

**Bolton Toy Library**

**Annual Report**

**April 2020 – March 2021**

## Aims & Objectives

- Bolton Toy Library aims to relieve and educate all children by the provision of therapeutic, educational and stimulating toys and resources, and to assist the development from the earliest age of all children whatever their circumstance through all forms of play activity
- To actively promote the value of play creating the opportunities for children to explore and discover their world, learning how to live together, to develop physically, intellectually and emotionally.
- To provide good quality multicultural and educational play provision.
- To ensure all children and families will be treated as individuals in accordance with our Equal Opportunities Policy.
- To adhere to the Safeguarding Children Policy and inter-agency working to keep children safe.
- To create a safe and welcoming environment regardless of their circumstance, and to be culturally sensitive.
- To provide information to parents/carers on other children's services in order to provide additional support.
- To offer a framework of support to parents/carers and families if needed.
- To provide outreach services 'stay & play' across the borough in areas of deprivation to improve the outcomes for young children.
- To give the opportunity for community involvement and volunteering, by encouraging volunteers to become part of the team.
- To provide an opportunity for professional involvement as appropriate.
- To liaise with other child services to deliver a multi-faceted service where the safety of the children is of paramount importance, to ensure information is shared.

## **Chairs Report 2020 – 2021**

**Presented at the AGM 15<sup>th</sup> December 2021**

This report provides an overview of the services during the last year.

In line with the aims and objectives we have continued to provide services across the borough of Bolton. This has been achieved through the provision of 'play & loan' and outreach services, supported by our dedicated team of staff and volunteers. It has again been a challenging year due to Covid 19, and the high rates of Delta Variant in our area. We have encouraged a gradual return to our group sessions, that have been a lifeline for families who have been socially isolated. Our staff and volunteers have adapted sessions in line with Government guidance to create therapeutic play opportunities for children, providing high quality support and resources for children, young people and their families.

The funding received from The My Bolton Comm'UNITY' enabled our service to provide vulnerable children aged 2 – 4 years specialised resources in the home and sensory play. This service also provided 100 refugee/asylum seeker families free toys, to improve their mental health through our Toy Bank initiative.

Through local authority funding we worked to improve 'school readiness' of disadvantaged children, providing targeted support specifically to meet their individual needs. Volunteers and parent champions from the community worked with families to provide support using their own life experiences.

We are in year three of our National Lottery Reaching Communities project and are pleased to be able to continue to support families of children 0-5 years with SEND, and also those who are going through a diagnosis. The children and families have benefited from the access to the sensory light room, and a range of multi sensory resources used at our base and in the home via our outreach services.

The Bolton NHS Foundation (Emotional Health & Well being) supports the emotional health and well-being of 350 children across the borough, working with children 2 -5 years who will benefit from support for a range of experiences such as; separated families, family dynamics, domestic violence, bereavement, parental depression, social isolation due to Covid and all transition periods. Families have accessed this service through 'drop in' sessions at the base providing children a warm and friendly environment, improving their well-being. We also support families on a one-to-one basis enabling them to gain support and improve confidence. Our home delivery service ensures no children are excluded from accessing emotional health & well-being kits.

We have continued our support of Home Educated families, improving the home learning environment through educational resources and social play opportunities reducing social isolation and building life skills

Through CVS, Bolton Fun- Covid 19 Engagement we loaned Covid Kits to families and nurseries helping children understand the changes in their world, and distributed 100 free hand soaps (donated by PZ Cussons Ltd) to children in disadvantaged areas.

We are incredibly grateful to all the organisations who have funded Bolton Toy Library, enabling families to benefit from our valuable service. I would also like to give a special thank you to our team of Trustees, Staff and Volunteers, who are integral to our success.

Signed:

Annette Dodd

Dated:

15/12/21



# Bolton Toy Library - Treasurer's Report

## Accounts April 2020-March 2021

### presented 15th December 2021 @ AGM

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The Charity has continued to provide vital services in the community during the global pandemic (Covid) we have adapted our delivery format to ensure the safety and welfare of all staff, volunteers and families. We maintained telephone contact, exchanges on Harvey Centre's carpark, along with an increase in door step deliveries. In-line with Government guidelines we then delivered small face to face groups of families.

Our robust governance has enabled us to secure funds to provide vital services for vulnerable children, young people and their families. We are grateful to the dedication and commitment of our valued trustees and staff who are helped by our team of amazing volunteers some of whom were shielding during the Lockdowns.

The principle funding sources for the charity are by the way of grant income, small grants and fundraising. Our successful bid to National Lotteries Community Fund Reaching Communities - 3 year project (August 19 -July 22) has enabled us to meet the high demand for sensory sessions for young babies and children with special educational needs & disabilities [SEND] age range (0-5years) providing family 'drop ins' and access to our 'multi-sensory room' with the loan of specialised resources to meet their development needs to reinforce this learning in the home/setting.

We are grateful for all our Funders and supporters - Bolton Council has provided our premises based in the Harvey Start Well Centre; our bright/welcoming accomodation is central and fully accessible. A special thanks goes to Bolton Together our lead organisation in coloborative bid funded by Bolton NHS Foundation Trust funds to the charity to 'support the emotional health and wellbeing of young children 2-5 years and their families across Bolton.

Bal at beginning: £76,322 (includes toys/resources stock - £27,666)

Income for the year: £ 83,367

Expenditure in year: £ 67,563 on charitable activities

Bal at end (Mar21): £ 92,139 (includes stock resources - £27666 plus £23010 restricted income for future projects)

Signed



Dated 15<sup>th</sup> December 2021



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**BOLTON TOY LIBRARY**

**AN UNINCORPORATED REGISTERED  
CHARITY NO: 1098191**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2021**

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**DONNELLYBENTLEY LTD**  
**Chartered Accountants and Registered Auditor**  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

*TRUSTEES:*

Mrs A Dodd  
Mrs J Stanford  
Mrs E Rigby  
Mrs J Halton  
Mrs J Southern  
Mr J Bagnall

*REGISTERED CHARITY NUMBER:*

1098191

*PRINCIPAL ADDRESS:*

Harvey Street Centre  
Shaw Street  
BOLTON  
BL3 6HU

*BANKERS:*

Yorkshire Bank plc  
37 Bradshawgate  
BOLTON  
BL1 1DS

*INDEPENDENT EXAMINER:*

Mr J C Hargraves, BA FCA  
DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
BOLTON  
BL1 4BY



**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Bolton Toy Library is constituted under a Trust Deed dated 30<sup>th</sup> April 2001 and is a registered charity no. 1098191. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Bolton Toy Library was established to promote the importance of play within the community. The charity's objects are the relief and education of all children by the provision of therapeutic, educational and stimulating toys and equipment available for loan. Bolton Toy Library aims to assist the development from the earliest age of all children regardless of their circumstances by offering all aspects of play.

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 6.4.

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**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**ACHIEVEMENTS AND PERFORMANCE**

We have faced our greatest challenge to date as the global pandemic Coronavirus has claimed thousands of lives; hit economies world-wide, changing the face of society and sending more families into poverty. Our deepest thoughts of sympathy and understanding are with those who have lost loved ones and those who work tirelessly to help others.

Below represents the services that the charity has provided during this past year:

**Bolton Council 'promoting school readiness'**

This early help project supported vulnerable children with cognitive delay, complex life circumstances by providing increased home deliveries of toys/books/learning resources to targeted children 2-4 years whilst supporting their parents. Volunteers and Parent Champions helped deliver learned skills, connecting with their community.

**Bolton Council 'My Bolton Comm'UNITY'**

This was an 18-month project providing multi-cultural drop ins' delivering positive play experiences, promoting equality and valuing diversity to 0-5 years old children/parents. We provided specialised resources for loan in the home, along with early years visits to the 'multi-sensory room' to participate in therapeutic play sessions and holistic support for all the family. Increased drop offs to families' homes to access learning resources/support and ongoing help during the Pandemic. 100 Refugee/Asylum families received free toys to improve their mental health.

