

Bolton Toy Library

Annual Report

April 2024 – March 2025

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 2024– 2025

Presented at the AGM 18th December 2025

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 for families across the borough of Bolton. This work has been possible through a range of funding, and without this help Bolton Toy Library would not be able to continue to provide its valuable services to families:

We have supported the emotional health and wellbeing of 350 children and their parents through drop-in sessions, themed activities, one-to-one appointments, and emotional wellbeing kits for children aged 0-5 years. Many of the children and parents supported through this service are experiencing extremely difficult life circumstances/events and have complex needs. Our provision has enabled parents and children to engage in a neutral, calm, and enjoyable space, being supported by professional staff, providing a breathing space to evaluate their needs and engage together.

The Bolton Council Start Well Service has enabled us to support families with children 0-5 years to access stay and play drop-in sessions across 5 Start Well Centers. We have had an expansion to this work to support an additional 3 centers extending the opportunities for local families via the Family Hub funding. This work improves social isolation through meeting others, whilst gaining professional support.

We have continued to provide our much-needed perinatal groups for mums (children 0-2 years) to gain peer-to-peer support, funded by the NHS ICB hosting weekly drop-in sessions, and accessing early years resources. This is often the first opportunity after giving birth to meet others in similar circumstances and share experiences. We have also had an Family Hub funded grant to specifically support perinatal mental health which has provided additional support to vulnerable mum's experiencing low mood or post-natal depression.

Our Parents & carers engagement project has enabled local parents and carers to express their views and be instrumental in changes in the local offer. We are pleased to report we have now expanded this project, hosting 2 different Parent Panels giving their opinion on new service and what new services they would like to see.

We have also received funding from the Family Hub to provide Outreach sessions in Bolton to engage with Parents/Carers who don't currently attend the Family Hubs.

Our support for children with SEND is core to our service and thanks to the Bolton Fund we have enabled children to access specialist play resources in the home, at our drop-in sessions and in their settings.

We support Family Time (Looked after children) who access our sensory room on a regular basis, enabling parents of very young babies to be together in therapeutic environment during their supervised sessions. We loan resources during contact visits, and this work provides the opportunity for enhanced parental/child engagement.

We have worked closely with our partners Bolton Together whose skills and networking strengths have helped us to improve outcomes for children and families across the borough.

I would like to take this opportunity to thank all those organisations who have supported this year, their help has had an influence on so many children and their families. A special thank you to our team of Trustees, Staff and Volunteers who are integral to our success.

Signed:

Dated: 18th December 2025 AGM

Annette Dodd.

Bolton Toy Library - Treasurer's Report

Accounts April 2024 - March 2025

presented at AGM 18/12/25

The Charity has had a positive and stable financial year. Despite continued pressures on the local economy and changes to wider family support services, we have remained financially secure and continued to deliver high-quality support to children, young people, and families. Strong governance from our Trustees, together with the dedication of our staff and volunteers, has helped us manage our resources responsibly and plan confidently for the future.

Our principal funding this year came from Bolton Council's Start Well Service, Bolton NHS ICB, Family Hub funding via Bolton Together, and Bolton's Fund through CVS. These income streams have enabled us to sustain our core services for children with SEND, those experiencing emotional dysregulation, and families needing perinatal mental health support. We also secured several smaller grants from trusts and foundations which helped enhance our sensory resources, support project delivery, and contribute towards our core operating costs.

Expenditure has remained in line with expectations, and we have continued to monitor spending carefully to ensure value for money and compliance with our funding agreements. Our reserves remain at a safe level for a charity of our size, giving us stability as we move into the next financial year.

Overall, the Charity remains in a strong position. Through continued careful management and effective use of grant funding, we are well placed to maintain and develop our services for local families in the year ahead.

