

**Oldham Play Action Group**

**Charity No. 511463**

**Trustees' Report and Unaudited Accounts**

**31 March 2024**

**Oldham Play Action Group**  
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**Oldham Play Action Group  
Trustees Annual Report**

The management committee present their report with the unaudited financial statements of the charity for the year ended 31 March 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Charity Name**            **Oldham Play Action Group**

**Charity No. 511463**

**Principal Office**

Greenacres Community Centre  
Galland Street  
Greenacres  
Oldham  
OL4 3EU

Telephone No            0161 678 9662  
Fax                        0161 785 0929  
e.mail                    playactiongroup@hotmail.com

**Trustees**

The following trustees served during the year:

Linda Dawson  
Shirley Dickson  
Colin McLaren  
Paul Monk  
Christine Wilson

**Key Management Personnel**

Chair	Shirley Dickson	Werneth & Freehold CDP
Treasurer	CLlr Colin McLaren	Independent
Secretary	Gayle Cooper	Panda Preschool
Trustee	Linda Dawson	Independent
Trustee	Rev Dr Paul Monk	Independent

**Accountants**

Pennine Accounting Limited  
109A Church Street  
Littleborough  
Lancashire  
OL15 8AA

**Bankers**

Co-Operative Bank Plc  
12 Market Place  
Spindles Centre  
Oldham  
OL1 1HE

## **OBJECTIVES AND ACTIVITIES**

OPAG's objectives are to provide or assist in the provision of facilities for recreation and other leisure-time occupation for young people and children and children resident in Oldham Metropolitan District.

### **Policies to achieve objectives**

OPAG meets these aims through the employment of a core team, sessional and casual pool of staff and the development of working partnerships with other agencies across the borough. OPAG also works with and for volunteers, hosts placements from local schools and Universities and colleges.

OPAG has a full and active commitment to equality of opportunity. OPAG is committed as an equal opportunities employer to eliminating all forms of discrimination, whether based on race, gender, disability, sexual orientation age or religious belief, both through the work of the organisation and through the implementation and review of its' equal opportunities policy. OPAG plays an active role in challenging such forms of discrimination

### **Development, activities and achievements in the year**

The following section gives up to date information about OPAGs development, activities and achievements in the last year.

#### **To run a range of quality play activities for children in Oldham**

OPAG provided practical/financial/human resources to support 120 through resource store community groups, runs weekly sessions, for children, young people and their families, work in partnership with agencies supporting children's play. For the period OPAG ran 231 sessions OPAG works boroughwide and works on a wide variety of community cohesion events and programmes. OPAG worked with in excess of 2000 individual children, representing in excess of 10,000 visits.

#### **Community Play Development**

OPAGs core work as funded as a commission through Oldham MBC to develop play across Oldham, working with groups using community development and community action principles and models.

OPAG delivered 231 play sessions across the borough taking in 10,000 visits. Sessions include partnerships with community groups. This includes a Holiday Activities and Food programme supporting children in receipt of means tested free school meals.

OPAG estimates that in excess of two thirds of its work and resources are deployed in areas of social and economic disadvantage and in priority wards/estates.

#### **Supporting Volunteers / Community Groups**

OPAG supported 18 community groups. Approximately 60 volunteers were supported and OPAG were able to provide support, training, advice and practical help.

#### **National Playday**

OPAG hosts an annual event to highlight the value and importance of play in the lives of children and in the lives of communities. The focus of this year's event was held in Royton Park and reported engagement of approximately 1000 people.

#### **Partnership Work**

OPAG continues to work in key partnerships with Men Behaving Dadly, Greenacres Community Association, Holiday Food and Activities Programme, Oldham Arts and Entertainments, Gallery Oldham, other Council departments, Action Together as well as a range of local community led groups.

## **Oldham Play Action Group**

### **Trustees Annual Report**

#### **Training**

OPAG continues to deliver a range of practical skills and arts based play and arts training for member groups and volunteers.

#### **OPAG Resource Store**

OPAG has a resource store comprising hire equipment, craft materials not for profit shop and small scrap store. The resource store recorded 400 sales visits, plus the office deals with a further 700 telephone and office enquiries and signposting. 367 groups benefited from the resource store.

#### **Other Work**

OPAG undertakes short term arts projects and creative, child friendly consultation work with voluntary and community groups and also with statutory agencies/ customers such as Oldham Big Local, Arts & Entertainment and Gallery Oldham.

OPAG has distributed Household Support Fund small grants and shopping vouchers to families struggling as a result of the cost of living crisis.

The trustees have had regard to the Charity Commission guidance on public benefit.