**Bolton Fund – Covid 19 Engagement Fund – CVS**

We supported targeted BME families across communities by supplying Covid Kits for young children to understand 'why we can't hug?' why we can't meet family' (books, resources, hygiene puzzles etc) we distributed 300 free hand soaps to families living in poverty.

**Bolton Together - Bolton NHS Foundation**

This 17-month project offers Emotional Health & Well Being 'one to one' support, weekly group 'drop ins' for children 2-5 years who are experiencing a range of emotional problems, i.e., separated parents, bereavement, social isolation due to Covid. Emotional Health Kits were loaned to the families, they met others, shared experiences, access listening support and were signposted to other agencies when required. Increased Outreach service/deliveries during the Pandemic.

**Home Elected Education**

Our Home Educated service supports children (0-16) who do not access education/school providing support for families to meet, access learning sessions, borrow in the home to reinforce their learning. In addition, children, and young people with [special education needs and disabilities] SEND access specialised resources and our 'multi-sensory room'.

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**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**ACHIEVEMENTS AND PERFORMANCE (Continued)**

**Income -Membership/fees**

Our service supports disadvantaged children 0-11 years by providing interactive play sessions along with loaning learning resources/toys/specialised resources to children, young people and vulnerable adults living in areas of deprivation to improve the outcomes.

**National Lottery Community Foundation -Early Years Sensory Support 0-5 yrs.**

This project delivers targeted help to children 0-5 years old, with SEND or going through a diagnosis, to access therapeutic play, access to multi-sensory room, loan at home/setting of specialised resources improving development and skills e.g., fibre optic lights, interactive bubble tubes, sounds and music handheld, tactile resources to explore touch etc. Increased Outreach service/deliveries during the Pandemic.

During the Pandemic, following Government guidelines we delivered small groups max 5 parents/7 children- 'family drop ins' enabling vulnerable families to gain ongoing professional support. Our dedicated, caring Team of staff and volunteers who were not shielding offered a warm welcome, drawing on their lived experience, enabling diverse communities to connect and improve their health and wellbeing. We model positive play values, encouraging exploration and learning in a safe environment; whilst providing quality resources for children, young people and vulnerable adults.

*2020-2021 Support delivered:*

- ❖ **6 dedicated Trustees** gave up their time voluntarily to govern the charity, engaging with its partners and the community to provide services for vulnerable children, young people, and their families across Bolton. We utilised IT platforms, Zoom and Microsoft teams to stay connected.
- ❖ **6 dedicated Volunteers** used their life skills to help run services via zoom for disadvantaged children, young people, vulnerable adults and their families. We have supported 4 older volunteers +50yrs to connect with their community.
- ❖ **150 children accessed the 'Multi-Sensory Room' and borrowed specialised resources** in their home or setting to improve outcomes.
- ❖ **30 children from the High Needs Early Years Bases accessed our 'multi-sensory room and resources** these providers care for children with complex disabilities
- ❖ **100 Refugee/Asylum Seeker Families** have accessed Toy Library support.
- ❖ **200 vulnerable children accessed 'TOY BANK'** this involved books, craft materials and baby toys.
- ❖ **35 Nurseries/schools (private, statutory and voluntary sector)** have accessed learning resources to enhance their continuous provision and support children with SEND.
- ❖ **100 vulnerable families** have accessed resources to improve the home learning environment.
- ❖ **20 isolated families from Home Educated service** meet at Toy Library, to connect with others, participate in learning activities', borrowed quality resources in the home and accessed the 'multi-sensory room' to improve their emotional wellbeing by de-stressing in a therapeutic environment.

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**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

*Networking and Partnership*

The Charity continues to work in partnership with other agencies and is represented on Bolton Together and Bolton Together Early Years Sub-group (30 Voluntary organisations for children and young people). We work collaboratively as a consortium to achieve better outcomes for children, young people, vulnerable adults and the families. Other members are Bolton Lads & Girls Club, NCH, CVS, Children's Opportunity Group and Child Action North West, etc.

**INVESTMENT POLICY**

In light of the challenging financial climate most of the charity's funds are to be spent in the short term and a prudent amount to maintain a healthy cash flow. In-line with our Risk & Mitigation Policy the Trustees meet regularly to assess the cash flow and the future needs of the charity.

**FINANCIAL REVIEW**

|                                                     | £      |
|-----------------------------------------------------|--------|
| The surplus for the year was                        | 15,817 |
| To which is added on to the surplus brought forward | 76,322 |
|                                                     | -----  |
| Leaving a surplus carried forward of                | 92,139 |
|                                                     | =====  |

**RESERVES POLICY**

The Board of Trustees review the Reserves of the charity in light of the main risks to the organisation. In the current economic climate funding was scarce and the Board had to make a difficult decision to instigate staff redundancies in accordance with Legislation. Their prudent governance resulted in securing funding to re-employ experienced staff on reduced hours; to continue to deliver a reduced service with a view to increasing capacity by recruiting additional volunteers.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing financial statements the trustees are required to;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

**BOLTON TOY LIBRARY**  
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**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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- Make judgements and estimates that are reasonable and prudent;



**BOLTON TOY LIBRARY**  
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**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (Continued)**

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

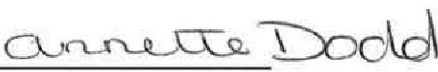
The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr J C Hargraves of DonnellyBentley, Chartered Accountants, as independent examiner to the Charity.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

  
Trustee

22<sup>nd</sup> September 2021

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOLTON TOY LIBRARY**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

I report on the accounts of Bolton Toy Library for the year ended 31<sup>st</sup> March 2021 which are set out on pages 4 to 6.7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*J C Hargraves*

Mr J C Hargraves, BA FCA  
 DONNELLYBENTLEY  
 Chartered Accountants  
 Hazlemere  
 70 Chorley New Road  
 Bolton  
 BL1 4BY

22<sup>nd</sup> September 2021

**BOLTON TOY LIBRARY**

An Unincorporated Registered Charity No : 1098191

**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2021**

|                                              | <b>Note</b> | <b>General<br/>Fund<br/>£</b> | <b>Restricted<br/>Funds<br/>£</b> | <b>Total<br/>Year End<br/>31/03/2021<br/>£</b> | <b>Total<br/>Year End<br/>31/03/2020<br/>£</b> |
|----------------------------------------------|-------------|-------------------------------|-----------------------------------|------------------------------------------------|------------------------------------------------|
| <b>Income and endowments</b>                 |             |                               |                                   |                                                |                                                |
| <i>Donations and legacies:</i>               |             |                               |                                   |                                                |                                                |
| Voluntary Income:                            | 2           |                               |                                   |                                                |                                                |
| Rank Foundation                              |             | -                             | -                                 | -                                              | 500                                            |
| Coop Community Grants                        |             | -                             | -                                 | -                                              | 3988                                           |
| BMBC                                         |             | -                             | 21400                             | 21400                                          | 17950                                          |
| BMBC School Readiness                        |             | 3021                          | -                                 | 3021                                           | 4294                                           |
| Bolton CVS                                   |             | -                             | 1170                              | 1170                                           | 10000                                          |
| Home Elected Education                       |             | 3500                          | -                                 | 3500                                           | 3000                                           |
| Skipton Building Society                     |             | -                             | -                                 | -                                              | 2400                                           |
| Bolton Together                              |             | -                             | 15417                             | 15417                                          | -                                              |
| National Lottery Grant                       |             | -                             | 38600                             | 38600                                          | 39100                                          |
| Asda Foundation                              |             | -                             | -                                 | -                                              | 500                                            |
| Morrisons Foundation                         |             | -                             | -                                 | -                                              | 4000                                           |
| Greggs Foundation                            |             | -                             | -                                 | -                                              | 2000                                           |
| Provincial Walsh Trust                       |             | -                             | -                                 | -                                              | 537                                            |
| Public Health Flu Promotions                 |             | 100                           | -                                 | 100                                            | -                                              |
| Memberships                                  |             | 120                           | -                                 | 120                                            | 1221                                           |
| Loan of Toys                                 |             | 4                             | -                                 | 4                                              | 750                                            |
| CAF Coop Foundation                          |             | 35                            | -                                 | 35                                             | -                                              |
| Investment Income                            | 6           | 13                            | -                                 | 13                                             | 39                                             |
| <b>Total income</b>                          |             | <b>6793</b>                   | <b>76587</b>                      | <b>83380</b>                                   | <b>90279</b>                                   |
| <b>Expenditure</b>                           |             |                               |                                   |                                                |                                                |
| Expenditure on charitable activities         | 3           | 1929                          | 65634                             | 67563                                          | 63886                                          |
| <b>Total expenditure</b>                     |             | <b>1929</b>                   | <b>65634</b>                      | <b>67563</b>                                   | <b>63886</b>                                   |
| <b>Net income/(expenditure) for the year</b> |             |                               |                                   |                                                |                                                |
| Transfer between funds                       | 5           | 4864                          | 10953                             | 15817                                          | 26393                                          |
|                                              |             | 6783                          | (6783)                            | -                                              | -                                              |
| Fund Balances B/Fwd at 1 April 2020          |             | 57482                         | 18840                             | 76322                                          | 49929                                          |
| Fund Balances C/Fwd at 31 March 2021         |             | <b>69129</b>                  | <b>23010</b>                      | <b>92139</b>                                   | <b>76322</b>                                   |