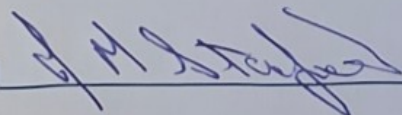
Balance at beginning (April 24) £ 128,072

Income for the year £ 167,086

Expenditure in year £ 136,764

Bal at end (March 25) £ 158,394

Signed



Dated 18th December 2025 @ AGM

Charity registration number 1098191 (England and Wales)

BOLTON TOY LIBRARY
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BOLTON TOY LIBRARY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Mrs A Dodd
Mrs J Stanford
Mrs J Southern
Mr J Bagnall
Mrs M Gilbert

Charity number (England and Wales)

1098191

Principal address

Based At Harvey Street Centre
Shaw Street
Bolton
BL3 6HU

Independent examiner

DonnellyBentley Ltd
Hazlemere
70 Chorley New Road
Bolton
Lancashire
BL1 4BY

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BOLTON TOY LIBRARY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

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

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Our core mission is to support vulnerable children and their families, and this continues to be the driving force behind everything we do. We have successfully supported hundreds of children and their families across the Borough, consistently exceeding our outputs and targets. Our ongoing focus is to provide meaningful opportunities that foster connection, build emotional resilience, and offer inclusive activities for both children and parents. Our experienced team is skilled in delivering tailored support and specialised resources, enabling children with special educational needs and disabilities (SEND) to reach their full potential.

We are proud to have continued our work in supporting children's emotional wellbeing over the past year. We were once again selected to support statutory services through the delivery of our Stay, Play and Learn groups, which promote early development and positive engagement. In addition, we have played a key role in strengthening family relationships by facilitating meaningful family time contact between children and their parents or carers. Our success has been reflected in the continued confidence of our commissioners. We have been awarded additional funding to deliver a new Stay, Play and Learn session at the newly established Bright Meadows Family Hub. In addition, we have been commissioned to expand our support for parents and carers through our Perinatal Mental Health Project, enabling us to reach and assist even more families during the early stages of parenthood.

Below represents the services the charity has delivered this year;

- Bolton MBC – Family Time - This project enables families to access our sensory room, play area, and a range of carefully selected play resources during contact visits. These facilities are designed to enhance the quality of the contact experience and support positive parent-child interactions.
- Bolton MBC (Via Bolton Together) – Stay, Play & Learn - This initiative aims to reduce social isolation by providing opportunities for families to connect and engage in *Stay, Play & Learn* drop-in sessions in 5 Family Hubs in Bolton. These sessions focus on shared play experiences and offer informal support to promote positive family interaction and community connection.
- Bolton's Fund – SEND Sensory Support - This project provides children with Special Educational Needs, Disabilities, and Additional Needs with access to therapeutic play sessions, use of the sensory room, and the loan of specialised resources. These services are designed to support and enhance each child's development in a nurturing and inclusive environment.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Bolton NHS ICB (Via Bolton Together) - Emotional Health & Wellbeing Support - We provided emotional wellbeing support to 350 children across Bolton who have experienced bereavement, parental separation, exposure to domestic violence, and other complex life circumstances. Support was delivered through a combination of group work and one-to-one sessions, tailored to meet the individual needs of each child.

- Bolton MBC – Family Hub Funding (Via Bolton Together) – Perinatal Mental Health - We supported new mothers by facilitating access to peer-to-peer support networks, helping to reduce isolation and build confidence. Our skilled staff also provided signposting to relevant external services, ensuring families received timely and appropriate support.

- Bolton NHS ICB (Via Bolton Together) – Perinatal Support - We distributed free self-care kits to new mums and dads, promoting emotional wellbeing during the early stages of parenthood. Families were also encouraged to borrow resources and activity kits for their babies, fostering peer support and shared experiences among parents.

- Bolton MBC – Family Hub Funding Expansion (Via Bolton Together) – Stay, Play and Learn - This initiative aims to reduce social isolation by providing opportunities for families to connect and engage in Stay, Play & Learn drop-in sessions in 3 Family Hubs in Bolton. These sessions focus on shared play experiences and offer informal support to promote positive family interaction and community connection.

- Levelling Up Funding – Digital Inclusion - We delivered drop-in sessions to support families in developing their confidence and skills in using technology. These sessions provided hands-on guidance with everyday digital tasks such as accessing online services, using educational platforms, managing school communications, and staying connected with support networks. By improving digital literacy, we empowered families to become more independent and better equipped to navigate an increasingly digital world.

- Bolton MBC – Start Well – 18th Month Assessment Support – Expansion of the pilot project to support children identified at their 18 month assessment as having delays in their development by accessing social play sessions, borrowing learning resources/toys to improve their home environment.