#### **Staff Training and Project Development**

OPAGs staff team have undertaken a range of ongoing training including child protection and safeguarding, risk assessment, making funding applications, first aid, positively managing children's behavior, visual minuting, and equality of opportunity.

OPAG employs a Resource Officer, Financial Management Administrator, Co-ordinator, Project Worker and 16 part time casual sessional playworkers/arts workers. The Project Worker is funded through The National Lottery.

#### **FINANCIAL REVIEW**

OPAG had net outgoing resources of £2,777 in the year and net assets of £212,207 at the year end. In the opinion of the trustees OPAG's assets are sufficient to meet its obligations on a fund by fund basis.

#### **Reserves Policy**

The Trustees have considered OPAGs need for reserves, the Trustees consider that a minimum of three months expenditure should be held in reserve.

#### **Conclusion**

OPAG has continued to maintain and develop its work in accordance with its agreed priorities.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Oldham Play Action Group is a registered Charity number 511463. The constitution was adopted on 31st March 1981. The organisation's objects are 'to provide or assist in the provision of opportunities and facilities for play, recreation and other leisure time for children and young people resident in Oldham Metropolitan District'.

#### **Recruitment and Appointment of Management Committee**

The members of OPAGs Management Committee are trustees of the charity as specified in charity law.

Under the requirement of the constitution, the OPAG Management Committee shall consist of not less than three elected officers, who will hold the roles, Chair, Treasurer and Secretary. The Management Committee as a whole must consist of not less than three and not more than twelve committee members.

## **Oldham Play Action Group**

### **Trustees Annual Report**

In addition the constitution allows for a person or persons to be co-opted by the Management Committee to assist with particular pieces of work. The number of co-options must not be more than one third of the total number of Management Committee members currently serving. Any agreed co-options will be granted voting rights.

#### **Trustee Induction and Training**

New trustees are invited and encouraged to attend sessions to familiarize themselves with the charity and the context in which it operates. These are facilitated by established members of the management Committee with the support of information input from the core staff team. In particular the induction would cover

- 1 The obligations of Management Committee members.
- 2 Specific roles and responsibilities.
- 3 The governing documents, constitution and charity documentation.
- 4 Resources available and awareness of current financial position.
- 5 Examination of bi-monthly financial report and published accounts.
- 6 Future, strategic planning including funding bids, financial forecasts and objectives.
- 7 Annual planning/visioning session for Management Committee and core staff.
- 8 OPAG has completed an induction pack for new and prospective Management Committee members.

#### **Risk Management**

Procedures are in place to ensure compliance with current legislation and good practice to ensure the health and safety of staff, volunteers, children/young people and parents using the services and general public when sharing public space. Members of OPAG staff team work in different locations and all premises, activities are risk assessed and insured accordingly. All staff undertake relevant training, demonstration of activities to minimise risk.

We have worked to minimise risks to the services we offer through insufficient funding by exploring longer term funding programmes. The organisation continues to work to devise a long term strategic approach to allow for the diversification of funding and sustainability of OPAGs work.

#### **Organisation Structure**

Oldham Play Action Group has a voluntary Management Committee. The Management Committee meets bi-monthly. Core members of staff also attend these meetings.

The members of the Management Committee are representatives from member organisations working in play, community development, community groups and individual members. The Management Committee is reflective of OPAGs members and the communities we seek to serve.

The Management Committee is responsible for the strategic direction and development and implementation of policies within the organisation. The Co-ordinator and Finance Manager are responsible for the day-to-day management of the project, managing financial administration, supporting and supervising the team and ensuring that the charity delivers services specified by funders and that key performance indicators and targets are met. In addition to the Management Team the core staff team comprises Resources Officer and Project Worker. The organization also employs sessional workers to deliver activities during busy periods.

#### **Statement of 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).

**Oldham Play Action Group**  
**Trustees Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to 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. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in cursive script that reads "Colin McLaren".

Colin McLaren  
Trustee  
05 November 2024

**Oldham Play Action Group  
Independent Examiners Report**

**Independent Examiner's Report to the trustees of Oldham Play Action Group**

I report to the trustees on my examination of the financial statements of Oldham Play Action Group for the year ended 31 March 2024.

**Responsibilities and basis of report**

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

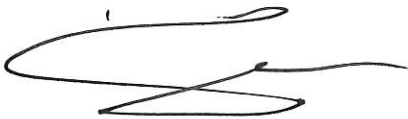
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- 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.



