

REGISTERED COMPANY NUMBER: 02925303 (England and Wales)
REGISTERED CHARITY NUMBER: 1048263

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2022
for
Merseyside Play Action Council

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Merseyside Play Action Council

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for the Year Ended 31 March 2022

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Merseyside Play Action Council

Report of the Trustees **for the Year Ended 31 March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To provide or assist in the provision of facilities (with particular emphasis on children's play provision) and training for educational, play or leisure-time activities in the interest of social welfare provided that:

- Such facilities are provided with the object of improving the condition of quality of life to young people for whom the facilities are primarily intended.
- The young persons and members have need of such facilities aforesaid by reason of their youth, age, infirmity or disablement, poverty, or economical circumstances.
- To provide safe play and educational benefits for all.
- To provide training and work experience for people working with young people.
- To carry out any other charitable object that can be beneficially carried out in conjunction with the above main objects.

In setting our objectives and planning our activities the trustees have given careful consideration to the Charity Commission's general guidance on public benefit.

STRATEGIC REPORT

Achievement and performance

Review of Business

The company incurred a surplus in the year to 31 March 2022 of £185,511 compared with a surplus the previous year of £53,822.

£28,392 of the costs relate to non-cash depreciation cost of the capital investment incurred in converting and refurbishing the Bridport Street premises in 1997/98.

The MPAC main activity in 2021/2022 was running the government initiated Holiday Activities and Food (HAF) programme for children with funding from Liverpool City Council (£318,064). Liverpool City Council also provided grants to cover general salary costs (£60,439), play schemes (£140,000), and the salary cost of a new member of staff (£36,281). The National Lottery "Awards for All" provided a £10,000 grant to cover the cost of evening staff and BBC Children in Need gave a grant of £34,000 towards the creation of a training room for use by beneficiaries.

The major item of capital expenditure was £46,405 on equipment and furniture for a training room, £34,000 of which was funded by BBC Children in Need. This began operating in April/ May 2022 and is proving a success. £26,306 was spent on building work to provide counselling offices for the Young Persons Advisory Service (YPAS) who specialize in mental health problems. The first users were seen in February 2022. YPAS are paying a monthly rent for use of the rooms.

Sadly, Brian Kendall, who had been a trustee since 2000 died in November 2021. The charity is immensely grateful for his contribution over those years.

As with most charities dependent on grants from public sources and private organizations, the trustees and management are fully aware of the ever-changing situation for small charities.

Financial review

Investment policy and objectives

The Trustees have considered the most appropriate policy for investing the charities resources and have decided that bank deposits meet their requirements for the short and medium term protection of them. The Trustees also consider the return on funds from this source to be the most suitable currently available.

Merseyside Play Action Council

Report of the Trustees **for the Year Ended 31 March 2022**

STRATEGIC REPORT

Financial review

Reserves policy

It is the policy of the company to maintain unrestricted reserves at a level which provides sufficient resources to cover management, administration and support costs and to respond to any unforeseen circumstances.

The Trustees aim to maintain reserves at a level by means of a surplus over the long term and stringent cash management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association which were incorporated on 4 May 1994, registered on 26 July 1995 and amended on 21 April 2008.

The Trustees

The Trustees as Charity Trustees have control of the Charity and its property and Funds.

The Trustees when complete consist of at least five and not more than 10.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots.

A Trustee's term of office automatically terminates if he or she is disqualified under the Charities Act 1993 from acting as a charity trustee.

The Trustees may at any time co-opt any person duly qualified to be appointed as a Trustee to fill a vacancy in their number or as an additional Trustee, but a co-opted Trustee holds office only until the next AGM.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02925303 (England and Wales)

Registered Charity number

1048263

Registered office

1-27 Bridport Street
Liverpool
Merseyside
L3 5QF

Trustees

C A Bennett
J Albertina
C Banks
K Campbell
M Hornsby
B Kendall (resigned 8.11.21)
S L A Lee
E Wong

Company Secretary

C A Bennett

Merseyside Play Action Council

Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 10 October 2022 and signed on the board's behalf by:

C A Bennett - Trustee

A handwritten signature in black ink, appearing to read 'C Bennett', written in a cursive style.