**STATEMENT OF FINANCIAL ACTIVITIES**

**ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2021**

|                                              | BMBC<br>SEND 5-19<br>£ | Migration<br>Fund (My<br>Bolton<br>Community)<br>£ | Covid-19<br>Engagement<br>Fund<br>£ | Emotional<br>Health &<br>Wellbeing -<br>Bolton<br>Together<br>£ | National<br>Lottery<br>Community<br>Fund - 3 Year<br>£ | Total as per<br>Page 5<br>£ |
|----------------------------------------------|------------------------|----------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------|-----------------------------|
| Income                                       |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Donations & legacies                         | -                      | -                                                  | -                                   | -                                                               | 38600                                                  | 38600                       |
| Voluntary Income                             | -                      | -                                                  | -                                   | 15417                                                           | -                                                      | 15417                       |
| National Lottery                             |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Bolton Together                              | 2500                   | 18900                                              | -                                   | -                                                               | -                                                      | 21400                       |
| BMBC                                         |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Bolton CVS                                   | -                      | -                                                  | 1170                                | -                                                               | -                                                      | 1170                        |
| <b>Total Income</b>                          | <b>2500</b>            | <b>18900</b>                                       | <b>1170</b>                         | <b>15417</b>                                                    | <b>38600</b>                                           | <b>76587</b>                |
| Expenditure                                  |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Expenditure on charitable activities         | 2500                   | 17513                                              | 470                                 | 4771                                                            | 40380                                                  | 65634                       |
| <b>Total Expenditure</b>                     | <b>2500</b>            | <b>17513</b>                                       | <b>470</b>                          | <b>4771</b>                                                     | <b>40380</b>                                           | <b>65634</b>                |
| <b>Net income/(expenditure) for the year</b> | <b>-</b>               | <b>1387</b>                                        | <b>700</b>                          | <b>10646</b>                                                    | <b>(1780)</b>                                          | <b>10953</b>                |
| Transfers between Funds                      | -                      | (3000)                                             | (700)                               | (3083)                                                          | -                                                      | (6783)                      |
| Fund Balance B/Fwd at 1 April 2020           | 1250                   | 1613                                               | -                                   | -                                                               | 15977                                                  | 18840                       |
| Fund Balance C/Fwd at 31 March 2021          | 1250                   | -                                                  | -                                   | 7563                                                            | 14197                                                  | 23010                       |

**BOLTON TOY LIBRARY****AN UNINCORPORATED REGISTERED CHARITY NO: 1098191****BALANCE SHEET****AS AT 31<sup>ST</sup> MARCH 2021**

|                                                   | Note    | £     | 2021<br>£ | £     | 2020<br>£ |
|---------------------------------------------------|---------|-------|-----------|-------|-----------|
| TANGIBLE FIXED ASSETS                             | 8       |       | -         |       | -         |
| CURRENT ASSETS                                    |         |       |           |       |           |
| Stocks                                            | 9       | 27666 |           | 27666 |           |
| Cash at Bank and in Hand                          |         | 66326 |           | 52090 |           |
| Debtors                                           | 10      | -     |           | -     |           |
|                                                   |         |       | 93992     | 79756 |           |
| CREDITORS: AMOUNTS FALLING<br>DUE WITHIN ONE YEAR | 11      | 1853  |           | 3434  |           |
| NET CURRENT ASSETS                                |         |       | 92139     |       | 76322     |
| NET ASSETS                                        |         |       | 92139     |       | 76322     |
| THE FUNDS OF THE CHARITY                          |         |       |           |       |           |
| Restricted Income Funds                           |         |       | 23010     |       | 18840     |
| Unrestricted Income Funds                         |         |       | 69129     |       | 57482     |
|                                                   | 12 & 13 |       | 92139     |       | 76322     |

The financial statements on pages 4 to 6.5 were approved by the trustees and signed on their behalf by:

Annette Dodd  
Trustee

Janet Southern  
Trustee

22<sup>nd</sup> September 2021



**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. ACCOUNTING POLICIES**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bolton Toy Library 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 note(s).

**FUNDS STRUCTURE**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the year end are set out in note 12 to the accounts.

**INCOMING RECOGNITION**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**EXPENDITURE RECOGNITION**

Expenditure is recognised on an accrual basis as a liability is incurred.

- 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.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. ACCOUNTING POLICIES (Continued)**

**INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TANGIBLE FIXED ASSETS**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Motor Vehicles – 25%

Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**CASH FLOW STATEMENTS**

The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (2019) not to prepare a cash flow statement.

**2. INCOME**

|                             | Unrestricted | Restricted | Total<br>2021 | Total<br>2020 |
|-----------------------------|--------------|------------|---------------|---------------|
|                             | £            | £          | £             | £             |
| Grants                      | 6656         | 76587      | 83243         | 88269         |
| Membership and Loan of Toys | 124          | -          | 124           | 1971          |
| Voluntary Donations         | -            | -          | -             | -             |
|                             | =====        | =====      | =====         | =====         |
|                             | 6780         | 76587      | 83367         | 90240         |
|                             | =====        | =====      | =====         | =====         |

The Income is entirely attributable to the charity's principal aims and objectives namely to promote the importance of play within the community.

FOR THE PERIOD ENDED 31 MARCH 2021

### 3. ANALYSIS OF CHARITABLE ACTIVITIES

[illegible]

#### 4. GOVERNANCE COSTS

[illegible]

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**5. NET INCOME/(EXPENDITURE)**

This is stated after charging:

|                                     | <b>2021</b> | <b>2020</b> |
|-------------------------------------|-------------|-------------|
|                                     | £           | £           |
| Directors and Trustees Remuneration | -           | -           |
| Accountants Remuneration            | 822         | 780         |
|                                     | =====       | =====       |

**6. INVESTMENT INCOME**

|                          | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> | <b>Total</b> |
|--------------------------|---------------------|-------------------|--------------|--------------|
|                          | £                   | £                 | £            | £            |
| Bank Interest Receivable | 13                  | -                 | 13           | 39           |
|                          | =====               | =====             | =====        | =====        |

**7. STAFF COSTS**

|                                 | <b>2021</b> | <b>2020</b> |
|---------------------------------|-------------|-------------|
|                                 | £           | £           |
| Wages and Social Security Costs | 54741       | 52808       |
|                                 | =====       | =====       |

The average number of employees during the year excluding members of the Board of Management was:

|              | <b>3</b> | <b>2</b> |
|--------------|----------|----------|
|              | ==       | ==       |
| Direct Wages |          |          |

