play Council Limited

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Halton Play Council Limited ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement - matter of concern identified

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Our examination of the financial statements relates to the year ended 31 March 2023. In order to enable a proper understanding of the accounts to be reached, I wish to draw attention to matters identified during the course of our examination which relate to earlier years during which we did not act as Independent Examiners for the Charity. Note 5 to the accounts details Prior Year Adjustments that have been made during the preparation of the accounts to 31 March 2023. The adjustments arise following the identification of errors in the valuation of stock held at previous year ends and the continued recognition of the Building from which the Charity operates as a fixed asset, despite the Lease relating to the land on which it is situated expiring in 2019.

I confirm that no other matters have come to my attention in connection with my examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of Halton Play Council Limited
(continued)

Year ended 31 March 2023

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Rachel Palombella FCA
Independent Examiner

AGP Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

21 December 2023

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

	Note	Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 *(restated)* Total funds £
Income and endowments					
Donations and legacies	6	27,807	112,645	140,452	114,449
Other trading activities	7	120,237	94	120,331	84,060
Investment income	8	629	–	629	17
Total income		148,673	112,739	261,412	198,526
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	9	–	–	–	(23,444)
Expenditure on charitable activities	10,11	(165,072)	(92,675)	(257,747)	(177,253)
Exceptional items	13	–	–	–	(252,581)
Total expenditure		(165,072)	(92,675)	(257,747)	(453,278)
Net income/(expenditure) and net movement in funds		(16,399)	20,064	3,665	(254,752)
Reconciliation of funds					
Total funds brought forward as previously reported		248,841	208,797	457,638	433,318
Prior year adjustment		(72,235)	(206,837)	(279,072)	–
Total funds brought forward as restated		176,606	1,960	178,566	433,318
Total funds carried forward		160,207	22,024	182,231	178,566

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 (restated) £
Fixed assets			
Tangible fixed assets	18	3,346	4,031
Current assets			
Stocks	19	15,615	11,223
Debtors	20	8,049	7,254
Cash at bank and in hand		163,782	174,665
		187,446	193,142
Creditors: amounts falling due within one year	21	(8,561)	(18,607)
Net current assets		178,885	174,535
Total assets less current liabilities		182,231	178,566
Net assets		182,231	178,566
Funds of the charity			
Restricted funds		22,024	1,960
Unrestricted funds:			
Other unrestricted income funds		160,207	176,606
Total unrestricted funds		160,207	176,606
Total charity funds	23	182,231	178,566

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position
continues on the following page.

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 21 December 2023, and are signed on behalf of the board by:



Cllr Mark Dennett
Trustee

The notes on pages 11 to 22 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Play Resource Centre, 10 Mersey Road, Runcorn, Cheshire, WA7 1DF, UK.

2. Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS I02) and the Companies Act 2006.

3. Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation

Halton Play Council Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. **Accounting policies** *(continued)*

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable
Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

3. **Accounting policies** *(continued)*

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Toy library	-	25% reducing balance
Furniture and equipment	-	25% reducing balance
Motor vehicles	-	25% reducing balance

Land and buildings are not depreciated.

Stocks

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at the carrying value.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while he/she is a member or within one year after he/she ceases to be a member.

5. Prior period adjustment

The stock included in the 31 March 2022 financial statements was valued at re-sale value rather than cost. Therefore a prior period adjustment has been made to correctly reflect 2022 stock at cost price. The adjustment amounted to £19,073.

In addition, the 31 March 2022 financial statements included the cost of charity's building and subsequent revaluation within fixed assets. However, the original lease for the land on which the Play Council was built was for a period of 21 years expiring in 2019. At this point the lease specifically states that the ownership of the Play Council building would transfer to Halton Borough Council. As a result the necessary adjustments to remove the building from fixed assets and the revaluation reserve have been made as a prior year adjustment. The loss on disposal amounted to £233,508.

Due to the above transaction, an overspend was identified in restricted funds. This would have been met by unrestricted funds and so the relevant transfer between funds of £26,671 has also been made as a prior year adjustment.

6. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	£
Donations			
Appeals and donations	274	1,166	1,440
Grants			
Grants receivable	27,533	111,479	139,012
	27,807	112,645	140,452

	Unrestricted Funds	Restricted Funds	Total Funds 2022 *(restated)*
	£	£	£
Donations			
Appeals and donations	6,546	–	6,546
Grants			
Grants receivable	17,335	90,568	107,903
	23,881	90,568	114,449

7. Other trading activities

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	£
Other trading activities	120,237	94	120,331

7. Other trading activities *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2022 *(restated)*
	£	£	£
Other trading activities	84,007	53	84,060

8. Investment income

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022 *(restated)*
	£	**£**	£	£
Bank interest receivable	629	629	17	17

9. Costs of other trading activities

	Unrestricted Funds	**Total Funds 2023**	Unrestricted Funds	Total Funds 2022 *(restated)*
	£	**£**	£	£
Fundraising trading	–	–	23,444	23,444

10. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	£
Resource centre	162,598	551	163,149
Toy library	–	–	–
Commissioned services	–	91,634	91,634
Depreciation, amortisation and other similar costs	–	490	490
Support costs	2,474	–	2,474
	165,072	92,675	257,747

	Unrestricted Funds	Restricted Funds	Total Funds 2022 *(restated)*
	£	£	£
Resource centre	32,959	57,836	90,795
Toy library	–	347	347
Commissioned services	(1,555)	84,555	83,000
Depreciation, amortisation and other similar costs	–	653	653
Support costs	2,458	–	2,458
	33,862	143,391	177,253

11. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	£	£
Resource centre	163,149	–	163,149	90,860
Toy library	–	–	–	347
Commissioned services	91,634	–	91,634	83,000
Depreciation, amortisation and other similar costs	490	–	490	653
Governance costs	–	2,474	2,474	2,393
	255,273	2,474	257,747	177,253

12. Analysis of support costs

	Analysis of support costs	**Total 2023**	Total 2022
	£	£	£
Governance costs	2,474	2,474	2,393
Other support costs	–	–	65
	2,474	2,474	2,458

13. Exceptional items

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	£
Other exceptional expenditure	–	–	–

	Unrestricted Funds	Restricted Funds	Total Funds 2022 *(restated)*
	£	£	£
Other exceptional expenditure	19,073	233,508	252,581

Due to the material value of the prior period errors (see note 5 of the financial statements), the adjustments affecting the Statement of Financial Activities for stock and also the removal of the building have been disclosed as exceptional items.

14. Net income/(expenditure)

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

	2023	2022 *(restated)*
	£	£
Depreciation of tangible fixed assets	1,115	1,343

15. Independent examination fees

	2023	2022 *(restated)*
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,500	2,400

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022 *(restated)*
	£	£
Wages and salaries	173,476	130,449
Social security costs	1,000	950
Employer contributions to pension plans	865	674
	175,341	132,073

The average head count of employees during the year was 30 (2022: 28).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

17. Trustee remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration or reimbursed expenses from the charity during the year.

18. Tangible fixed assets

	Toy library	Furniture and equipment	Motor vehicles	**Total**
	£	£	£	£
Cost				
At 1 Apr 2022 (as restated)	18,117	58,396	13,415	89,928
Additions	–	430	–	430
At 31 Mar 2023	18,117	58,826	13,415	90,358
Depreciation				
At 1 Apr 2022	16,157	56,367	13,373	85,897
Charge for the year	490	615	10	1,115
At 31 Mar 2023	16,647	56,982	13,383	87,012
Carrying amount				
At 31 Mar 2023	1,470	1,844	32	3,346
At 31 Mar 2022	1,960	2,029	42	4,031

19. Stocks

	2023	2022 *(restated)*
	£	£
Stocks	15,615	11,223

20. Debtors

	2023	2022 *(restated)*
	£	£
Trade debtors	670	1,555
Prepayments and accrued income	7,379	5,699
	8,049	7,254

21. Creditors: amounts falling due within one year

	2023	2022 *(restated)*
	£	£
Trade creditors	4,894	1,102
Accruals and deferred income	3,197	13,042
Social security and other taxes	3,178	3,713
Credit card account	215	619
VAT liability	(2,923)	(20)
Other creditors	–	151
	8,561	18,607

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £865 (2022: £674).

23. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 22	Income	Expenditure	Transfers	Prior year adjustments	**At 31 Mar 23**
	£	£	£	£	£	£
General funds	222,350	148,673	(165,072)	–	(45,744)	160,207
Revaluation reserve	26,491	–	–	–	(26,491)	–
	248,841	148,673	(165,072)	–	(72,235)	160,207

	At 1 Apr 21	Income	Expenditure	Transfers	Prior year adjustments	At 31 Mar 22
	£	£	£	£	£	£
General funds	171,751	107,905	(76,379)	(26,671)	–	176,606
Revaluation reserve	–	–	–	–	–	–
	171,751	107,905	(76,379)	(26,671)	–	176,606

Restricted funds

	At 1 Apr 22	Income	Expenditure	Transfers	Prior year adjustments	**At 31 Mar 23**
	£	£	£	£	£	£
General funds	206,837	–	–	–	(206,837)	–
Toy Library	1,960	–	(490)	–	–	1,470
Commissioned Services	–	105,642	(92,137)	–	–	13,505
Resource Centre	–	7,097	(48)	–	–	7,049
	208,797	112,739	(92,675)	–	(206,837)	22,024

	At 1 Apr 21	Income	Expenditure	Transfers	Prior year adjustments	At 31 Mar 22
	£	£	£	£	£	£
Restricted Funds	261,567	90,621	(376,899)	26,671	–	1,960

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	1,876	1,470	3,346
Current assets	166,892	20,554	187,446
Creditors less than 1 year	(8,561)	–	(8,561)
Net assets	160,207	22,024	182,231

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,071	1,960	4,031
Current assets	193,142	–	193,142
Creditors less than 1 year	(18,607)	–	(18,607)
Net assets	176,606	1,960	178,566

25. Related parties

No transactions with related parties were undertaken such as are required to be disclosed.

HALTON PLAY COUNCIL LIMITED

England & Wales - Charity number 1066784

Accounts

Company registration number: 03331471
Charity registration number: 1066784

Halton Play Council Limited

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Davidson Stant Limited
The Glen
Knutsford Old Road
Stockton Heath
Warrington
Cheshire
WA4 2LD

Halton Play Council Limited

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Halton Play Council Limited

Reference and Administrative Details

Chairman	Reg Spooner
Trustees	Sally Hendry Cllr M. Dennett Allan Massey Reg Spooner Colin Leslie Cllr Rosie Leck Cllr Carol Plumpton Cllr Margaret Ratcliffe Cllr John Stockton
Secretary	Colin Leslie
Charity Registration Number	1066784
Company Registration Number	03331471
	The charity is incorporated in England and Wales.
Registered Office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF
Principal Office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF
Independent Examiner	Davidson Stant Limited The Glen Knutsford Old Road Stockton Heath Warrington Cheshire WA4 2LD

Halton Play Council Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The charity's objectives and its principal activity is providing support and representation to the voluntary sector within Halton in both play and work activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Achievements and Performance

June 2021 saw the appointment of a new Resource Centre Manager to oversee the operation of the Shop and building. This is in line with the future progression plan. The new team reviewed the store layout and inventory, which resulted in a better customer experience in store and new up to date trending lines.

The Short breaks service continued to operate well post COVID, although our Open Access Playschemes did not operate due to difficulties in frequent changes to guidance. The service was in the final year of the contract with a re tender submitted in January 2022. This was successful and the tender awarded to HPC for 3 years – due to start on 1st April 2022

A grant was awarded from MWRA to support A Reuse Hub – this was for clothing, books and Toy Library Primarily. The scheme was operated by one staff member with hours funded from the grant.

CHAIRMAN's REPORT 2021-2022.

This past year has been a successful year for the charity. In spite of starting just after the third lockdown the staff and management alike have pulled together and have turned what easily could have been a difficult situation into another year of achievement, helping the people we are here to serve.

Our funding has remained stable for the year consisting of -.

HBC commissioned service grant of £79,938

Rateable value grant £4,000

Playscheme grant £10,000.

In addition to this we received.

MWRA reuse hub grant £8,000.

Furlough payment £362.76.

We were fortunate in being selected for a chosen local charity award by Ineos/Inovyn of £1,000.

PM Projen donation of £3,236.37

However there have been a few setbacks during the period, most notable of which are the two break - ins on 12th May and the 27th of June, on both occasions the thieves gained entry via the emergency exit to the left of the building which gives access to the offices. On both occasions considerable damage was done to the premisses although nothing was taken. The cost of repairs and improvements to security were considerable totalling £5,542.47 although a considerable amount was claimed off our building's insurance.

Staffing this year has not been an issue and I think we have at this time more people either directly or indirectly employed than at any time during my 7 years involvement with the charity.