Ian Cunningham FMAAT  
Pennine Accounting Limited  
109A Church Street  
Littleborough

Lancashire  
OL15 8AA  
05 November 2024

Oldham Play Action Group  
Statement of Financial Activities  
for the year ended 31 March 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>					
Donations and legacies	3	1,424	-	1,424	-
Charitable activities	4	93,130	103,879	197,009	195,318
<b>Total</b>		<b>94,554</b>	<b>103,879</b>	<b>198,433</b>	<b>195,318</b>
<b>Expenditure on:</b>					
Charitable activities	5	89,830	105,084	194,914	195,130
Other	6	-	6,296	6,296	6,296
<b>Total</b>		<b>89,830</b>	<b>111,380</b>	<b>201,210</b>	<b>201,426</b>
Net gains on investments		-	-	-	-
<b>Net expenditure</b>	7	<b>4,724</b>	<b>(7,501)</b>	<b>(2,777)</b>	<b>(6,108)</b>
Transfers between funds		(10)	10	-	-
<b>Net expenditure before other gains/(losses)</b>		<b>4,714</b>	<b>(7,491)</b>	<b>(2,777)</b>	<b>(6,108)</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>4,714</b>	<b>(7,491)</b>	<b>(2,777)</b>	<b>(6,108)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		178,905	36,079	214,984	221,092
<b>Total funds carried forward</b>		<b>183,619</b>	<b>28,588</b>	<b>212,207</b>	<b>214,984</b>

**Oldham Play Action Group****Balance Sheet**

at 31 March 2024

Charity No. 511463

		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	9	12,596	18,892
		<u>12,596</u>	<u>18,892</u>
<b>Current assets</b>			
Stocks	10	14,500	13,471
Debtors	11	6,467	24,171
Cash at bank and in hand		179,983	165,020
		<u>200,950</u>	<u>202,662</u>
<b>Creditors: Amount falling due within one year</b>	12	(1,339)	(6,570)
		<u>199,611</u>	<u>196,092</u>
<b>Net current assets</b>		199,611	196,092
<b>Total assets less current liabilities</b>		<u>212,207</u>	<u>214,984</u>
<b>Net assets excluding pension asset or liability</b>		<u>212,207</u>	<u>214,984</u>
<b>Total net assets</b>		<u><u>212,207</u></u>	<u><u>214,984</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	13		
Restricted income funds		28,588	36,079
		<u>28,588</u>	<u>36,079</u>
<b>Unrestricted funds</b>	13		
General funds		170,673	178,905
Designated funds		12,946	-
		<u>183,619</u>	<u>178,905</u>
<b>Reserves</b>	13		
		<u>212,207</u>	<u>214,984</u>
<b>Total funds</b>		<u><u>212,207</u></u>	<u><u>214,984</u></u>

Approved by the trustees on 05 November 2024

And signed on their behalf by:



Colin McLaren

Trustee

05 November 2024

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

## Oldham Play Action Group

### Notes to the Accounts

#### Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

#### Taxation

The charity is exempt from tax on its charitable activities.

#### Tangible fixed assets and depreciation

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

Motor Vehicles	20% Straight Line
Fixture, Fittings & Equipment	33 1/3% Straight Line

#### Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

#### Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Leased assets**

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

**Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
<b>Income and endowments from:</b>			
Charitable activities	81,502	113,816	195,318
<b>Total</b>	<u>81,502</u>	<u>113,816</u>	<u>195,318</u>
<b>Expenditure on:</b>			
Charitable activities	79,213	115,917	195,130
Other	6,296	-	6,296
<b>Total</b>	<u>85,509</u>	<u>115,917</u>	<u>201,426</u>
<b>Net income</b>	<u>(4,007)</u>	<u>(2,101)</u>	<u>(6,108)</u>
<b>Net income before other gains/(losses)</b>	(4,007)	(2,101)	(6,108)
<b>Other gains and losses:</b>			
<b>Net movement in funds</b>	<u>(4,007)</u>	<u>(2,101)</u>	<u>(6,108)</u>
<b>Reconciliation of funds:</b>			
Total funds brought forward	182,911	38,180	221,091
<b>Total funds carried forward</b>	<u><u>178,904</u></u>	<u><u>36,079</u></u>	<u><u>214,983</u></u>

3 Income from donations and legacies

	Unrestricted £	Total 2024 £	Total 2023 £
General Donations	1,424	1,424	-
	<u>1,424</u>	<u>1,424</u>	<u>-</u>

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Grant funded activities	12,946	103,879	116,825	119,577
Commissioned and other miscellaneous activities	55,593	-	55,593	50,982
Shop and Hire activities	24,591	-	24,591	24,759
	<u>93,130</u>	<u>103,879</u>	<u>197,009</u>	<u>195,318</u>

