

COMPANY REGISTRATION NUMBER: 03331471
CHARITY REGISTRATION NUMBER: 1066784

Halton Play Council Limited
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

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

Halton Play Council Limited

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

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

Chair's report

Introduction

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

Achievements and Income Sources

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

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

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

Staffing Overview

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

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

Leadership Changes

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

Halton Play Council Limited

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

Year ended 31 March 2025

Future

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

Acknowledgements

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

Mark Dennett
Chairman to the Board of Trustees

Halton Play Council Limited

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

Year ended 31 March 2025

Reference and administrative details

Registered charity name Halton Play Council Limited

Charity registration number 1066784

Company registration number 03331471

Principal office and registered office
Play Resource Centre
10 Mersey Road
Runcorn
Cheshire
WA7 1DF
UK

The trustees

Sally Hendry	(Died 23 June 2024)
Cllr Mark Dennett	
Colin Leslie	
Cllr Rosie Leck	(Resigned 12 December 2024)
Cllr Carol Plumptre Walsh	(Resigned 12 December 2024)
Cllr Christopher Rowe	
Helen Leslie	
Christopher Cavanagh	(Resigned 7 April 2025)
Joel Cavanagh	(Resigned 7 April 2025)
Katie Howard	(Appointed 1 April 2024)

Company secretary Reginald Spooner

Independent examiner Rachel Palombella FCA
AGP Chartered Accountants
Sycamore House
Sutton Quays Business Park
Sutton Weaver
Runcorn
Cheshire
WA7 3EH

Structure, governance and management

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

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

Recruitment and appointment of trustees

The trustees are selected by appointment by the committee.

Halton Play Council Limited

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

Year ended 31 March 2025

Objectives and activities

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

Public benefit

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

TREASURER'S REPORT

Statement of Financial Activities

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

Statement of Financial Position

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

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

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

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

Summary

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

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

Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

Reserves policy

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

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

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

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

Major risks and management of those risks

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

Plans for future periods

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

Small company provisions

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

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



Cllr Mark Dennett
Chairman

Halton Play Council Limited

Company Limited by Guarantee

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

Year ended 31 March 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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 2025

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



Rachel Palombella FCA
Independent Examiner

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

02 December 2025

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
Income and endowments					
Donations and grants	5	13,410	112,916	126,326	128,944
Other trading activities	6	121,919	158	122,077	131,006
Investment income	7	2,156	—	2,156	2,343
Total income		<u>137,485</u>	<u>113,074</u>	<u>250,559</u>	<u>262,293</u>
Expenditure					
Expenditure on charitable activities	8,9	(214,623)	(74,706)	(289,329)	(270,932)
Total expenditure		<u>(214,623)</u>	<u>(74,706)</u>	<u>(289,329)</u>	<u>(270,932)</u>
Net expenditure		<u>(77,138)</u>	<u>38,368</u>	<u>(38,770)</u>	<u>(8,639)</u>
Transfers between funds		70,043	(70,043)	—	—
Net movement in funds		<u>(7,095)</u>	<u>(31,675)</u>	<u>(38,770)</u>	<u>(8,639)</u>
Reconciliation of funds					
Total funds brought forward		141,090	32,502	173,592	182,231
Total funds carried forward		<u>133,995</u>	<u>827</u>	<u>134,822</u>	<u>173,592</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 20 form part of these financial statements.

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

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

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

Directors' responsibilities:

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

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

The statement of financial position
continues on the following page.

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

Halton Play Council Limited

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

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



Cllr Mark Dennett
Chairman

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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 2025

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 2025

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 2025

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 2025

5. Donations and grants

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

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

6. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Other trading activities	<u>121,919</u>	<u>158</u>	<u>122,077</u>

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

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>2,156</u>	<u>2,156</u>	<u>2,343</u>	<u>2,343</u>

Halton Play Council Limited

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by fund type

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

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

9. Expenditure on charitable activities by activity type

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

10. Analysis of support costs

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	628	836

12. Independent examination fees

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

13. Staff costs

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

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

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

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

14. Trustee remuneration and expenses

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2025

15. Tangible fixed assets

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

16. Stocks

	2025 £	2024 £
Stocks	11,508	14,928

17. Debtors

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

18. Creditors: amounts falling due within one year

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

19. Pensions and other post retirement benefits

Defined contribution plans

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

Transfers

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

Toy Library

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

Halton Play Council Limited

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

20. Analysis of charitable funds *(continued)*

Restricted funds *(continued)*

Commissioned Services

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

Daresbury Project

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

21. Analysis of net assets between funds

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

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

22. Related parties

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