There are no high paid staff.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**8. TANGIBLE FIXED ASSETS**

|                                | <b>Motor<br/>Vehicles</b> | <b>TOTAL</b> |
|--------------------------------|---------------------------|--------------|
|                                | <b>£</b>                  | <b>£</b>     |
| <b>COST</b>                    |                           |              |
| At 1 <sup>st</sup> April 2020  | 28948                     | 28948        |
| Additions                      | -                         | -            |
| Disposals                      | -                         | -            |
|                                | =====                     | =====        |
| At 31 <sup>st</sup> March 2021 | 28948                     | 28948        |
|                                | =====                     | =====        |
| <b>DEPRECIATION</b>            |                           |              |
| At 1 <sup>st</sup> April 2020  | 28948                     | 28948        |
| Provided in the Year           | -                         | -            |
| Disposals                      | -                         | -            |
|                                | =====                     | =====        |
| At 31 <sup>st</sup> March 2021 | 28948                     | 28948        |
|                                | =====                     | =====        |
| <b>NET BOOK VALUE</b>          |                           |              |
| At 31 <sup>st</sup> March 2021 | -                         | -            |
|                                | =====                     | =====        |
| <b>NET BOOK VALUE</b>          |                           |              |
| At 31 <sup>st</sup> March 2020 | -                         | -            |
|                                | =====                     | =====        |

**9. STOCKS**

|                                  | <b>2021</b> | <b>2020</b> |
|----------------------------------|-------------|-------------|
|                                  | <b>£</b>    | <b>£</b>    |
| Stock of Toys and Play Equipment | 27666       | 27666       |
|                                  | =====       | =====       |

**10. DEBTORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

|         | <b>2021</b> | <b>2020</b> |
|---------|-------------|-------------|
|         | <b>£</b>    | <b>£</b>    |
| Debtors | -           | -           |
|         | =====       | =====       |

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**11. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | <b>2021</b> | <b>2020</b> |
|---------------------------------|-------------|-------------|
|                                 | <b>£</b>    | <b>£</b>    |
| Accruals and Deferred Income    | 1853        | 1736        |
| Social Security and Other Taxes | -           | 1698        |
|                                 | =====       | =====       |
|                                 | <b>1853</b> | <b>3434</b> |
|                                 | =====       | =====       |

**12. ANALYSIS OF MOVEMENTS IN FUNDS IN YEAR**

**CHILDREN AND FAMILIES**

**Bolton Council 'promoting school readiness'**

This early help project supported vulnerable children with cognitive delay, complex life circumstances by running themed activities, loaning learning resources/toys/books to targeted children 2-4 years and their parents. Volunteers and Parent Champions helped deliver learned skills, connecting with their community.

**Bolton Council 'My Bolton Comm'UNITY'**

This was an 18-month project providing multi-cultural drop ins' delivering positive play experiences, promoting equality and valuing diversity to 0-5 years old children/parents. We provided specialised resources for loan in the home, along with early years visits to the 'multi-sensory room' to participate in therapeutic play sessions and holistic support for all the family.

**Bolton Fund – Covid 19 Engagement Fund – CVS**

We supported targeted BME families across communities by supplying Covid Kits for young children to understand 'why we can't hug?' why we can't meet family' (books, resources, hygiene puzzles etc) along with 300 free hand soaps to families living in poverty.

**Bolton Together - Bolton NHS Foundation**

This 17-month project offers 'one to one' support, weekly group 'drop ins' for children 2-5 years who are experiencing a range of emotional problems, i.e., separated parents, bereavement, social isolation due to Covid. Emotional Kits are loaned to the families, they connect, share experiences, access listening support and are signposted if needed.

**Home Elected Education**

Our Home Educated service supports children (0-16) who do not access education/school providing support for families to meet, access learning sessions, borrow in the home to reinforce their learning. In addition, children, and young people with [special education needs and disabilities] SEND access specialised resources and our 'multi-sensory room'.





**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**12. ANALYSIS OF MOVEMENTS IN FUNDS IN YEAR (CONTINUED)**

**Income - Membership/fees**

Our service supports disadvantaged children 0-11 years by providing interactive play sessions along with loaning learning resources/toys/specialised resources to children, young people and vulnerable adults living in areas of deprivation to improve the outcomes.

**National Lottery Community Foundation**

This project delivers targeted help to children 0-5 years old, with SEND or going through a diagnosis, to access therapeutic play, access to multi-sensory room, loan at home/setting of specialised resources improving development and skills e.g., fibre optic lights, interactive bubble tubes, sounds and music handheld, tactile resources to explore touch etc.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 31<sup>st</sup> March 2021 are represented by:

|                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>TOTAL</b> |
|---------------------|-------------------------------|-----------------------------|--------------|
|                     | <b>£</b>                      | <b>£</b>                    | <b>£</b>     |
| Current Assets      | 70089                         | 23903                       | 93992        |
| Current Liabilities | (960)                         | (893)                       | (1853)       |
|                     | -----                         | -----                       | -----        |
|                     | 69129                         | 23010                       | 92139        |
|                     | =====                         | =====                       | =====        |

**14. TRANSACTIONS WITH TRUSTEES**

There have been no transactions with Trustees during the year.

**15. CONTROLLING PARTY**

The Charity is under the control of the Trustees.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

|                                 |         | <b>2021</b>  |         | <b>2020</b>  |
|---------------------------------|---------|--------------|---------|--------------|
|                                 | £       | £            | £       | £            |
| <b>INCOME</b>                   |         |              |         |              |
| Grants                          |         | 83243        |         | 88269        |
| Memberships and Loan of Toys    |         | 124          |         | 1971         |
| Voluntary Donations and Funding |         | -            |         | -            |
|                                 |         | <u>83367</u> |         | <u>90240</u> |
| <b>DIRECT COSTS</b>             |         |              |         |              |
| Opening Stock                   | 27666   |              | 27666   |              |
| Purchases                       | 5318    |              | 4532    |              |
| Closing Stock                   | (27666) |              | (27666) |              |
|                                 |         | <u>5318</u>  |         | <u>4532</u>  |
| <b>OTHER OPERATING CHARGES</b>  |         |              |         |              |
| Wages and Social Security       | 54741   |              | 52808   |              |
| Redundancy costs                | -       |              | -       |              |
| Insurance                       | 931     |              | 1204    |              |
| Telephone                       | 186     |              | 193     |              |
| Printing and Stationery         | -       |              | -       |              |
| Advertising                     | 975     |              | 25      |              |
| General Running Expenses        | 752     |              | 1531    |              |
| Motor and Travel Expenses       | 3471    |              | 2713    |              |
| Professional Fees               | -       |              | -       |              |
| Accountancy                     | 822     |              | 780     |              |
| Training                        | 120     |              | -       |              |
| Sundry Expenses                 | 247     |              | 100     |              |
|                                 |         | <u>62245</u> |         | <u>59354</u> |
| <b>TOTAL EXPENDITURE</b>        |         | <u>67563</u> |         | <u>63886</u> |
| <b>BANK INTEREST RECEIVABLE</b> |         | (13)         |         | (39)         |
| <b>SURPLUS FOR THE YEAR</b>     |         | <u>15817</u> |         | <u>26393</u> |

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**BOLTON TOY LIBRARY**

**AN UNINCORPORATED REGISTERED  
CHARITY NO: 1098191**

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31<sup>ST</sup> MARCH 2021**

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

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**DONNELLYBENTLEY LTD**  
**Chartered Accountants and Registered Auditor**  
Hazlemere  
70 Chorley New Road  
Bolton  
BL1 4BY

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

*TRUSTEES:*

Mrs A Dodd  
Mrs J Stanford  
Mrs E Rigby  
Mrs J Halton  
Mrs J Southern  
Mr J Bagnall

*REGISTERED CHARITY NUMBER:*

1098191

*PRINCIPAL ADDRESS:*

Harvey Street Centre  
Shaw Street  
BOLTON  
BL3 6HU

*BANKERS:*

Yorkshire Bank plc  
37 Bradshawgate  
BOLTON  
BL1 1DS

*INDEPENDENT EXAMINER:*

Mr J C Hargraves, BA FCA  
DonnellyBentley Ltd  
Chartered Accountants and  
Registered Auditor  
Hazlemere  
70 Chorley New Road  
BOLTON  
BL1 4BY

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

Bolton Toy Library is constituted under a Trust Deed dated 30<sup>th</sup> April 2001 and is a registered charity no. 1098191. The Trust is non-profit making and is governed by a Management Committee. Its Trustees are volunteers.