At the period in question, we had-

7 Staff employed at the charity headquarters in Mersey Road all of whom are paid by the charity, although in some instances part of these costs are covered by the HBC Commissioned Services Grant.

19 Staff employed in the commissioned services environment all of whom are paid from the HBC grant.

1 staff member employed via the Halton back to work scheme (ILM0.)

In addition to this we have the services of 5 volunteers whose contribution to the running of the centre we are very grateful for and the skills and expertise they bring is much appreciated.

I am sorry to say that in December last year our good old faithful van let us down whilst out on deliveries. I felt I had to include this item as, for once, absolutely no blame whatsoever can be apportioned to myself. However, the cost of repairs were considerable totalling £920 none of which could be recouped through insurance as the policy does not include mechanical breakdown.

Once again, my thanks go to all board members, trustees and volunteers who give up their time throughout the year on behalf of the charity and look forward to your continued support in the future.

A special thanks go to our manager Joyce Reilly without whom the charity would certainly not be the efficient and well-run organisation that we have come to expect. Thank you, Joyce.

As a final item I feel it is appropriate to include our heartfelt thanks to a trusted member of our team for many years. Lorraine Currie passed away on 20th November 2021. She was a valued member and friend to many of us in the charity and I know she will be sorely missed.

TREASURER'S REPORT FOR 2021/22 ACCOUNTS

Statement of Financial Activities

2021/22 proved to be a tighter financial year than the previous year. Income stayed broadly in line with the previous year, however expenditure rose by £37,881 year-on-year. This is reflected in the *'Statement of Financial Activities'* as a decrease in *Total Funds* on the *'Net (expenditure)/income* line of £2,171.

2021/22 proved to be a tighter financial year than the previous year. Income stayed broadly in line with the previous year, however expenditure rose by £37,881 year-on-year. This is reflected in the *'Statement of Financial Activities'* as a decrease in *Total Funds* on the *'Net (expenditure)/income* line of £2,171.

In the current climate of climbing inflation, it's a credit to Joyce and her team to contain the rising costs and break even for the year.

Balance Sheet

Our *Fixed Assets* increased between years by £915, and our working capital decreased by £3,086, reflecting the decrease in *Net expenditure.*

Our *Fixed Assets* increased between years by £915, and our working capital decreased by £3,086, reflecting the decrease in *Net expenditure.*

Together they reflect the decrease in funds of £2,171.

Summary

With the ongoing financial and economic pressures, it has been a financially better year than expected. As it is likely that these pressures will continue through the next financial year, the Board will need to continue to be vigilant with the finances so that we can weather the changes ahead.

With the ongoing financial and economic pressures, it has been a financially better year than expected. As it is likely that these pressures will continue through the next financial year, the Board will need to continue to be vigilant with the finances so that we can weather the changes ahead.

I would like to record my thanks to Joyce, Amie, Lisa, Helen and all the staff for their continued hard work and dedication in achieving a much better position than was estimated.

Structure, governance and management

Organisational structure

The organisation is a charitable company limited by guarantee. The charity was established under a Memorandum and Articles of Association which established the objects and powers of the charity and it's trustees.

The nine trustees in office at 31st March 2022 are listed on page 1.

Major risks and management of those risks

The trustees consider the level of reserves to be prudent to support the future activities of the charity.

Statement of trustees' responsibilities

The trustees (who are also the directors of Halton Play Council Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

Halton Play Council Limited

Trustees' Report

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 12/12/23 and signed on its behalf by:

.....

Cllr M. Dennett
Trustee

Halton Play Council Limited

Independent Examiner's Report to the trustees of Halton Play Council Limited ('the Company')

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

Responsibilities and basis of report

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

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

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

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

Halton Play Council Limited

Independent Examiner's Report to the trustees of Halton Play Council Limited ('the Company')

M.J. Stant

Mark J Stant FCA

The Glen
Knutsford Old Road
Stockton Heath
Warrington
Cheshire
WA4 2LD

Date: 12/12/2022.