- Bolton MBC – Family Hub Funding (Via Bolton Together) – Parent and Carer Engagement - We established a panel of 12 parents and carers to provide meaningful feedback on service delivery. Through the use of qualitative data collection methods -including questionnaires, verbal discussions, and recorded observations - we captured their insights to help shape and co-design the Family Hub services delivered through Start Well Centres and Family Hubs. This collaborative approach ensures services are responsive to the real needs and experiences of local families.

- Bolton MBC – Warm Spaces - This funding enabled the charity to provide hot drinks, soup, fruit, and snacks to vulnerable families impacted by the ongoing financial crisis, helping to alleviate food insecurity and offer a welcoming, supportive environment.

- Bolton NHS ICB (Via Bolton Together) – Co-facilitation of Diddy Decider Skills - We partnered with a fellow charity delivering iThrive services to co-facilitate the Diddle Decider Skills project, supporting children aged 5 to 8. This collaborative initiative focused on building emotional regulation, problem-solving, and decision-making skills through age-appropriate, engaging activities.

- Equilibrium Foundation – Diversity Worker - We are pleased to report that our Diversity Worker joined the team in April 2024. As a multilingual professional, she has been an invaluable asset in engaging with families for whom English is a second language. Her presence has significantly enhanced our ability to provide inclusive support, improve communication, and ensure that families from diverse backgrounds feel welcomed and understood.

- Ironmongers – Stay and Play session - Our Stay and Play sessions provide families with free access to a welcoming space filled with age-appropriate toys, educational resources, and support from experienced staff. These sessions encourage early learning, social interaction, and offer parents and carers the opportunity to connect and seek guidance in a relaxed, supportive environment.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Support Delivered

- 3 Trustees generously gave their time on a voluntary basis to govern the charity, actively engaging with partners and the wider community to help shape and support the delivery of services for vulnerable children, young people, and their families across Bolton.
- 3 dedicated volunteers contributed their valuable life experience and skills to support the delivery of our services. Their involvement played an important role in assisting staff and enhancing the overall effectiveness of our programmes.
- Through our iThrive Emotional Wellbeing Project, 350 children aged 2 to 7 have received ongoing support aimed at strengthening their emotional resilience.
- A total of 400 children accessed the *Multi-Sensory Room* and borrowed specialised resources for use at home or in their educational settings, supporting the enhancement of their developmental outcomes.
- 50 children aged 0 to 5 years with Special Educational Needs and Disabilities (SEND) participated in positive activities at the Toy Library and benefited from the loan of specialised SEND resources for use at home or in their educational settings.
- 30 vulnerable children accessed the Toy Bank initiative, which provided books, craft materials, and toys delivered at Christmas. Additionally, parents received self-care sets generously donated by the Great Lever Rotary Club, supporting the wellbeing of the whole family during this season.
- We have supported over 500 families during our Stay, Play and Learn sessions delivered in the Family Hub's throughout Bolton.
- We have distributed 40 Perinatal Self Care kits via Baby Basics to support vulnerable families. We have also distributed another 40 to Families attending our baby group.
- 250 Families have accessed hot drinks and snacks when they have attended sessions.

Financial review

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.

The total reserves held at the end of the year are £158,394.

Investment policy

Considering the current 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.

Structure, governance and management

The charity is constituted under a Trust Deed dated 30th 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.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs A Dodd

Mrs J Stanford

Mrs J Southern

Mr J Bagnall

Mrs M Gilbert

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment 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.

The trustees' report was approved by the Board of Trustees.

.....Annette Dodd

Trustee

Date:28/01/26.....

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STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the 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 trustees to prepare financial statements for each financial 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 year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient 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 Charity (Accounts and Reports) Regulations 2008 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.

