

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

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	11

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.

Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

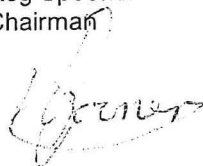
I would like to thank all other board members, all staff, volunteers and management who have assisted in my time as Chairman.

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



Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

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
Reginald Spooner
Colin Leslie
Cllr Rosie Leck

(Resigned 10 January 2023)

Cllr Carole Plumpton Walsh
Cllr Margaret Ratcliffe
Cllr John Stockton
Cllr Christopher Rowe
Helen Leslie

(Served from 1 May 2022 to 26 January 2023)

(Resigned 1 May 2022)

(Resigned 1 May 2022)

(Appointed 1 May 2022)

(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 its trustees.

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

Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

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	<u>160,207</u>	<u>-</u>	<u>22,024</u>	<u>182,231</u>

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.

Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2023

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).

Halton Play Council Limited

Company Limited by Guarantee

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

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 (restated) Total funds £
	Note				
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		<u>148,673</u>	<u>112,739</u>	<u>261,412</u>	<u>198,526</u>
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		<u>(165,072)</u>	<u>(92,675)</u>	<u>(257,747)</u>	<u>(453,278)</u>
Net income/(expenditure) and net movement in funds		<u>(16,399)</u>	<u>20,064</u>	<u>3,665</u>	<u>(254,752)</u>
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		<u>176,606</u>	<u>1,960</u>	<u>178,566</u>	<u>433,318</u>
Total funds carried forward		<u>160,207</u>	<u>22,024</u>	<u>182,231</u>	<u>178,566</u>

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

		2023	2022
	Note	£	(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
		<u>187,446</u>	<u>193,142</u>
Creditors: amounts falling due within one year	21	(8,561)	(18,607)
Net current assets		<u>178,885</u>	<u>174,535</u>
Total assets less current liabilities		<u>182,231</u>	<u>178,566</u>
Net assets		<u>182,231</u>	<u>178,566</u>
Funds of the charity			
Restricted funds		22,024	1,960
Unrestricted funds:			
Other unrestricted income funds		160,207	176,606
Total unrestricted funds		<u>160,207</u>	<u>176,606</u>
Total charity funds	23	<u>182,231</u>	<u>178,566</u>

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.

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

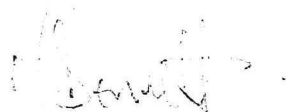
Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Position *(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.

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

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 102) 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.

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>27,807</u>	<u>112,645</u>	<u>140,452</u>
	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
	<u>23,881</u>	<u>90,568</u>	<u>114,449</u>

7. Other trading activities

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Other trading activities	<u>120,237</u>	<u>94</u>	<u>120,331</u>

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Other trading activities *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£
Other trading activities	<u>84,007</u>	<u>53</u>	<u>84,060</u>

8. Investment income

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Bank interest receivable	<u>629</u>	<u>629</u>	<u>17</u>	<u>17</u>

9. Costs of other trading activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022 <i>(restated)</i>
	£	£	£	£
Fundraising trading	<u>—</u>	<u>—</u>	<u>23,444</u>	<u>23,444</u>

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>165,072</u>	<u>92,675</u>	<u>257,747</u>
	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
	<u>33,862</u>	<u>143,391</u>	<u>177,253</u>

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
	<u>255,273</u>	<u>2,474</u>	<u>257,747</u>	<u>177,253</u>

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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
	<u>2,474</u>	<u>2,474</u>	<u>2,458</u>

13. Exceptional items

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other exceptional expenditure	<u>—</u>	<u>—</u>	<u>—</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 (restated) £
Other exceptional expenditure	<u>19,073</u>	<u>233,508</u>	<u>252,581</u>

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	<u>1,115</u>	<u>1,343</u>

15. Independent examination fees

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Staff costs

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

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

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	<u>18,117</u>	<u>58,826</u>	<u>13,415</u>	<u>90,358</u>
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	<u>16,647</u>	<u>56,982</u>	<u>13,383</u>	<u>87,012</u>
Carrying amount				
At 31 Mar 2023	<u>1,470</u>	<u>1,844</u>	<u>32</u>	<u>3,346</u>
At 31 Mar 2022	<u>1,960</u>	<u>2,029</u>	<u>42</u>	<u>4,031</u>

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Stocks

	2023	2022 <i>(restated)</i>
	£	£
Stocks	<u>15,615</u>	<u>11,223</u>

20. Debtors

	2023	2022 <i>(restated)</i>
	£	£
Trade debtors	670	1,555
Prepayments and accrued income	<u>7,379</u>	<u>5,699</u>
	<u>8,049</u>	<u>7,254</u>

21. Creditors: amounts falling due within one year

	2023	2022 <i>(restated)</i>
	£	£
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
	<u>8,561</u>	<u>18,607</u>

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).

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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)	—
	<u>248,841</u>	<u>148,673</u>	<u>(165,072)</u>	<u>—</u>	<u>(72,235)</u>	<u>160,207</u>

	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	—	—	—	—	—	—
	<u>171,751</u>	<u>107,905</u>	<u>(76,379)</u>	<u>(26,671)</u>	<u>—</u>	<u>176,606</u>

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
	<u>208,797</u>	<u>112,739</u>	<u>(92,675)</u>	<u>—</u>	<u>(206,837)</u>	<u>22,024</u>

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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.