Halton Play Council Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Revaluation Reserve £	Restricted £	Total 2022 £
Income and Endowments from:					
Donations and grants	3	23,881	-	90,568	114,449
Other trading activities		84,007	-	53	84,060
Investment income	4	17	-	-	17
Total income		107,905	-	90,621	198,526
Expenditure on:					
Fundraising trading		(23,444)	-	-	(23,444)
Charitable activities	5	(33,862)	-	(143,391)	(177,253)
Total expenditure		(57,306)	-	(143,391)	(200,697)
Net income/(expenditure)		50,599	-	(52,770)	(2,171)
Net movement in funds		50,599	-	(52,770)	(2,171)
Reconciliation of funds					
Total funds brought forward		171,751	26,491	261,567	459,809
Total funds carried forward	16	222,350	26,491	208,797	457,638

	Note	Unrestricted £	Revaluation Reserve £	Restricted £	Total 2021 £
Income and Endowments from:					
Donations and grants	3	48,533	-	126,147	174,680
Other trading activities		25,728	-	46	25,774
Investment income	4	39	-	-	39
Total income		74,300	-	126,193	200,493
Expenditure on:					
Fundraising trading		(12,620)	-	-	(12,620)
Charitable activities	5	(23,996)	-	(126,200)	(150,196)
Total expenditure		(36,616)	-	(126,200)	(162,816)
Net income/(expenditure)		37,684	-	(7)	37,677
Other recognised gains and losses					
Net movement in funds		37,684	-	(7)	37,677
Reconciliation of funds					
Total funds brought forward		134,067	26,491	261,574	422,132
Total funds carried forward	16	171,751	26,491	261,567	459,809

The notes on pages 11 to 17 form an integral part of these financial statements.

Halton Play Council Limited

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 16.

Halton Play Council Limited

(Registration number: 03331471)
Balance Sheet as at 31 March 2022

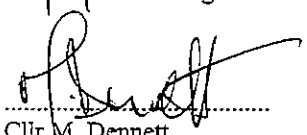
	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	264,030	263,115
Current assets			
Stocks	11	30,296	33,230
Debtors	12	7,254	5,272
Cash at bank and in hand	13	174,665	165,408
		212,215	203,910
Creditors: Amounts falling due within one year	14	(18,607)	(7,216)
Net current assets		193,608	196,694
Net assets		457,638	459,809
Funds of the charity:			
Restricted		208,797	261,567
Unrestricted income funds			
Revaluation Reserve		26,491	26,491
General Funds		222,350	171,751
Total unrestricted funds		248,841	198,242
Total funds	16	457,638	459,809

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 12/12/22 and signed on their behalf by:



Cllr M. Dennett
Trustee

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation
Halton Play Council Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants
Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated
Furniture and equipment	25% reducing balance basis

Motor vehicles	25% reducing balance basis

Stock
Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	6,546	-	6,546
Grants, including capital grants;			
Government grants	17,335	90,568	107,903
Total for 2022	23,881	90,568	114,449
Total for 2021	48,533	126,147	174,680

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	17	17
Total for 2022	17	17
Total for 2021	39	39

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Play Scheme		3,856	51,731	55,587
Play Council		29,103	6,105	35,208
Toy Library		-	347	347
Commissioned Services		(1,555)	84,555	83,000
Depreciation, amortisation and other similar costs		-	653	653
Allocated support costs	6	65	-	65
Governance costs	6	2,393	-	2,393
Total for 2022		33,862	143,391	177,253
Total for 2021		23,996	126,200	150,196

	Total expenditure £
In addition to the expenditure analysed above, there are also governance costs of £2,393 (2021 - £2,784) which relate directly to charitable activities. See note 6 for further details.	

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Other governance costs	(20)	(20)
Allocated support costs	2,413	2,413
Total for 2022	2,393	2,393
Total for 2021	2,784	2,784

7 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	1,343	1,016

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2021	285,856	74,255	13,415	373,526
Additions	-	2,258	-	2,258
At 31 March 2022	285,856	76,513	13,415	375,784
Depreciation				
At 1 April 2021	25,857	71,195	13,359	110,411
Charge for the year	-	1,329	14	1,343
At 31 March 2022	25,857	72,524	13,373	111,754
Net book value				
At 31 March 2022	259,999	3,989	42	264,030
At 31 March 2021	259,999	3,060	56	263,115

11 Stock

	2022 £	2021 £
Stocks	30,296	33,230

12 Debtors

	2022 £	2021 £
Trade debtors	1,555	1,364
Prepayments	5,699	3,908
	7,254	5,272

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	1,831	122
Cash at bank	172,834	165,286
	174,665	165,408

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	1,101	2,522
Other taxation and social security	3,713	2,174
VAT grant repayable	(20)	20
Other creditors	771	-
Accruals	13,042	2,500
	18,607	7,216

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £674 (2021 - £457).