BOLTON TOY LIBRARY

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

I report to the trustees on my examination of the financial statements of Bolton Toy Library (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Andrew Newton
ICAEW
DonnellyBentley Ltd
Hazlemere
70 Chorley New Road
Bolton
Lancashire
BL1 4BY

Date:28/01/2026

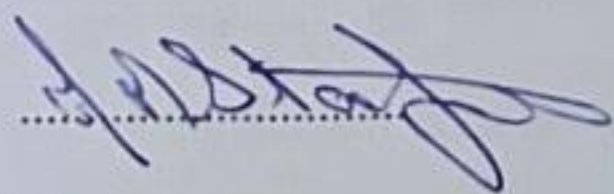
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BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		-		263
Current assets					
Stocks	13	28,000		27,666	
Debtors	14	2,500		1,000	
Cash at bank and in hand		133,777		100,684	
		<u>164,277</u>		<u>129,350</u>	
Creditors: amounts falling due within one year	15	<u>(5,883)</u>		<u>(1,541)</u>	
Net current assets			158,394		127,809
Total assets less current liabilities			<u>158,394</u>		<u>128,072</u>
The funds of the charity					
Restricted income funds	17		34,610		19,873
Unrestricted funds	18		123,784		108,199
			<u>158,394</u>		<u>128,072</u>

The financial statements were approved by the trustees on 28/01/2026



Trustee

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Bolton Toy Library is an unincorporated charity in England and Wales. The principal address is Harvey Start Well Centre, Bolton, BL3 6HU.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.3 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income includes grants in respect of revenue and capital items.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.5 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Computers	25% straight line
Motor vehicles	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

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

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. The net realisable value of stock is based on the service potential provided by the item of stock.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 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.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.12 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.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	3,725	-	3,725	-	-	-
Grants	-	160,704	160,704	10,008	128,769	138,777
Membership fees	1,145	-	1,145	16	-	16
	<u>4,870</u>	<u>160,704</u>	<u>165,574</u>	<u>10,024</u>	<u>128,769</u>	<u>138,793</u>
Grants						
Grants	-	152,264	152,264	1,146	127,329	128,475
Government grants	-	8,440	8,440	8,862	1,440	10,302
	<u>-</u>	<u>160,704</u>	<u>160,704</u>	<u>10,008</u>	<u>128,769</u>	<u>138,777</u>

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>1,512</u>	<u>1,119</u>

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	<u>-</u>	<u>1,900</u>

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Direct costs						
Opening stock	27,666	-	27,666	27,666	-	27,666
Purchases	-	1,377	1,377	-	1,319	1,319
Closing stock	(27,666)	(334)	(28,000)	(27,666)	-	(27,666)
	<u>-</u>	<u>1,043</u>	<u>1,043</u>	<u>-</u>	<u>1,319</u>	<u>1,319</u>

6 Expenditure on charitable activities

	Other operating charges 2025 £	Other operating charges 2024 £
Other operating charges		
Depreciation and impairment	263	263
Share of support and governance costs (see note 7)		
Support	133,808	129,577
Governance	1,650	900
	<u>135,721</u>	<u>130,740</u>
Analysis by fund		
Unrestricted funds	8,232	18,364
Restricted funds	127,489	112,376
	<u>135,721</u>	<u>130,740</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	117,895	108,825
Rent	4,000	12,600
Insurance	1,155	1,084
Telephone	712	320
Printing and stationery	1,526	470
Advertising	-	614
General running expenses	3,878	4,154
Motor and travel expenses	2,083	1,510
Repairs and renewals	918	-
Computer related expenses	1,641	-
Governance costs	1,650	900
	<u>135,458</u>	<u>130,477</u>
Analysed between:		
Other operating charges	<u>135,458</u>	<u>130,477</u>

8 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the independent examination of the charity's financial statements	1,650	900
Depreciation of owned tangible fixed assets	263	263
Loss/(profit) on disposal of tangible fixed assets	-	(1,900)
	<u></u>	<u></u>

9 Trustees

None of the trustees received any remuneration or had expenses reimbursed by the charity during the year. (2024 £nil).

