

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 redundancies 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 salable 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 its trustees.

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

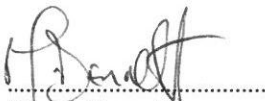
Halton Play Council Limited

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

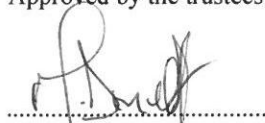
The trustees (who are also the directors of Halton Play Council Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and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

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

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
		<u>203,910</u>	<u>163,282</u>
Creditors: Amounts falling due within one year	14	<u>(7,216)</u>	<u>(4,869)</u>
Net current assets		<u>196,694</u>	<u>158,413</u>
Net assets		<u>459,809</u>	<u>422,132</u>
Funds of the charity:			
Restricted		<u>261,567</u>	<u>261,574</u>
Unrestricted income funds			
Revaluation Reserve		26,491	26,491
General Funds		<u>171,751</u>	<u>134,067</u>
Total unrestricted funds		<u>198,242</u>	<u>160,558</u>
Total funds	16	<u>459,809</u>	<u>422,132</u>


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.

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

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

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

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	<u>48,533</u>	<u>126,147</u>	<u>174,680</u>
Total for 2020	<u>30,547</u>	<u>108,881</u>	<u>139,428</u>

4 Investment income

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

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

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		<u>23,996</u>	<u>126,200</u>	<u>150,196</u>
Total for 2020		<u>30,589</u>	<u>144,925</u>	<u>175,514</u>

**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	<u>2,784</u>	<u>2,784</u>
Total for 2020	<u>2,562</u>	<u>2,562</u>

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>1,016</u>	<u>1,239</u>

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

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	<u>285,856</u>	<u>74,255</u>	<u>13,415</u>	<u>373,526</u>
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	<u>25,857</u>	<u>71,195</u>	<u>13,359</u>	<u>110,411</u>
Net book value				
At 31 March 2021	<u>259,999</u>	<u>3,060</u>	<u>56</u>	<u>263,115</u>
At 31 March 2020	<u>259,999</u>	<u>3,645</u>	<u>75</u>	<u>263,719</u>

11 Stock

	2021 £	2020 £
Stocks	<u>33,230</u>	<u>35,964</u>

12 Debtors

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

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Cash and cash equivalents

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

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
	<u>7,216</u>	<u>4,869</u>

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	<u>26,491</u>	<u>-</u>	<u>-</u>	<u>26,491</u>
Total unrestricted	160,558	74,300	(36,616)	198,242
Restricted	<u>261,574</u>	<u>126,193</u>	<u>(126,200)</u>	<u>261,567</u>
Total funds	<u>422,132</u>	<u>200,493</u>	<u>(162,816)</u>	<u>459,809</u>

Halton Play Council Limited

Notes to the Financial Statements for the Year Ended 31 March 2021

	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