**Independent Examiner's Report to the Trustees of
Merseyside Play Action Council**

Independent examiner's report to the trustees of Merseyside Play Action Council ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of F.C.C.A. which is one of the listed bodies.

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

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

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



Dean Charles
F.C.C.A.
Matthews Sutton & Co Ltd
Chartered Certified Accountants
48 - 52 Penny Lane
Mossley Hill
Liverpool
Merseyside
L18 1DG

10 October 2022

Merseyside Play Action Council

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.22 Total funds £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	67,407	-	-	67,407	8,158
Charitable activities						
Childrens Play Schemes		106,493	508,784	-	615,277	491,739
Other trading activities	3	21,007	-	-	21,007	46,286
Investment income	4	46,326	-	-	46,326	40,019
Total		<u>241,233</u>	<u>508,784</u>	<u>-</u>	<u>750,017</u>	<u>586,202</u>
EXPENDITURE ON						
Raising funds	6	12,637	7,462	624	20,723	47,495
Charitable activities	7					
Childrens Play Schemes		<u>77,472</u>	<u>460,947</u>	<u>5,364</u>	<u>543,783</u>	<u>484,885</u>
Total		<u>90,109</u>	<u>468,409</u>	<u>5,988</u>	<u>564,506</u>	<u>532,380</u>
NET INCOME/(EXPENDITURE)		151,124	40,375	(5,988)	185,511	53,822
RECONCILIATION OF FUNDS						
Total funds brought forward		99,693	307,124	77,839	484,656	430,834
TOTAL FUNDS CARRIED FORWARD		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>

The notes form part of these financial statements

Merseyside Play Action Council

Balance Sheet
31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.22 Total funds £	31.3.21 Total funds £
FIXED ASSETS						
Tangible assets	12	81,780	317,499	71,851	471,130	423,431
CURRENT ASSETS						
Stocks	13	4,964	-	-	4,964	6,030
Debtors	14	5,332	-	-	5,332	4,843
Cash at bank and in hand		174,148	90,000	-	264,148	94,018
		<u>184,444</u>	<u>90,000</u>	<u>-</u>	<u>274,444</u>	<u>104,891</u>
CREDITORS						
Amounts falling due within one year	15	(15,407)	(60,000)	-	(75,407)	(43,666)
NET CURRENT ASSETS		<u>169,037</u>	<u>30,000</u>	<u>-</u>	<u>199,037</u>	<u>61,225</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>
NET ASSETS		<u>250,817</u>	<u>347,499</u>	<u>71,851</u>	<u>670,167</u>	<u>484,656</u>
FUNDS	16					
Unrestricted funds					250,817	99,693
Restricted funds					347,499	307,124
Endowment funds					71,851	77,839
TOTAL FUNDS					<u>670,167</u>	<u>484,656</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

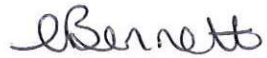
- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 10 October 2022 and were signed on its behalf by:

Merseyside Play Action Council

Balance Sheet - continued
31 March 2022

C A Bennett - Trustee

A handwritten signature in cursive script that reads "Bennett".

Merseyside Play Action Council

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	31.3.22 £	31.3.21 £
Cash flows from operating activities			
Cash generated from operations	1	262,482	75,392
Net cash provided by operating activities		<u>262,482</u>	<u>75,392</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(86,364)</u>	<u>(21,968)</u>
Net cash used in investing activities		<u>(86,364)</u>	<u>(21,968)</u>
Cash flows from financing activities			
Expenditure attributable to endowment		<u>(5,988)</u>	<u>(5,963)</u>
Net cash used in financing activities		<u>(5,988)</u>	<u>(5,963)</u>
Change in cash and cash equivalents in the reporting period		<u>170,130</u>	<u>47,461</u>
Cash and cash equivalents at the beginning of the reporting period		<u>94,018</u>	<u>46,557</u>
Cash and cash equivalents at the end of the reporting period		<u><u>264,148</u></u>	<u><u>94,018</u></u>

