

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**

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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.

# **Halton Play Council Limited**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2024**

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#### **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

# Halton Play Council Limited

## Company Limited by Guarantee

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

**Year ended 31 March 2024**

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#### 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 its 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.

# Halton Play Council Limited

## Company Limited by Guarantee

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

Year ended 31 March 2024

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#### 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.

# Halton Play Council Limited

## Company Limited by Guarantee

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

**Year ended 31 March 2024**

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#### **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**

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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).

# **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 2024**

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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

			2024		2023
		Unrestricted	Restricted	Total funds	Total funds
	Note	funds	funds		
		£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>146,871</u>	<u>115,422</u>	<u>262,293</u>	<u>261,412</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	(165,988)	(104,944)	(270,932)	(257,747)
<b>Total expenditure</b>		<u>(165,988)</u>	<u>(104,944)</u>	<u>(270,932)</u>	<u>(257,747)</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>(19,117)</u>	<u>10,478</u>	<u>(8,639)</u>	<u>3,665</u>
<b>Reconciliation of funds</b>					
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		<u>160,207</u>	<u>22,024</u>	<u>182,231</u>	<u>178,566</u>
<b>Total funds carried forward</b>		<u>141,090</u>	<u>32,502</u>	<u>173,592</u>	<u>182,231</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 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 £
<b>Fixed assets</b>			
Tangible fixed assets	16	2,510	3,346
<b>Current assets</b>			
Stocks	17	14,928	15,615
Debtors	18	7,750	8,049
Cash at bank and in hand		156,583	163,782
		<u>179,261</u>	<u>187,446</u>
<b>Creditors: amounts falling due within one year</b>	19	(8,179)	(8,561)
<b>Net current assets</b>		<u>171,082</u>	<u>178,885</u>
<b>Total assets less current liabilities</b>		<u>173,592</u>	<u>182,231</u>
<b>Net assets</b>		<u>173,592</u>	<u>182,231</u>
<b>Funds of the charity</b>			
Restricted funds		32,502	22,024
Unrestricted funds:			
Other unrestricted income funds		141,090	160,207
<b>Total unrestricted funds</b>		<u>141,090</u>	<u>160,207</u>
<b>Total charity funds</b>	21	<u>173,592</u>	<u>182,231</u>

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.

# Halton Play Council Limited

## Company Limited by Guarantee

### Statement of Financial Position *(continued)*

**31 March 2024**

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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

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

# **Halton Play Council Limited**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2024**

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#### **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 2024

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#### 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 2024

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#### 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 2024

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#### 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.

# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 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 £
<b>Donations</b>			
Appeals and donations	797	9,322	10,119
<b>Grants</b>			
Grants receivable	12,725	106,100	118,825
	<u>13,522</u>	<u>115,422</u>	<u>128,944</u>

  

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

#### 7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Other trading activities	<u>131,006</u>	<u>—</u>	<u>131,006</u>

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# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 7. Other trading activities *(continued)*

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

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>2,343</u>	<u>2,343</u>	<u>629</u>	<u>629</u>

#### 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	<u>2,500</u>	<u>–</u>	<u>2,500</u>
	<u>165,988</u>	<u>104,944</u>	<u>270,932</u>

	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	<u>2,474</u>	<u>–</u>	<u>2,474</u>
	<u>165,072</u>	<u>92,675</u>	<u>257,747</u>

# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 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
	<u>268,432</u>	<u>2,500</u>	<u>270,932</u>	<u>257,747</u>

#### 11. Analysis of support costs

	Analysis of support costs £	Total 2024 £	Total 2023 £
Governance costs	<u>2,500</u>	<u>2,500</u>	<u>2,474</u>

#### 12. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>836</u>	<u>1,115</u>

#### 13. Independent examination fees

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

#### 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
	<u>195,627</u>	<u>175,341</u>

# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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#### 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 £
<b>Cost</b>				
<b>At 1 Apr 2023 and 31 Mar 2024</b>	<u>18,117</u>	<u>58,826</u>	<u>13,415</u>	<u>90,358</u>
<b>Depreciation</b>				
At 1 Apr 2023	16,647	56,982	13,383	87,012
Charge for the year	367	461	8	836
<b>At 31 Mar 2024</b>	<u>17,014</u>	<u>57,443</u>	<u>13,391</u>	<u>87,848</u>
<b>Carrying amount</b>				
<b>At 31 Mar 2024</b>	<u>1,103</u>	<u>1,383</u>	<u>24</u>	<u>2,510</u>
At 31 Mar 2023	<u>1,470</u>	<u>1,844</u>	<u>32</u>	<u>3,346</u>

#### 17. Stocks

	<b>2024</b> £	<b>2023</b> £
Stocks	<u>14,928</u>	<u>15,615</u>

#### 18. Debtors

	<b>2024</b> £	<b>2023</b> £
Trade debtors	—	670
Prepayments and accrued income	<u>7,750</u>	<u>7,379</u>
	<u>7,750</u>	<u>8,049</u>

# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

#### 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)
	<u>8,179</u>	<u>8,561</u>

#### 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	–	–	–	–	–
	<u>160,207</u>	<u>146,871</u>	<u>(165,988)</u>	<u>–</u>	<u>141,090</u>

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

##### 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
	<u>22,024</u>	<u>115,422</u>	<u>(104,944)</u>	<u>–</u>	<u>32,502</u>

# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2024

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

##### 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.

# Halton Play Council Limited

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

#### 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)
<b>Net assets</b>	<b>141,090</b>	<b>32,502</b>	<b>173,592</b>

  

	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)
<b>Net assets</b>	<b>160,207</b>	<b>22,024</b>	<b>182,231</b>

#### 23. Related parties

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