*Recruitment and Training of Trustees*

The trustees are appointed by the members of the organisation at the Annual General Meeting and the trustees have the power under the governing documents to co-opt individuals who support the objects of the organisation to fill vacancies on the Board of Management.

As part of their induction, new trustees are provided with information about the charity, the management structure, its history and working practices. In addition, they are also provided with extracts of the Trust Deed plus information from the Charity Commission regarding the duties and responsibilities of trustees.

**OBJECTIVES AND ACTIVITIES**

Bolton Toy Library was established to promote the importance of play within the community. The charity's objects are the relief and education of all children by the provision of therapeutic, educational and stimulating toys and equipment available for loan. Bolton Toy Library aims to assist the development from the earliest age of all children regardless of their circumstances by offering all aspects of play.

**PUBLIC BENEFIT**

We have referred to the guidance in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future events. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set, both through the use of unrestricted and restricted funds. The use of restricted funds is detailed on page 6.4.



**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**ACHIEVEMENTS AND PERFORMANCE**

We have faced our greatest challenge to date as the global pandemic Coronavirus has claimed thousands of lives; hit economies world-wide, changing the face of society and sending more families into poverty. Our deepest thoughts of sympathy and understanding are with those who have lost loved ones and those who work tirelessly to help others.

Below represents the services that the charity has provided during this past year:

**Bolton Council 'promoting school readiness'**

This early help project supported vulnerable children with cognitive delay, complex life circumstances by providing increased home deliveries of toys/books/learning resources to targeted children 2-4 years whilst supporting their parents. Volunteers and Parent Champions helped deliver learned skills, connecting with their community.

**Bolton Council 'My Bolton Comm'UNITY'**

This was an 18-month project providing multi-cultural drop ins' delivering positive play experiences, promoting equality and valuing diversity to 0-5 years old children/parents. We provided specialised resources for loan in the home, along with early years visits to the 'multi-sensory room' to participate in therapeutic play sessions and holistic support for all the family. Increased drop offs to families' homes to access learning resources/support and ongoing help during the Pandemic. 100 Refugee/Asylum families received free toys to improve their mental health.

**Bolton Fund – Covid 19 Engagement Fund – CVS**

We supported targeted BME families across communities by supplying Covid Kits for young children to understand 'why we can't hug?' why we can't meet family' (books, resources, hygiene puzzles etc) we distributed 300 free hand soaps to families living in poverty.

**Bolton Together - Bolton NHS Foundation**

This 17-month project offers Emotional Health & Well Being 'one to one' support, weekly group 'drop ins' for children 2-5 years who are experiencing a range of emotional problems, i.e., separated parents, bereavement, social isolation due to Covid. Emotional Health Kits were loaned to the families, they met others, shared experiences, access listening support and were signposted to other agencies when required. Increased Outreach service/deliveries during the Pandemic.

**Home Elected Education**

Our Home Educated service supports children (0-16) who do not access education/school providing support for families to meet, access learning sessions, borrow in the home to reinforce their learning. In addition, children, and young people with [special education needs and disabilities] SEND access specialised resources and our 'multi-sensory room'.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**ACHIEVEMENTS AND PERFORMANCE (Continued)**

**Income -Membership/fees**

Our service supports disadvantaged children 0-11 years by providing interactive play sessions along with loaning learning resources/toys/specialised resources to children, young people and vulnerable adults living in areas of deprivation to improve the outcomes.

**National Lottery Community Foundation -Early Years Sensory Support 0-5 yrs.**

This project delivers targeted help to children 0-5 years old, with SEND or going through a diagnosis, to access therapeutic play, access to multi-sensory room, loan at home/setting of specialised resources improving development and skills e.g., fibre optic lights, interactive bubble tubes, sounds and music handheld, tactile resources to explore touch etc. Increased Outreach service/deliveries during the Pandemic.

During the Pandemic, following Government guidelines we delivered small groups max 5 parents/7 children- 'family drop ins' enabling vulnerable families to gain ongoing professional support. Our dedicated, caring Team of staff and volunteers who were not shielding offered a warm welcome, drawing on their lived experience, enabling diverse communities to connect and improve their health and wellbeing. We model positive play values, encouraging exploration and learning in a safe environment; whilst providing quality resources for children, young people and vulnerable adults.

*2020-2021 Support delivered:*

- ❖ **6 dedicated Trustees** gave up their time voluntarily to govern the charity, engaging with its partners and the community to provide services for vulnerable children, young people, and their families across Bolton. We utilised IT platforms, Zoom and Microsoft teams to stay connected.
- ❖ **6 dedicated Volunteers** used their life skills to help run services via zoom for disadvantaged children, young people, vulnerable adults and their families. We have supported 4 older volunteers +50yrs to connect with their community.
- ❖ **150 children accessed the 'Multi-Sensory Room' and borrowed specialised resources** in their home or setting to improve outcomes.
- ❖ **30 children from the High Needs Early Years Bases accessed our 'multi-sensory room and resources** these providers care for children with complex disabilities
- ❖ **100 Refugee/Asylum Seeker Families** have accessed Toy Library support.
- ❖ **200 vulnerable children accessed 'TOY BANK'** this involved books, craft materials and baby toys.
- ❖ **35 Nurseries/schools (private, statutory and voluntary sector)** have accessed learning resources to enhance their continuous provision and support children with SEND.
- ❖ **100 vulnerable families** have accessed resources to improve the home learning environment.
- ❖ **20 isolated families from Home Educated service** meet at Toy Library, to connect with others, participate in learning activities', borrowed quality resources in the home and accessed the 'multi-sensory room' to improve their emotional wellbeing by de-stressing in a therapeutic environment.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

*Networking and Partnership*

The Charity continues to work in partnership with other agencies and is represented on Bolton Together and Bolton Together Early Years Sub-group (30 Voluntary organisations for children and young people). We work collaboratively as a consortium to achieve better outcomes for children, young people, vulnerable adults and the families. Other members are Bolton Lads & Girls Club, NCH, CVS, Children's Opportunity Group and Child Action North West, etc.

**INVESTMENT POLICY**

In light of the challenging financial climate most of the charity's funds are to be spent in the short term and a prudent amount to maintain a healthy cash flow. In-line with our Risk & Mitigation Policy the Trustees meet regularly to assess the cash flow and the future needs of the charity.

**FINANCIAL REVIEW**

|                                                     | £      |
|-----------------------------------------------------|--------|
| The surplus for the year was                        | 15,817 |
| To which is added on to the surplus brought forward | 76,322 |
|                                                     | -----  |
| Leaving a surplus carried forward of                | 92,139 |
|                                                     | =====  |

**RESERVES POLICY**

The Board of Trustees review the Reserves of the charity in light of the main risks to the organisation. In the current economic climate funding was scarce and the Board had to make a difficult decision to instigate staff redundancies in accordance with Legislation. Their prudent governance resulted in securing funding to re-employ experienced staff on reduced hours; to continue to deliver a reduced service with a view to increasing capacity by recruiting additional volunteers.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing financial statements the trustees are required to;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

*Networking and Partnership*

The Charity continues to work in partnership with other agencies and is represented on Bolton Together and Bolton Together Early Years Sub-group (30 Voluntary organisations for children and young people). We work collaboratively as a consortium to achieve better outcomes for children, young people, vulnerable adults and the families. Other members are Bolton Lads & Girls Club, NCH, CVS, Children's Opportunity Group and Child Action North West, etc.