The notes form part of these financial statements

Merseyside Play Action Council

Notes to the Cash Flow Statement
for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.22 £	31.3.21 £
Net income for the reporting period (as per the Statement of Financial Activities)	185,511	53,822
Adjustments for:		
Depreciation charges	38,665	30,197
Expenditure attributable to endowment	5,988	5,963
Decrease in stocks	1,066	1,136
(Increase)/decrease in debtors	(489)	2,020
Increase/(decrease) in creditors	31,741	(17,746)
Net cash provided by operations	<u>262,482</u>	<u>75,392</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	94,018	170,130	264,148
	<u>94,018</u>	<u>170,130</u>	<u>264,148</u>
Total	<u>94,018</u>	<u>170,130</u>	<u>264,148</u>

Merseyside Play Action Council

Notes to the Financial Statements **for the Year Ended 31 March 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold property	- Straight line over the life of the lease
Improvements to property	- Straight line over the life of the lease
Plant and machinery	- 20% on reducing balance
Motor vehicles	- Straight line over 4 years
Computer equipment	- Straight line over 4 years

Stocks

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

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Donations	64,673	3,427
Recycled goods sales	2,734	4,731
	<u>67,407</u>	<u>8,158</u>

3. OTHER TRADING ACTIVITIES

	31.3.22	31.3.21
	£	£
Shop income	15,831	36,496
Miscellaneous income	5,176	9,790
	<u>21,007</u>	<u>46,286</u>

4. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Rents received	46,326	40,019

5. INCOME FROM CHARITABLE ACTIVITIES

	31.3.22	31.3.21
	£	£
Grants	598,784	491,739
Other income	16,493	-
	<u>615,277</u>	<u>491,739</u>

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
BBC - Children In Need	34,000	-
Liverpool City Council - Summer Play Scheme	-	343,500
Liverpool City Council - Youth and Play Grant	60,439	-
Liverpool City Council - Running Costs	-	60,439
LCVS Cost Grant	-	10,000
Liverpool City Council - Covid Grant	-	25,000
LCVS Covid Vaccine Grant	-	20,500
Charity Aid Foundation	-	32,300
Liverpool City Council - HAF Playdays	220,000	-
Play Scheme Grants	140,000	-
Liverpool City Council - PAP Funding	36,281	-
Liverpool City Council - HAF Expenses	90,000	-
Liverpool City Council - HAF Equipment	8,064	-
National Lottery - Awards For All	10,000	-
	<u>598,784</u>	<u>491,739</u>

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

6. RAISING FUNDS

Other trading activities

	31.3.22	31.3.21
	£	£
Purchases	9,493	21,898
Staff costs	5,000	19,115
Rent	2,200	2,200
Depreciation	1,258	2,173
	<u>17,951</u>	<u>45,386</u>

Investment management costs

	31.3.22	31.3.21
	£	£
Depreciation	<u>2,772</u>	<u>2,109</u>
Aggregate amounts	<u>20,723</u>	<u>47,495</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Childrens Play Schemes	<u>543,783</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	<u>38,665</u>	<u>30,197</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

10. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	141,920	79,170
Social security costs	8,795	1,565
Other pension costs	2,437	977
	<u>153,152</u>	<u>81,712</u>

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
	6	4
Office staff	<u>6</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	8,158	-	-	8,158
Charitable activities				
Childrens Play Schemes	25,000	466,739	-	491,739
Other trading activities	46,286	-	-	46,286
Investment income	40,019	-	-	40,019
Total	<u>119,463</u>	<u>466,739</u>	<u>-</u>	<u>586,202</u>
EXPENDITURE ON				
Raising funds	22,157	24,492	846	47,495
Charitable activities				
Childrens Play Schemes	15,117	464,651	5,117	484,885
Total	<u>37,274</u>	<u>489,143</u>	<u>5,963</u>	<u>532,380</u>
NET INCOME/(EXPENDITURE)	82,189	(22,404)	(5,963)	53,822
RECONCILIATION OF FUNDS				
Total funds brought forward	17,504	329,528	83,802	430,834
TOTAL FUNDS CARRIED FORWARD	<u>99,693</u>	<u>307,124</u>	<u>77,839</u>	<u>484,656</u>