16 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted				
General	171,751	107,905	(57,306)	222,350
Revaluation reserve	26,491	-	-	26,491
Total unrestricted	198,242	107,905	(57,306)	248,841
Restricted	261,567	90,621	(143,391)	208,797
Total funds	459,809	198,526	(200,697)	457,638

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
General	134,067	74,300	(36,616)	171,751
Revaluation reserve	26,491	-	-	26,491
Total unrestricted	160,558	74,300	(36,616)	198,242
Restricted	261,574	126,193	(126,200)	261,567
Total funds	422,132	200,493	(162,816)	459,809

17 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	165,408	9,257	174,665
Net debt	165,408	9,257	174,665

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	118,780	46,628	165,408
Net debt	118,780	46,628	165,408

HALTON PLAY COUNCIL LIMITED

England & Wales - Charity number 1066784

Accounts

Company registration number: 03331471
Charity registration number: 1066784

Halton Play Council Limited

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Davidson Stant Limited
The Glen
Knutsford Old Road
Stockton Heath
Warrington
Cheshire
WA4 2LD

Halton Play Council Limited

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Halton Play Council Limited

Reference and Administrative Details

Chairman	Reg Spooner
Trustees	Sally Hendry Cllr M. Dennett Allan Massey Reg Spooner Colin Leslie Cllr Rosie Leck Cllr Carole Plumton Walsh
Secretary	Colin Leslie
Principal Office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF
Registered Office	Play Resource Centre 10 Mersey Road Runcorn Cheshire WA7 1DF The charity is incorporated in England and Wales.
Company Registration Number	03331471
Charity Registration Number	1066784
Independent Examiner	Davidson Stant Limited The Glen Knutsford Old Road Stockton Heath Warrington Cheshire WA4 2LD

Halton Play Council Limited

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's objectives and its principal activity is providing support and representation to the voluntary sector within Halton in both play and work activities.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Halton Play Council began the year with enormous challenges ahead due to the COVID pandemic.

Despite this we supported every family registered for our short break service in a manner appropriate to their need - this was by face-to-face contact, online, phone calls and home deliveries of resources. We were the only short break service in the Borough who did not miss one single week of service delivery.

The scrapstore adapted its service by offering "click and collect" operated by limited staff.

Halton Play Council Limited

Trustees' Report

CHAIRMAN'S REPORT FOR 2020/21 ACCOUNTS

As everyone is aware this year has presented many challenges nobody was prepared for. This has made necessary an adjustment and adaptation of our strategies in order to continue to operate in a cost-effective manner whilst keeping staff and customers safe.

I would like to thank all our staff and volunteers for cooperation and adjusting their lifestyle and their ways of working in order to allow these changes to take place.

In spite of all the difficulties and apart from the government enforced lockdown periods the charity has continued to operate and support all the services we have in the past in an uninterrupted fashion.

During Covid 19 outbreak it was necessary to close the shop and scrap store during the spring and winter lockdown although we did offer a small telephone service for prearranged collections which was utilised on a number of occasions.

The charity management was able to take advantage of the government sponsored furlough scheme and because of this no redundances were necessary. The charity received £15,093 in furlough support from HMRC.

A rateable value and business support grant of £39,143 was received from Halton Borough Council on top of the commissioned services.

This year has been exceptional not only in respect of the unusual circumstances in which we found ourselves operating but also in terms of the amount of monies received from third parties, this has meant that in spite of the charity not being able to take advantage of any room hire income during the pandemic and the loss of income from the shop and scrap store due to lockdown closure periods we have been able to remain profitable.

Our Short Break services ran as normal throughout the borough every week on Saturdays. We were the ONLY service to continue to offer face to face Short Break support in the Borough. We also adapted so that we could support those who were unable to attend due to the health conditions/anxiety. This saw the home delivery of craft/activity bags on 3 separate occasions, coupled with the opportunity to take part in online group sessions. We also posted a daily activity on our Play Services Facebook page every day from April to September to help families to keep busy. Our Open Access Playscheme were unable to operate but we did provide bespoke SEN Short Break support by delivering in two venues during the Easter break, May Half Term and the Summer Holidays.