10 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>5</u>	<u>5</u>

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	111,583	102,938
Social security costs	3,946	3,549
Other pension costs	2,366	2,338
	<u>117,895</u>	<u>108,825</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Computers £	Motor vehicles £	Total £
Cost			
At 1 April 2024	1,052	14,982	16,034
At 31 March 2025	<u>1,052</u>	<u>14,982</u>	<u>16,034</u>
Depreciation and impairment			
At 1 April 2024	789	14,982	15,771
Depreciation charged in the year	263	-	263
At 31 March 2025	<u>1,052</u>	<u>14,982</u>	<u>16,034</u>
Carrying amount			
At 31 March 2024	<u>263</u>	<u>-</u>	<u>263</u>

13 Stocks

	2025 £	2024 £
Stock of toys and play equipment	<u>28,000</u>	<u>27,666</u>

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	1,500	-
Prepayments and accrued income	1,000	1,000
	<u>2,500</u>	<u>1,000</u>

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	4,053	-
Other creditors	421	504
Accruals and deferred income	1,409	1,037
	<u>5,883</u>	<u>1,541</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,366	2,338
	<u>2,366</u>	<u>2,338</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Emotional Health & Wellbeing - Bolton Together	63	37,000	(29,200)	(7,136)	727
Outreach Services in 5 Start Well Centres	459	32,500	(28,795)	(2,750)	1,414
Bolton Fund Early Years	4,410	4,000	-	(4,000)	4,410
Bolton Together Start Well Expansion Perinatal 0-2 Mental Health Project	1,200	10,597	(9,843)	(44)	1,910
Bolton Together Start Well Expansion in 2 Centres	1,342	16,000	(16,833)	(509)	-
Bolton Together Start Well Expansion Parent and Carer Engagement Project	2,107	14,088	(11,405)	(1,296)	3,494
Perinatal	-	17,800	(16,100)	(1,700)	-
Digital Community Inclusion	-	3,250	(3,250)	-	-
Equilibrium Foundation	9,000	-	(9,000)	-	-
18 Month Assessment Support	-	2,000	-	-	2,000
Co-Facilitation Diddy Decider Skills	-	800	(800)	-	-
Warm Spaces	1,029	2,440	(2,785)	-	684
Ironmongers - Stay and Play	-	5,500	(215)	-	5,285
SEND Sensory Support	-	14,400	(43)	-	14,357
Perinatal Support - Uplift Payment	-	329	-	-	329
Bupa Foundation Fund	263	-	(263)	-	-
	<u>19,873</u>	<u>160,704</u>	<u>(128,532)</u>	<u>(17,435)</u>	<u>34,610</u>

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

17 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Bolton Fund Early Years	3,833	13,500	(12,923)	-	4,410
BUPA Foundation Fund	526	-	(263)	-	263
Perinatal 0-2 Bolton Clinical Commissioning Team	-	17,800	(16,100)	(1,700)	-
Emotional Health & Wellbeing - Bolton Together	7,563	27,750	(30,000)	(5,250)	63
Arnold Clarke	106	-	(102)	(4)	-
The Skelton Charity	-	1,063	(1,063)	-	-
Warm Spaces	-	1,440	(411)	-	1,029
Bolton Together Start Well Expansion Parent & Carer Engagement Project	-	10,566	(7,209)	(1,250)	2,107
Cost of Living Crisis Greater Manchester	5,000	-	(5,000)	-	-
Equilibrium Foundation	-	9,000	-	-	9,000
Bolton Together Start Well Expansion in 2 Centres	-	9,750	(7,008)	(1,400)	1,342
Outreach Services in 5 Start Well Centres	150	32,500	(29,416)	(2,775)	459
Bolton Together Expansion Perinatal 0-2 Mental Health Project	-	5,400	(4,200)	-	1,200
	<u>17,178</u>	<u>128,769</u>	<u>(113,695)</u>	<u>(12,379)</u>	<u>19,873</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>108,199</u>	<u>6,382</u>	<u>(8,232)</u>	<u>17,435</u>	<u>123,784</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	<u>101,141</u>	<u>13,043</u>	<u>(18,364)</u>	<u>12,379</u>	<u>108,199</u>

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of movements in funds in year

- NHS ICB – Via Bolton Together – Emotional Health and Wellbeing support.

This £37,000 grant funded staffing costs and service charges to deliver emotional wellbeing support to 350 children aged 2–8 across Bolton who have experienced bereavement, parental separation, exposure to domestic violence, and other complex circumstances.

- BMBC Start Well – Via Bolton Together – Stay & Play in 5 centres.