**INVESTMENT POLICY**

In light of the challenging financial climate most of the charity's funds are to be spent in the short term and a prudent amount to maintain a healthy cash flow. In-line with our Risk & Mitigation Policy the Trustees meet regularly to assess the cash flow and the future needs of the charity.

**FINANCIAL REVIEW**

|                                                     | £      |
|-----------------------------------------------------|--------|
| The surplus for the year was                        | 15,817 |
| To which is added on to the surplus brought forward | 76,322 |
|                                                     | -----  |
| Leaving a surplus carried forward of                | 92,139 |
|                                                     | =====  |

**RESERVES POLICY**

The Board of Trustees review the Reserves of the charity in light of the main risks to the organisation. In the current economic climate funding was scarce and the Board had to make a difficult decision to instigate staff redundancies in accordance with Legislation. Their prudent governance resulted in securing funding to re-employ experienced staff on reduced hours; to continue to deliver a reduced service with a view to increasing capacity by recruiting additional volunteers.

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing financial statements the trustees are required to;

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**REPORT OF THE TRUSTEES (CONTINUED)**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS (Continued)**

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

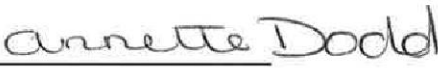
The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

**INDEPENDENT EXAMINER**

A resolution will be proposed at the Annual General Meeting to reappoint Mr J C Hargraves of DonnellyBentley, Chartered Accountants, as independent examiner to the Charity.

APPROVED BY THE TRUSTEES AND SIGNED ON BEHALF OF THE TRUSTEES BY:

  
Trustee

22<sup>nd</sup> September 2021

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BOLTON TOY LIBRARY**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

I report on the accounts of Bolton Toy Library for the year ended 31<sup>st</sup> March 2021 which are set out on pages 4 to 6.7.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act), and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*J C Hargraves*

Mr J C Hargraves, BA FCA  
 DONNELLYBENTLEY  
 Chartered Accountants  
 Hazlemere  
 70 Chorley New Road  
 Bolton  
 BL1 4BY

22<sup>nd</sup> September 2021

**BOLTON TOY LIBRARY**

An Unincorporated Registered Charity No : 1098191

**STATEMENT OF FINANCIAL ACTIVITIES****FOR THE YEAR ENDED 31 MARCH 2021**

|                                              | Note | General<br>Fund<br>£ | Restricted<br>Funds<br>£ | Total<br>Year End<br>31/03/2021<br>£ | Total<br>Year End<br>31/03/2020<br>£ |
|----------------------------------------------|------|----------------------|--------------------------|--------------------------------------|--------------------------------------|
| <b>Income and endowments</b>                 |      |                      |                          |                                      |                                      |
| <i>Donations and legacies:</i>               |      |                      |                          |                                      |                                      |
| Voluntary Income:                            | 2    |                      |                          |                                      |                                      |
| Rank Foundation                              |      | -                    | -                        | -                                    | 500                                  |
| Coop Community Grants                        |      | -                    | -                        | -                                    | 3988                                 |
| BMBC                                         |      | -                    | 21400                    | 21400                                | 17950                                |
| BMBC School Readiness                        |      | 3021                 | -                        | 3021                                 | 4294                                 |
| Bolton CVS                                   |      | -                    | 1170                     | 1170                                 | 10000                                |
| Home Elected Education                       |      | 3500                 | -                        | 3500                                 | 3000                                 |
| Skipton Building Society                     |      | -                    | -                        | -                                    | 2400                                 |
| Bolton Together                              |      | -                    | 15417                    | 15417                                | -                                    |
| National Lottery Grant                       |      | -                    | 38600                    | 38600                                | 39100                                |
| Asda Foundation                              |      | -                    | -                        | -                                    | 500                                  |
| Morrisons Foundation                         |      | -                    | -                        | -                                    | 4000                                 |
| Greggs Foundation                            |      | -                    | -                        | -                                    | 2000                                 |
| Provincial Walsh Trust                       |      | -                    | -                        | -                                    | 537                                  |
| Public Health Flu Promotions                 |      | 100                  | -                        | 100                                  | -                                    |
| Memberships                                  |      | 120                  | -                        | 120                                  | 1221                                 |
| Loan of Toys                                 |      | 4                    | -                        | 4                                    | 750                                  |
| CAF Coop Foundation                          |      | 35                   | -                        | 35                                   | -                                    |
| Investment Income                            | 6    | 13                   | -                        | 13                                   | 39                                   |
| <b>Total income</b>                          |      | <b>6793</b>          | <b>76587</b>             | <b>83380</b>                         | <b>90279</b>                         |
| <b>Expenditure</b>                           |      |                      |                          |                                      |                                      |
| Expenditure on charitable activities         | 3    | 1929                 | 65634                    | 67563                                | 63886                                |
| <b>Total expenditure</b>                     |      | <b>1929</b>          | <b>65634</b>             | <b>67563</b>                         | <b>63886</b>                         |
| <b>Net income/(expenditure) for the year</b> |      |                      |                          |                                      |                                      |
| Transfer between funds                       | 5    | 4864                 | 10953                    | 15817                                | 26393                                |
|                                              |      | 6783                 | (6783)                   | -                                    | -                                    |
| Fund Balances B/Fwd at 1 April 2020          |      | 57482                | 18840                    | 76322                                | 49929                                |
| Fund Balances C/Fwd at 31 March 2021         |      | <b>69129</b>         | <b>23010</b>             | <b>92139</b>                         | <b>76322</b>                         |



**STATEMENT OF FINANCIAL ACTIVITIES**

**ANALYSIS OF RESTRICTED FUNDS FOR THE YEAR ENDED 31 MARCH 2021**

|                                              | BMBC<br>SEND 5-19<br>£ | Migration<br>Fund (My<br>Bolton<br>Community)<br>£ | Covid-19<br>Engagement<br>Fund<br>£ | Emotional<br>Health &<br>Wellbeing -<br>Bolton<br>Together<br>£ | National<br>Lottery<br>Community<br>Fund - 3 Year<br>£ | Total as per<br>Page 5<br>£ |
|----------------------------------------------|------------------------|----------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------|-----------------------------|
| Income                                       |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Donations & legacies                         | -                      | -                                                  | -                                   | -                                                               | 38600                                                  | 38600                       |
| Voluntary Income                             | -                      | -                                                  | -                                   | 15417                                                           | -                                                      | 15417                       |
| National Lottery                             |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Bolton Together                              | 2500                   | 18900                                              | -                                   | -                                                               | -                                                      | 21400                       |
| BMBC                                         |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Bolton CVS                                   | -                      | -                                                  | 1170                                | -                                                               | -                                                      | 1170                        |
| <b>Total Income</b>                          | <b>2500</b>            | <b>18900</b>                                       | <b>1170</b>                         | <b>15417</b>                                                    | <b>38600</b>                                           | <b>76587</b>                |
| Expenditure                                  |                        |                                                    |                                     |                                                                 |                                                        |                             |
| Expenditure on charitable activities         | 2500                   | 17513                                              | 470                                 | 4771                                                            | 40380                                                  | 65634                       |
| <b>Total Expenditure</b>                     | <b>2500</b>            | <b>17513</b>                                       | <b>470</b>                          | <b>4771</b>                                                     | <b>40380</b>                                           | <b>65634</b>                |
| <b>Net income/(expenditure) for the year</b> | <b>-</b>               | <b>1387</b>                                        | <b>700</b>                          | <b>10646</b>                                                    | <b>(1780)</b>                                          | <b>10953</b>                |
| Transfers between Funds                      | -                      | (3000)                                             | (700)                               | (3083)                                                          | -                                                      | (6783)                      |
| Fund Balance B/Fwd at 1 April 2020           | 1250                   | 1613                                               | -                                   | -                                                               | 15977                                                  | 18840                       |
| Fund Balance C/Fwd at 31 March 2021          | 1250                   | -                                                  | -                                   | 7563                                                            | 14197                                                  | 23010                       |