Since Nathan, the shop supervisor resigned we have, with the help of other staff and volunteers been operating successfully with this position vacant, although going forward we are looking to fill the position. The scrap store has continued to raise valuable funds throughout the year with some major furniture donations earning us considerable income.

Due to the efforts of one of our volunteers we now fully utilise eBay which has enabled us to broaden the availability of our saleable donations.

We have continued to utilise the Halton People into Jobs scheme offering employment to individuals two of which remain with us one as a volunteer and one in employment.

We now find ourselves with a number of new and much needed volunteers numbering five in all.

Volunteers are an essential part of our operation, and we would not be able to operate in the same capacity without their services. Once again, I would like to take this opportunity to thank all our volunteers for their commitment to the charity throughout the year.

Halton Play Council Limited

Trustees' Report

My thanks to all the Board Members and Trustees who give up their time throughout the year on behalf of the charity and look forward to your continued support in the future.

A special thanks go to our Manager Joyce Reilly who once again has proven to be an efficient and dedicated professional in all she does regardless of the challenges that are put before her. Her staff management abilities are beyond reproach, and I know every Board member appreciates all the time and effort she gives to the Charity.

Reg Spooner. Chairman December 2021

TREASURER'S REPORT FOR 2020/21 ACCOUNTS

Statement of Financial Activities

2020/21 like 2019/20, proved to be a better financial year than previous years. The position regarding the change in management and associated costs as outlined in last year's treasurers report is broadly the same.

However, due to the dedication and hard work of Joyce and the staff, costs were reduced year on year by £30,082, and income was decreased year on year by £18,665. This is reflected in the 'Statement of Financial Activities' as an increase in 'Total Funds on the Net (expenditure)/income' line.

Balance Sheet

Our Fixed Assets decreased between years by £604, due to depreciation, and our working capital increased by £38,281, reflecting the increase in Net expenditure.

Together they reflect the increase in funds of £37,677.

Summary

Although it has been a financially better year, the unusual times brought upon by the pandemic, has continued to present financial and staffing pressures. As a Board, we need to continue to be vigilant with the finances so that we can weather the changes ahead.

I would like to record my thanks to Joyce, Amie, Helen and all the staff for their continued hard work and dedication in achieving a much better position than was estimated twelve months ago.

Structure, governance and management

Organisational structure

The organisation is a charitable company limited by guarantee. The charity was established under a Memorandum and Articles of Association which established the objects and powers of the charity and it's trustees.

The eight trustees in office at 31st March 2021 are listed on page 1.

Halton Play Council Limited

Trustees' Report

Major risks and management of those risks

The trustees consider the level of reserves to be prudent to support the future activities of the charity.

The annual report was approved by the trustees of the charity on 14/12/21 and signed on its behalf by:

.....
Cllr M. Dennett
Trustee

Halton Play Council Limited

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Halton Play Council Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14/12/21 and signed on its behalf by:

.....

Cllr M. Dennett
Trustee

Halton Play Council Limited

Independent Examiner's Report to the trustees of Halton Play Council Limited

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

.....
Mark J Stant FCA

The Glen
Knutsford Old Road
Stockton Heath
Warrington
Cheshire
WA4 2LD

Date:.....

Halton Play Council Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Revaluation Reserve £	Restricted £	Total 2021 £
Income and Endowments from:					
Donations and grants	3	48,533	-	126,147	174,680
Other trading activities		25,728	-	46	25,774
Investment income	4	39	-	-	39
Total income		74,300	-	126,193	200,493
Expenditure on:					
Fundraising trading		(12,620)	-	-	(12,620)
Charitable activities	5	(23,996)	-	(126,200)	(150,196)
Total expenditure		(36,616)	-	(126,200)	(162,816)
Net income/(expenditure)		37,684	-	(7)	37,677
Net movement in funds		37,684	-	(7)	37,677
Reconciliation of funds					
Total funds brought forward		134,067	26,491	261,574	422,132
Total funds carried forward	16	171,751	26,491	261,567	459,809

	Note	Unrestricted £	Revaluation Reserve £	Restricted £	Total 2020 £
Income and Endowments from:					
Donations and grants	3	30,547	-	108,881	139,428
Other trading activities		79,219	-	379	79,598
Investment income	4	132	-	-	132
Total income		109,898	-	109,260	219,158
Expenditure on:					
Fundraising trading		(17,384)	-	-	(17,384)
Charitable activities	5	(30,589)	-	(144,925)	(175,514)
Total expenditure		(47,973)	-	(144,925)	(192,898)
Net income/(expenditure)		61,925	-	(35,665)	26,260
Other recognised gains and losses					
Net movement in funds		61,925	-	(35,665)	26,260
Reconciliation of funds					
Total funds brought forward		72,142	26,491	297,239	395,872
Total funds carried forward	16	134,067	26,491	261,574	422,132

The notes on pages 11 to 17 form an integral part of these financial statements.