Oldham Play Action Group  
Notes to the Accounts

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Grant funded activities	0	105,084	105,084	110,614
Commissioned and other miscellaneous activities	67,500	-	67,500	74,297
Shop and Hire activities	22,330	-	22,330	10,219
<i>Governance costs</i>				
	<u>89,830</u>	<u>105,084</u>	<u>194,914</u>	<u>195,130</u>

6 Other expenditure

	Restricted	Total 2024	Total 2023
	£	£	£
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	6,296	6,296	6,296
	<u>6,296</u>	<u>6,296</u>	<u>6,296</u>

7 Net expenditure before transfers

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	6,296	6,296
Independent Examiner's fee	1,140	950

8 Staff costs

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

9 Tangible fixed assets

	Motor Vehicles	Fixture, Fittings & Equipment	Total
	£	£	£
<b>Cost or revaluation</b>			
At 1 April 2023	31,483	2,335	33,818
At 31 March 2024	<u>31,483</u>	<u>2,335</u>	<u>33,818</u>
<b>Depreciation and impairment</b>			
At 1 April 2023	12,592	2,334	14,926
Depreciation charge for the year	6,296	-	6,296
At 31 March 2024	<u>18,888</u>	<u>2,334</u>	<u>21,222</u>
<b>Net book values</b>			
At 31 March 2024	<u>12,595</u>	<u>1</u>	<u>12,596</u>
At 31 March 2023	<u>18,891</u>	<u>1</u>	<u>18,892</u>

**Oldham Play Action Group**  
**Notes to the Accounts**

**10 Stocks**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Finished goods	14,500	13,471
	<u>14,500</u>	<u>13,471</u>

**Carrying value analysed by activities**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Shop and Hire activities	14,500	13,471
	<u>14,500</u>	<u>13,471</u>

**11 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade debtors	6,467	24,171
	<u>6,467</u>	<u>24,171</u>

**12 Creditors:**

amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	87	1,100
Other taxes and social security	(21)	(12)
Other creditors	133	2,105
Accruals	1,140	3,377
	<u>1,339</u>	<u>6,570</u>

Oldham Play Action Group  
Notes to the Accounts

13 Movement in funds

	At 1 April 2023	Incoming resources (including other gains/losses) £	Resources expended £	Gross transfers £	At 31 March 2024 £
<b>Restricted funds:</b>					
<b>Restricted income funds:</b>					
Action Together Community Champions	2,840	11,132	(4,072)	-	9,900
OMBC HAF with Wi-Fi North West	6,248	29,350	(31,205)	-	4,393
OMBC HAF (North District)	8,110	14,425	(21,753)	-	782
National Lottery (2023-26)	-	36,472	(36,551)	-	(79)
Action Together - National Playday	-	1,000	(1,003)	-	(3)
Children In Need (re covid)	(10)	-	-	10	-
Children In Need (van & equipment)	18,891	-	(6,296)	-	12,595
Action Together - Cost of Living Household Support	-	11,500	(10,500)	-	1,000
<b>Total</b>	<b>36,079</b>	<b>103,879</b>	<b>(111,380)</b>	<b>10</b>	<b>28,588</b>
<b>Unrestricted funds:</b>					
<b>General funds</b>	<b>178,905</b>	<b>81,608</b>	<b>(89,830)</b>	<b>(10)</b>	<b>170,673</b>
<b>Designated funds:</b>					
Grants - WEA Playworks	-	12,946	-	-	12,946
<b>Total</b>	<b>-</b>	<b>12,946</b>	<b>-</b>	<b>-</b>	<b>12,946</b>
<b>Total funds</b>	<b>214,984</b>	<b>198,433</b>	<b>(201,210)</b>	<b>-</b>	<b>212,207</b>

Purposes and restrictions in relation to the funds:

Restricted funds:

Action Together Community Champions	Evening junior clubs
OMBC HAF with Wi-Fi North West	Holiday activities & Food
OMBC HAF (North District)	Holiday activities and meals for children
National Lottery (2023-26)	
Action Together - National Playday	Improve lives of children, young people & families
Children In Need (re covid)	Supporting children during COVID
Children In Need (van & equipment)	transporting resources around oldham. van chg install

## Oldham Play Action Group

### Notes to the Accounts

Action Together - Cost of Living Household Support  
 Individuals & family support through cost of living crisis

Designated funds:  
 Grants - WEA Playworks

#### 14 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	1	12,595	12,596
Net current assets	19,682	179,928	199,610
	<u>19,683</u>	<u>192,523</u>	<u>212,206</u>