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

12. TANGIBLE FIXED ASSETS

	Short leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2021	214,660	706,321	150,495
Additions	-	72,710	-
Disposals	-	-	(128,527)
At 31 March 2022	214,660	779,031	21,968
DEPRECIATION			
At 1 April 2021	136,821	384,006	127,218
Charge for year	5,988	26,817	3,129
Eliminated on disposal	-	-	(128,527)
At 31 March 2022	142,809	410,823	1,820
NET BOOK VALUE			
At 31 March 2022	71,851	368,208	20,148
At 31 March 2021	77,839	322,315	23,277
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2021	1,967	33,442	1,106,885
Additions	-	13,654	86,364
Disposals	(1,967)	(33,442)	(163,936)
At 31 March 2022	-	13,654	1,029,313
DEPRECIATION			
At 1 April 2021	1,967	33,442	683,454
Charge for year	-	2,731	38,665
Eliminated on disposal	(1,967)	(33,442)	(163,936)
At 31 March 2022	-	2,731	558,183
NET BOOK VALUE			
At 31 March 2022	-	10,923	471,130
At 31 March 2021	-	-	423,431

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

13. STOCKS		31.3.22	31.3.21
		£	£
Stocks		<u>4,964</u>	<u>6,030</u>
14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Trade debtors		2,382	2,272
Prepayments and accrued income		<u>2,950</u>	<u>2,571</u>
		<u>5,332</u>	<u>4,843</u>
15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		31.3.22	31.3.21
		£	£
Trade creditors		4,393	28,394
Social security and other taxes		3,624	2,548
Other creditors		486	182
Accrued expenses		6,904	12,542
Restricted grants in advance		<u>60,000</u>	<u>-</u>
		<u>75,407</u>	<u>43,666</u>
16. MOVEMENT IN FUNDS			
	At 1.4.21	Net	At
	£	movement	31.3.22
		in funds	£
Unrestricted funds			
General funds	99,693	151,124	250,817
Restricted funds			
National Lottery	291,250	(22,404)	268,846
Capacity Builders	15,874	(1,221)	14,653
BBC Children In Need	-	34,000	34,000
Liverpool City Council - HAF Playdays	-	30,000	30,000
	<u>307,124</u>	<u>40,375</u>	<u>347,499</u>
Endowment funds			
Endowment Funds	77,839	(5,988)	71,851
	<u>484,656</u>	<u>185,511</u>	<u>670,167</u>
TOTAL FUNDS			

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	241,233	(90,109)	151,124
Restricted funds			
National Lottery	-	(22,404)	(22,404)
Capacity Builders	-	(1,221)	(1,221)
Liverpool City Council - Youth and Play Grant	60,439	(60,439)	-
BBC Children In Need	34,000	-	34,000
Liverpool City Council - HAF Playdays	220,000	(190,000)	30,000
Play Scheme Grants	140,000	(140,000)	-
Liverpool City Council - HAF Equipment	8,064	(8,064)	-
National Lottery - Awards For All	10,000	(10,000)	-
Liverpool City Council - Positive About Play	36,281	(36,281)	-
	508,784	(468,409)	40,375
Endowment funds			
Endowment Funds	-	(5,988)	(5,988)
TOTAL FUNDS	<u>750,017</u>	<u>(564,506)</u>	<u>185,511</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General funds	17,504	82,189	99,693
Restricted funds			
National Lottery	313,654	(22,404)	291,250
Capacity Builders	15,874	-	15,874
	329,528	(22,404)	307,124
Endowment funds			
Endowment Funds	83,802	(5,963)	77,839
TOTAL FUNDS	<u>430,834</u>	<u>53,822</u>	<u>484,656</u>

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	119,463	(37,274)	82,189
Restricted funds			
National Lottery	-	(22,404)	(22,404)
Liverpool City Council - Running Costs	60,439	(60,439)	-
Liverpool City Council - Summer Play	343,500	(343,500)	-
LCVS Cost Grant	10,000	(10,000)	-
LCVS Covid Vaccine Grant	20,500	(20,500)	-
Charity Aid Foundation	32,300	(32,300)	-
	466,739	(489,143)	(22,404)
Endowment funds			
Endowment Funds	-	(5,963)	(5,963)
TOTAL FUNDS	<u>586,202</u>	<u>(532,380)</u>	<u>53,822</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General funds	17,504	233,313	250,817
Restricted funds			
National Lottery	313,654	(44,808)	268,846
Capacity Builders	15,874	(1,221)	14,653
BBC Children In Need	-	34,000	34,000
Liverpool City Council - HAF Playdays	-	30,000	30,000
	329,528	17,971	347,499
Endowment funds			
Endowment Funds	83,802	(11,951)	71,851
TOTAL FUNDS	<u>430,834</u>	<u>239,333</u>	<u>670,167</u>