**BOLTON TOY LIBRARY****AN UNINCORPORATED REGISTERED CHARITY NO: 1098191****BALANCE SHEET****AS AT 31<sup>ST</sup> MARCH 2021**

|                                                   | Note    | £     | 2021<br>£ | £     | 2020<br>£ |
|---------------------------------------------------|---------|-------|-----------|-------|-----------|
| TANGIBLE FIXED ASSETS                             | 8       |       | -         |       | -         |
| CURRENT ASSETS                                    |         |       |           |       |           |
| Stocks                                            | 9       | 27666 |           | 27666 |           |
| Cash at Bank and in Hand                          |         | 66326 |           | 52090 |           |
| Debtors                                           | 10      | -     |           | -     |           |
|                                                   |         |       | 93992     | 79756 |           |
| CREDITORS: AMOUNTS FALLING<br>DUE WITHIN ONE YEAR | 11      | 1853  |           | 3434  |           |
| NET CURRENT ASSETS                                |         |       | 92139     |       | 76322     |
| NET ASSETS                                        |         |       | 92139     |       | 76322     |
| THE FUNDS OF THE CHARITY                          |         |       |           |       |           |
| Restricted Income Funds                           |         |       | 23010     |       | 18840     |
| Unrestricted Income Funds                         |         |       | 69129     |       | 57482     |
|                                                   | 12 & 13 |       | 92139     |       | 76322     |

The financial statements on pages 4 to 6.5 were approved by the trustees and signed on their behalf by:

Annette Dodd  
Trustee

Janet Southern  
Trustee

22<sup>nd</sup> September 2021

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. ACCOUNTING POLICIES**

The principal policies adopted in the Financial Statements are set out below.

**BASIS OF ACCOUNTING**

The financial statements have been prepared under the historic cost convention and the going concern basis.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The principal accounting policies adopted in the preparation of the financial statements are set out below.

Bolton Toy Library 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 note(s).

**FUNDS STRUCTURE**

Unrestricted funds represent the accumulated funds of the charity that are not subject to any restrictions regarding their use, and are available in the furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by the funders. Details of the balances on restricted funds at the year end are set out in note 12 to the accounts.

**INCOMING RECOGNITION**

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Income includes grants in respect of revenue and capital items.

**EXPENDITURE RECOGNITION**

Expenditure is recognised on an accrual basis as a liability is incurred.

- 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.
- Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**1. ACCOUNTING POLICIES (Continued)**

**INVESTMENT INCOME**

Investment income is accounted for in the period in which the charity is entitled to receipt.

**TANGIBLE FIXED ASSETS**

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Motor Vehicles – 25%

Individual items of equipment with a purchase price of £1000 or less are written off when the asset is acquired.

**STOCKS**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**TAXATION**

No provision has been made for taxation as exemption from taxation is being granted by the Inland Revenue under the provisions of Section 505 of the Income and Corporation Taxes Act 1988.

**VAT ACCOUNTING**

The Charity is not liable to be registered for VAT. Irrecoverable VAT on expenditure is not analysed separately but attributed to the category of expenditure on which it is incurred.

**CASH FLOW STATEMENTS**

The Board of Management have elected to take advantage of the exemption under Update Bulletin 1 of the Charities SORP (2019) not to prepare a cash flow statement.

**2. INCOME**

|                             | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total<br/>2021</b> | <b>Total<br/>2020</b> |
|-----------------------------|---------------------|-------------------|-----------------------|-----------------------|
|                             | £                   | £                 | £                     | £                     |
| Grants                      | 6656                | 76587             | 83243                 | 88269                 |
| Membership and Loan of Toys | 124                 | -                 | 124                   | 1971                  |
| Voluntary Donations         | -                   | -                 | -                     | -                     |
|                             | =====               | =====             | =====                 | =====                 |
|                             | 6780                | 76587             | 83367                 | 90240                 |
|                             | =====               | =====             | =====                 | =====                 |

The Income is entirely attributable to the charity's principal aims and objectives namely to promote the importance of play within the community.

FOR THE PERIOD ENDED 31 MARCH 2021

### 3. ANALYSIS OF CHARITABLE ACTIVITIES

| UNRESTRICTED |      | RESTRICTED                           |                                                                    |                                              |                                          |       |       |  |  |
|--------------|------|--------------------------------------|--------------------------------------------------------------------|----------------------------------------------|------------------------------------------|-------|-------|--|--|
| General Fund | BMBC | Migration Fund (My Bolton Community) | BMBC - Promoting 2 Year Old Provision <sup>1</sup> with SEND - CVS | Health & Wellbeing Investments Carers of CYP | National Lottery Community Fund - 3 Year | Total | Total |  |  |
|              | £    | £                                    | £                                                                  | £                                            | £                                        | £     | £     |  |  |
|              | 822  | -                                    | -                                                                  | -                                            | -                                        | 822   | 780   |  |  |
|              | -    | -                                    | -                                                                  | -                                            | -                                        | -     | -     |  |  |
| 822          |      | -                                    | -                                                                  | -                                            | -                                        | 822   | 780   |  |  |

#### 4. GOVERNANCE COSTS

[illegible]

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**5. NET INCOME/(EXPENDITURE)**

This is stated after charging:

|                                     | <b>2021</b> | <b>2020</b> |
|-------------------------------------|-------------|-------------|
|                                     | £           | £           |
| Directors and Trustees Remuneration | -           | -           |
| Accountants Remuneration            | 822         | 780         |
|                                     | =====       | =====       |

**6. INVESTMENT INCOME**

|                          | <b>Unrestricted</b> | <b>Restricted</b> | <b>Total</b> | <b>Total</b> |
|--------------------------|---------------------|-------------------|--------------|--------------|
|                          | £                   | £                 | £            | £            |
| Bank Interest Receivable | 13                  | -                 | 13           | 39           |
|                          | =====               | =====             | =====        | =====        |

**7. STAFF COSTS**

|                                 | <b>2021</b> | <b>2020</b> |
|---------------------------------|-------------|-------------|
|                                 | £           | £           |
| Wages and Social Security Costs | 54741       | 52808       |
|                                 | =====       | =====       |

The average number of employees during the year excluding members of the Board of Management was:

|              | <b>3</b> | <b>2</b> |
|--------------|----------|----------|
|              | ==       | ==       |
| Direct Wages |          |          |

There are no high paid staff.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**8. TANGIBLE FIXED ASSETS**

|                                | <b>Motor<br/>Vehicles</b> | <b>TOTAL</b> |
|--------------------------------|---------------------------|--------------|
|                                | <b>£</b>                  | <b>£</b>     |
| <b>COST</b>                    |                           |              |
| At 1 <sup>st</sup> April 2020  | 28948                     | 28948        |
| Additions                      | -                         | -            |
| Disposals                      | -                         | -            |
|                                | =====                     | =====        |
| At 31 <sup>st</sup> March 2021 | 28948                     | 28948        |
|                                | =====                     | =====        |
| <b>DEPRECIATION</b>            |                           |              |
| At 1 <sup>st</sup> April 2020  | 28948                     | 28948        |
| Provided in the Year           | -                         | -            |
| Disposals                      | -                         | -            |
|                                | =====                     | =====        |
| At 31 <sup>st</sup> March 2021 | 28948                     | 28948        |
|                                | =====                     | =====        |
| <b>NET BOOK VALUE</b>          |                           |              |
| At 31 <sup>st</sup> March 2021 | -                         | -            |
|                                | =====                     | =====        |
| <b>NET BOOK VALUE</b>          |                           |              |
| At 31 <sup>st</sup> March 2020 | -                         | -            |
|                                | =====                     | =====        |

**9. STOCKS**

|                                  | <b>2021</b> | <b>2020</b> |
|----------------------------------|-------------|-------------|
|                                  | <b>£</b>    | <b>£</b>    |
| Stock of Toys and Play Equipment | 27666       | 27666       |
|                                  | =====       | =====       |

**10. DEBTORS – AMOUNTS FALLING DUE WITHIN ONE YEAR**

|         | <b>2021</b> | <b>2020</b> |
|---------|-------------|-------------|
|         | <b>£</b>    | <b>£</b>    |
| Debtors | -           | -           |
|         | =====       | =====       |

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**11. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                                 | <b>2021</b> | <b>2020</b> |
|---------------------------------|-------------|-------------|
|                                 | <b>£</b>    | <b>£</b>    |
| Accruals and Deferred Income    | 1853        | 1736        |
| Social Security and Other Taxes | -           | 1698        |
|                                 | =====       | =====       |
|                                 | <b>1853</b> | <b>3434</b> |
|                                 | =====       | =====       |

**12. ANALYSIS OF MOVEMENTS IN FUNDS IN YEAR**

**CHILDREN AND FAMILIES**

**Bolton Council 'promoting school readiness'**

This early help project supported vulnerable children with cognitive delay, complex life circumstances by running themed activities, loaning learning resources/toys/books to targeted children 2-4 years and their parents. Volunteers and Parent Champions helped deliver learned skills, connecting with their community.