A total grant of £32,500, funds outreach services for disadvantaged children aged 0–5 across five Start Well Centres/Family Hubs. The funding covers staffing costs, service charges, and resources/consumables, and supports delivery of 'Stay, Play & Learn' drop-in sessions. These sessions aim to reduce social isolation and promote children's physical and emotional development by enabling families to play together and access appropriate support.

- BMBC – Family Time

A grant of £4,000 supported families accessing the Family Time service. The funding enables families to use our therapeutic multi-sensory room and well-resourced playroom, providing a safe and nurturing environment where children can engage positively with their parents during contact visits.

- BMBC Family Hub – Via Bolton Together – Perinatal Mental Health Support

A grant of £13,530 was received to deliver a project supporting parents experiencing low-level mental health difficulties following the birth of their baby. This includes a permanent uplift payment which was awarded to enable the project to expand its reach and support a greater number of parents. The funding cover staffing costs to hold groups and support parents during 1-1 sessions.

- BMBC Family Hub – Via Bolton Together – Stay & Play in 3 Centres

A grant of £14,499.84 was awarded to deliver Stay, Play and Learn sessions across three Family Hub buildings. While the original funding supported delivery in two centres, we were subsequently asked to extend provision to a third location in order to expand our reach and support more families.

- BMBC Family Hub – Via Bolton Together – Parent/Carer Engagement

A grant of £14,088 was awarded to establish a Parent/Carer Panel to help inform Bolton Council's decision-making on the development of Family Hubs across Bolton. The funding also supports the collection of feedback from 350 parents and carers through questionnaires, providing valuable insight into the needs and priorities of local families.

- NHS ICB – Via Bolton Together – Perinatal Support

This grant of £17,800 covered staffing costs and service charges to deliver peer-to-peer drop-in sessions, providing opportunities for new parents to meet, gain support, and access toys and resources for home loan. The funding also supported stock purchases and the provision of free self-care kits for distribution to new mums and dads.

- BMBC – Digital Inclusion

This grant of £3,250 was awarded to purchase digital equipment to support parents in developing digital skills. It also funded mobile phones with SIM cards to ensure families in need had reliable access to communication and online resources.

- Equalibrium – Diversity Worker

This grant of £9,000 funded the salary of a part-time Diversity Worker, fluent in multiple languages, to engage and support families who face language barriers to accessing services.

- BMBC – 18th Month Assessment Support

This £2000 grant was to support families identified as being in need during the 18 Month development check that had recently been launched in Bolton.

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

20 Analysis of movements in funds in year (continued)

- BMBC – Warm Spaces

This grant of £2,440 funded the opening of a warm space for families struggling to stay warm during the winter. The funding enabled us to offer play sessions, along with snacks and hot drinks, providing a welcoming and supportive environment for families in need.

- Amscreen – Donation

A donation of £250 from Amscreen Ltd, to purchase resources for our families.

- Laltex – Donation

A donation of £1000 from Amscreen Ltd, to purchase resources for our families.

- Wells Electrical Ltd – Donation

A donation of £300 from Amscreen Ltd, to purchase resources for our families.

- NHS ICB – Via Bolton Together – Diddy Decider Skills

This grant of £800 funded the co-facilitation of a six-week Diddy Decider skills programme, supporting children aged 5–7 in developing emotional health and wellbeing.

- Ironmongers – Stay and Play

To provide 1 stay and play session per week for 1 year. The grant covers staff costs.

- Bolton's Fund – SEND Sensory Support

This grant of £14,400 supported children with SEND by providing access to specialist resources, our sensory room, and a weekly group session to promote development and engagement.

21 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	123,784	34,610	158,394
	<u>123,784</u>	<u>34,610</u>	<u>158,394</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	-	263	263
Current assets/(liabilities)	108,199	19,610	127,809
	<u>108,199</u>	<u>19,873</u>	<u>128,072</u>

BOLTON TOY LIBRARY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BOLTON TOY LIBRARY

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

I report to the trustees on my examination of the financial statements of Bolton Toy Library (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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



Andrew Newton
ICAEW
DonnellyBentley Ltd
Hazlemere
70 Chorley New Road
Bolton
Lancashire
BL1 4BY
Date: 28/10/2026