Merseyside Play Action Council

Notes to the Financial Statements - continued
for the Year Ended 31 March 2022

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General funds	360,696	(127,383)	233,313
Restricted funds			
National Lottery	-	(44,808)	(44,808)
Liverpool City Council - Running Costs	60,439	(60,439)	-
Liverpool City Council - Summer Play Capacity Builders	343,500	(343,500)	-
Liverpool City Council - Youth and Play Grant	-	(1,221)	(1,221)
LCVS Cost Grant	60,439	(60,439)	-
LCVS Covid Vaccine Grant	10,000	(10,000)	-
Charity Aid Foundation	20,500	(20,500)	-
BBC Children In Need	32,300	(32,300)	-
Liverpool City Council - HAF Playdays	34,000	-	34,000
Play Scheme Grants	220,000	(190,000)	30,000
Liverpool City Council - HAF Equipment	140,000	(140,000)	-
National Lottery - Awards For All	8,064	(8,064)	-
Liverpool City Council - Positive About Play	10,000	(10,000)	-
	36,281	(36,281)	-
	975,523	(957,552)	17,971
Endowment funds			
Endowment Funds	-	(11,951)	(11,951)
TOTAL FUNDS	<u>1,336,219</u>	<u>(1,096,886)</u>	<u>239,333</u>

All of the above restricted funds, with the exception of the LCC - Running Costs Grant, relate to grants received to fund play activities throughout school holidays.

The additional grant was provided to assist with ongoing overheads and core activities as well as to develop staff for future projects.

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

Merseyside Play Action Council

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	64,673	3,427
Recycled goods sales	2,734	4,731
	<hr/> 67,407	<hr/> 8,158
Other trading activities		
Shop income	15,831	36,496
Miscellaneous income	5,176	9,790
	<hr/> 21,007	<hr/> 46,286
Investment income		
Rents received	46,326	40,019
Charitable activities		
Grants	598,784	491,739
Other income	16,493	-
	<hr/> 615,277	<hr/> 491,739
Total incoming resources	<hr/> 750,017	<hr/> 586,202
EXPENDITURE		
Other trading activities		
Purchases	9,493	21,898
Wages	5,000	18,848
Social security	-	267
Rent	2,200	2,200
Short leasehold	195	429
Improvements to property	872	1,698
Plant and machinery	55	36
Fixtures and fittings	-	10
Computer equipment	136	-
	<hr/> 17,951	<hr/> 45,386
Investment management costs		
Short leasehold	429	417
Improvements to property	1,923	1,648
Plant and machinery	120	35
Fixtures and fittings	-	9
Computer equipment	300	-
	<hr/> 2,772	<hr/> 2,109
Charitable activities		
Wages	136,920	60,322
Carried forward	136,920	60,322

This page does not form part of the statutory financial statements

Merseyside Play Action Council

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
Charitable activities		
Brought forward	136,920	60,322
Social security	8,795	1,298
Pensions	2,437	977
Rates and water	6,449	7,141
Insurance	6,407	4,944
Light and heat	8,923	5,868
Telephone	4,733	3,678
Postage and stationery	2,309	3,104
Sundries	1,080	549
Charitable expenditure	279,885	299,007
Other direct costs	2,055	2,505
Volunteers expenses	6,115	2,525
Motor & travel expenses	(3,675)	4,085
Repairs & maintenance	14,537	23,595
Training	5,450	-
Subscriptions	180	194
Accountancy	7,920	8,786
Computer expenses	6,976	4,276
Bank charges	1,490	1,416
Contract labour	1,313	4,200
LCVS Covid vaccine costs	-	20,500
Security costs	2,925	-
Examiners fees	1,560	-
Cleaning and waste removal	4,364	-
Short leasehold	5,364	5,117
Improvements to property	24,022	20,250
Plant and machinery	1,504	432
Fixtures and fittings	-	116
Computer equipment	3,745	-
	<hr/> 543,783	<hr/> 484,885
Total resources expended	<hr/> 564,506	<hr/> 532,380
Net income	<hr/> <hr/> 185,511	<hr/> <hr/> 53,822