Halton Play Council Limited

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 16.

Halton Play Council Limited

(Registration number: 03331471)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	263,115	263,719
Current assets			
Stocks	11	33,230	35,964
Debtors	12	5,272	8,538
Cash at bank and in hand	13	165,408	118,780
		203,910	163,282
Creditors: Amounts falling due within one year	14	(7,216)	(4,869)
Net current assets		196,694	158,413
Net assets		459,809	422,132
Funds of the charity:			
Restricted		261,567	261,574
Unrestricted income funds			
Revaluation Reserve		26,491	26,491
General Funds		171,751	134,067
Total unrestricted funds		198,242	160,558
Total funds	16	459,809	422,132

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 14/12/21 and signed on their behalf by:

.....

Cllr M. Dennett
Trustee

The notes on pages 11 to 17 form an integral part of these financial statements.

1 Charity status

The charity is limited by share capital, incorporated in England and Wales.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation
Halton Play Council Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Land and buildings	Not depreciated
Furniture and equipment	25% reducing balance basis

Motor vehicles	25% reducing balance basis

The cost of land included in the balance sheet but not depreciated is £259,999.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	7,689	-	7,689
Grants, including capital grants;			
Government grants	40,844	126,147	166,991
Total for 2021	48,533	126,147	174,680
Total for 2020	30,547	108,881	139,428

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	39	39
Total for 2021	39	39
Total for 2020	132	132

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Play Scheme		4,610	41,209	45,819
Play Council		16,602	1,651	18,253
Commissioned Services		-	83,101	83,101
Depreciation, amortisation and other similar costs		-	239	239
Governance costs	6	2,784	-	2,784
Total for 2021		23,996	126,200	150,196
Total for 2020		30,589	144,925	175,514

	Total expenditure £
In addition to the expenditure analysed above, there are also governance costs of £2,784 (2020 - £2,562) which relate directly to charitable activities. See note 6 for further details.	

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	2,784	2,784
Total for 2021	2,784	2,784
Total for 2020	2,562	2,562

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	1,016	1,239

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	285,856	73,843	13,415	373,114
Additions	-	412	-	412
At 31 March 2021	285,856	74,255	13,415	373,526
Depreciation				
At 1 April 2020	25,857	70,198	13,340	109,395
Charge for the year	-	997	19	1,016
At 31 March 2021	25,857	71,195	13,359	110,411
Net book value				
At 31 March 2021	259,999	3,060	56	263,115
At 31 March 2020	259,999	3,645	75	263,719

11 Stock

	2021 £	2020 £
Stocks	33,230	35,964

12 Debtors

	2021 £	2020 £
Trade debtors	1,364	2,636
Prepayments	3,908	5,545
VAT recoverable	-	357
	5,272	8,538

13 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	122	270
Cash at bank	165,286	118,510
	165,408	118,780

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	2,522	1,500
Other taxation and social security	2,174	-
VAT grant repayable	20	-
Other creditors	-	83
Accruals	2,500	3,286
	7,216	4,869

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £457 (2020 - £522).

16 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted				
General	134,067	74,300	(36,616)	171,751
Revaluation reserve	26,491	-	-	26,491
Total unrestricted	160,558	74,300	(36,616)	198,242
Restricted	261,574	126,193	(126,200)	261,567
Total funds	422,132	200,493	(162,816)	459,809

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted				
General	72,142	109,898	(47,973)	134,067
Revaluation reserve	26,491	-	-	26,491
Total unrestricted	98,633	109,898	(47,973)	160,558
Restricted	297,239	109,260	(144,925)	261,574
Total funds	395,872	219,158	(192,898)	422,132

17 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	118,780	46,628	165,408
Net debt	118,780	46,628	165,408

	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	87,267	31,513	118,780
Net debt	87,267	31,513	118,780