#### 15 Reconciliation of net debt

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash and cash equivalents	165,020	14,963	179,983
	<u>165,020</u>	<u>14,963</u>	<u>179,983</u>
Net debt	<u>165,020</u>	<u>14,963</u>	<u>179,983</u>

#### 16 Commitments

##### *Operating lease commitments*

Annual commitments under non-cancellable operating leases are as follows:

	2024 Land and buildings	2024 Other	2023 Land and buildings	2023 Other
	£	£	£	£
Operating leases with expiry date:				

##### *Pension commitments*

	2024	2023
	£	£
Unpaid contributions due to the fund are included in other creditors and amounted to:	<u>133</u>	<u>119</u>

Oldham Play Action Group  
Statement of Cash flows  
for the year ended 31 March 2024

	2024	2023
	£	£
<b>Cash flows from operating activities</b>		
<b>Net expenditure per Statement of Financial Activities</b>	(2,777)	(6,108)
<b>Adjustments for:</b>		
Depreciation of property, plant and equipment	6,296	6,296
Other gains/losses	-	-
Increase in stocks	(1,029)	(2,641)
Decrease/(Increase) in trade and other receivables	17,704	(24,171)
(Decrease)/Increase in trade and other payables	(5,231)	6,570
<b>Net cash provided by/(used in) operating activities</b>	<u>14,963</u>	<u>(20,054)</u>
<b>Net cash from investing activities</b>	<u>-</u>	<u>-</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	14,963	(20,054)
<b>Cash and cash equivalents at the beginning of the year</b>	165,020	172,856
<b>Cash and cash equivalents at the end of the year</b>	<u>179,983</u>	<u>152,802</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	179,983	165,020
	<u>179,983</u>	<u>165,020</u>

**Oldham Play Action Group**  
**Detailed Statement of Financial Activities**  
for the year ended 31 March 2024

	Unrestricte d funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income and endowments from:</b>				
Donations and legacies				
General Donations	1,424	-	1,424	-
	<u>1,424</u>	<u>-</u>	<u>1,424</u>	<u>-</u>
Charitable activities				
Grant funded activities	12,946	103,879	116,825	119,577
Commissioned and other miscellaneous activities	55,593	-	55,593	50,982
Shop and Hire activities	24,591	-	24,591	24,759
	<u>93,130</u>	<u>103,879</u>	<u>197,009</u>	<u>195,318</u>
<b>Total income and endowments</b>	<b>94,554</b>	<b>103,879</b>	<b>198,433</b>	<b>195,318</b>
<b>Expenditure on:</b>				
Charitable activities				
Grant funded activities	0	105,084	105,084	110,614
Commissioned and other miscellaneous activities	67,500	-	67,500	74,297
Shop and Hire activities	22,330	-	22,330	10,219
	<u>89,830</u>	<u>105,084</u>	<u>194,914</u>	<u>195,130</u>
<b>Total of expenditure on charitable activities</b>	<b>89,830</b>	<b>105,084</b>	<b>194,914</b>	<b>195,130</b>
General administrative costs, including depreciation and amortisation				
Depreciation of Motor Vehicles	-	6,296	6,296	6,296
Depreciation of Fixture, Fittings & Equipment	-	-	-	-
	<u>-</u>	<u>6,296</u>	<u>6,296</u>	<u>6,296</u>
<b>Total of expenditure of other costs</b>	<b>-</b>	<b>6,296</b>	<b>6,296</b>	<b>6,296</b>
<b>Total expenditure</b>	<b>89,830</b>	<b>111,380</b>	<b>201,210</b>	<b>201,426</b>
Net gains on investments	-	-	-	-
	<u>4,724</u>	<u>(7,501)</u>	<u>(2,777)</u>	<u>(6,108)</u>
<b>Net expenditure</b>				
Transfers between funds	(10)	10	-	-
<b>Net expenditure before other gains/(losses)</b>	<b>4,714</b>	<b>(7,491)</b>	<b>(2,777)</b>	<b>(6,108)</b>
Other Gains	-	-	-	-
<b>Net movement in funds</b>	<b>4,714</b>	<b>(7,491)</b>	<b>(2,777)</b>	<b>(6,108)</b>

**Oldham Play Action Group**  
**Detailed Statement of Financial Activities**

**Reconciliation of funds:**

Total funds brought forward	178,905	36,079	214,984	221,092
<b>Total funds carried forward</b>	<u>183,619</u>	<u>28,588</u>	<u>212,207</u>	<u>214,984</u>