**Bolton Council 'My Bolton Comm'UNITY'**

This was an 18-month project providing multi-cultural drop ins' delivering positive play experiences, promoting equality and valuing diversity to 0-5 years old children/parents. We provided specialised resources for loan in the home, along with early years visits to the 'multi-sensory room' to participate in therapeutic play sessions and holistic support for all the family.

**Bolton Fund – Covid 19 Engagement Fund – CVS**

We supported targeted BME families across communities by supplying Covid Kits for young children to understand 'why we can't hug?' why we can't meet family' (books, resources, hygiene puzzles etc) along with 300 free hand soaps to families living in poverty.

**Bolton Together - Bolton NHS Foundation**

This 17-month project offers 'one to one' support, weekly group 'drop ins' for children 2-5 years who are experiencing a range of emotional problems, i.e., separated parents, bereavement, social isolation due to Covid. Emotional Kits are loaned to the families, they connect, share experiences, access listening support and are signposted if needed.

**Home Elected Education**

Our Home Educated service supports children (0-16) who do not access education/school providing support for families to meet, access learning sessions, borrow in the home to reinforce their learning. In addition, children, and young people with [special education needs and disabilities] SEND access specialised resources and our 'multi-sensory room'.

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**12. ANALYSIS OF MOVEMENTS IN FUNDS IN YEAR (CONTINUED)**

|                                   | RESTRICTED             |                                                    |                                     |                                                                 | UNRESTRICTED                                           |              |                                            |                                            |
|-----------------------------------|------------------------|----------------------------------------------------|-------------------------------------|-----------------------------------------------------------------|--------------------------------------------------------|--------------|--------------------------------------------|--------------------------------------------|
|                                   | BMBC<br>SEND 5-19<br>£ | Migration<br>Fund (My<br>Bolton<br>Community)<br>£ | Covid-19<br>Engagement<br>Fund<br>£ | Emotional<br>Health &<br>Wellbeing -<br>Bolton<br>Together<br>£ | National<br>Lottery<br>Community<br>Fund - 3 Year<br>£ | General<br>£ | Balance<br>Sheet<br>Total<br>31/03/21<br>£ | Balance<br>Sheet<br>Total<br>31/03/20<br>£ |
| INCOME                            | 2500                   | 18900                                              | 1170                                | 15417                                                           | 38600                                                  | 6793         | 83380                                      | 90279                                      |
| EXPENSES                          | 2500                   | 17513                                              | 470                                 | 4771                                                            | 40380                                                  | 1929         | 67563                                      | 63886                                      |
| NET INCOMING/(OUTGOING) RESOURCES | -                      | 1387                                               | 700                                 | 10646                                                           | (1780)                                                 | 4864         | 15817                                      | 26393                                      |
| TRANSFERS BETWEEN FUNDS           | -                      | (3000)                                             | (700)                               | (3083)                                                          | -                                                      | 6783         | -                                          | -                                          |
| NET MOVEMENT IN FUNDS             | -                      | (1613)                                             | -                                   | 7563                                                            | (1780)                                                 | 11647        | 15817                                      | 26393                                      |
| FUND AT START                     | 1250                   | 1613                                               | -                                   | -                                                               | 15977                                                  | 57482        | 76322                                      | 49929                                      |
| AVAILABLE FOR USE AT CLOSE        | 1250                   | -                                                  | -                                   | 7563                                                            | 14197                                                  | 69129        | 92139                                      | 76322                                      |



**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

**12. ANALYSIS OF MOVEMENTS IN FUNDS IN YEAR (CONTINUED)**

**Income - Membership/fees**

Our service supports disadvantaged children 0-11 years by providing interactive play sessions along with loaning learning resources/toys/specialised resources to children, young people and vulnerable adults living in areas of deprivation to improve the outcomes.

**National Lottery Community Foundation**

This project delivers targeted help to children 0-5 years old, with SEND or going through a diagnosis, to access therapeutic play, access to multi-sensory room, loan at home/setting of specialised resources improving development and skills e.g., fibre optic lights, interactive bubble tubes, sounds and music handheld, tactile resources to explore touch etc.

**13. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

Fund balances at 31<sup>st</sup> March 2021 are represented by:

|                     | <b>Unrestricted<br/>Funds</b> | <b>Restricted<br/>Funds</b> | <b>TOTAL</b> |
|---------------------|-------------------------------|-----------------------------|--------------|
|                     | <b>£</b>                      | <b>£</b>                    | <b>£</b>     |
| Current Assets      | 70089                         | 23903                       | 93992        |
| Current Liabilities | (960)                         | (893)                       | (1853)       |
|                     | -----                         | -----                       | -----        |
|                     | 69129                         | 23010                       | 92139        |
|                     | =====                         | =====                       | =====        |

**14. TRANSACTIONS WITH TRUSTEES**

There have been no transactions with Trustees during the year.

**15. CONTROLLING PARTY**

The Charity is under the control of the Trustees.

**BOLTON TOY LIBRARY**  
**AN UNINCORPORATED REGISTERED CHARITY NO: 1098191**

**DETAILED INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021**

|                                 |          | <b>2021</b>  |          | <b>2020</b>  |
|---------------------------------|----------|--------------|----------|--------------|
|                                 | <b>£</b> | <b>£</b>     | <b>£</b> | <b>£</b>     |
| <b>INCOME</b>                   |          |              |          |              |
| Grants                          |          | 83243        |          | 88269        |
| Memberships and Loan of Toys    |          | 124          |          | 1971         |
| Voluntary Donations and Funding |          | -            |          | -            |
|                                 |          | <u>83367</u> |          | <u>90240</u> |
| <b>DIRECT COSTS</b>             |          |              |          |              |
| Opening Stock                   | 27666    |              | 27666    |              |
| Purchases                       | 5318     |              | 4532     |              |
| Closing Stock                   | (27666)  |              | (27666)  |              |
|                                 |          | <u>5318</u>  |          | <u>4532</u>  |
| <b>OTHER OPERATING CHARGES</b>  |          |              |          |              |
| Wages and Social Security       | 54741    |              | 52808    |              |
| Redundancy costs                | -        |              | -        |              |
| Insurance                       | 931      |              | 1204     |              |
| Telephone                       | 186      |              | 193      |              |
| Printing and Stationery         | -        |              | -        |              |
| Advertising                     | 975      |              | 25       |              |
| General Running Expenses        | 752      |              | 1531     |              |
| Motor and Travel Expenses       | 3471     |              | 2713     |              |
| Professional Fees               | -        |              | -        |              |
| Accountancy                     | 822      |              | 780      |              |
| Training                        | 120      |              | -        |              |
| Sundry Expenses                 | 247      |              | 100      |              |
|                                 |          | <u>62245</u> |          | <u>59354</u> |
| <b>TOTAL EXPENDITURE</b>        |          | <u>67563</u> |          | <u>63886</u> |
| <b>BANK INTEREST RECEIVABLE</b> |          | (13)         |          | (39)         |
| <b>SURPLUS FOR THE YEAR</b>     |          | <u>15817</u> |          | <u>26393</u> |