

Oldham Play Action Group

Charity No. 511463

Trustees' Report and Unaudited Accounts

31 March 2025

Oldham Play Action Group

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**Oldham Play Action Group
Trustees Annual Report**

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 511463

Principal Office

Greenacres Community Centre
Galland Street
Greenacres
Oldham
OL4 3EU

Trustees

The following trustees served during the year:

Yvonne Burtonwood

Gayle Cooper

Linda Dawson

Shirley Dickson (Resigned 10 December 2024)

Colin McLaren

Paul Monk (Resigned 10 December 2024)

Lynn Thompson

Christine Wilson (Resigned 1 April 2024)

Key Management Personnel

Chair Yvonne Burtonwood

Treasurer Cllr Colin McLaren

Secretary Gayle Cooper

Accountants

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

Bankers

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

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.

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.

Oldham Play Action Group

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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.

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 102 groups 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 186 sessions OPAG works boroughwide and works on a wide variety of community cohesion events and programmes. OPAG worked with in excess of 1500 individual children, representing in excess of 8,000 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 186 play sessions across the borough taking in 8,000 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 14 community groups. Approximately 50 volunteers were supported and OPAG were able to provide support, training, advice and practical help.

Oldham Play Action Group

Trustees Annual Report

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 Chadderton Hall Park and reported engagement of approximately 800 people. This experienced a significant reduction in attendance due to information circulated on social media about anticipated planned disturbances targeting an immigration law firm in Chadderton. With support from GM Police and partners the event was still able to go ahead. The event was less reflective of Oldham's diverse range of communities than previously. The team continued to work to bring communities together throughout the summer and beyond.

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, Oldham Libraries, other Council departments, Action Together as well as a range of local community led groups.

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. 102 groups plus many individual customers 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

The restricted funds reported a deficit of £17,411 for the year. A contributing factor to this shortfall was the £6,296 depreciation charge on the van purchased with restricted funding in a previous period. While the van remains an essential asset for delivering services, accounting standards require annual depreciation, which impacts the reported position without affecting cash flow.

OPAG had net outgoing resources of £18,930 in the year and net assets of £ 193,276 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.

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).

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



Colin McLaren

Trustee

13 January 2026

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 2025.

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.

Angelika Gacek MAAT
Pennine Accounting Limited
109A Church Street
Littleborough

Lancashire
OL15 8AA
13 January 2026

Oldham Play Action Group
Statement of Financial Activities
for the year ended 31 March 2025

| | Notes | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|--|-------|------------------------------------|----------------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 3 | - | - | - | 1,424 |
| Charitable activities | 4 | 73,050 | 109,841 | 182,891 | 197,009 |
| Total | | 73,050 | 109,841 | 182,891 | 198,433 |
| Expenditure on: | | | | | |
| Charitable activities | 5 | 74,472 | 121,053 | 195,525 | 194,914 |
| Other | 6 | - | 6,296 | 6,296 | 6,296 |
| Total | | 74,472 | 127,349 | 201,821 | 201,210 |
| Net gains on investments | | - | - | - | - |
| Net expenditure | 7 | (1,422) | (17,508) | (18,930) | (2,777) |
| Transfers between funds | | (97) | 97 | - | - |
| Net expenditure before other gains/(losses) | | (1,519) | (17,411) | (18,930) | (2,777) |
| Other gains and losses | | | | | |
| Net movement in funds | | (1,519) | (17,411) | (18,930) | (2,777) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 183,618 | 28,588 | 212,206 | 214,983 |
| Total funds carried forward | | 182,099 | 11,177 | 193,276 | 212,206 |

Oldham Play Action Group

Balance Sheet

at 31 March 2025

Charity No. 511463

| | | 2025 | 2024 |
|--|----|-----------------------|-----------------------|
| | | £ | £ |
| Fixed assets | | | |
| Tangible assets | 9 | 6,300 | 12,596 |
| | | <u>6,300</u> | <u>12,596</u> |
| Current assets | | | |
| Stocks | 10 | 12,364 | 14,500 |
| Debtors | 11 | 2,484 | 6,466 |
| Cash at bank and in hand | | 174,135 | 179,983 |
| | | <u>188,983</u> | <u>200,949</u> |
| Creditors: Amount falling due within one year | 12 | (2,007) | (1,339) |
| | | <u>186,976</u> | <u>199,610</u> |
| Net current assets | | 186,976 | 199,610 |
| Total assets less current liabilities | | 193,276 | 212,206 |
| Net assets excluding pension asset or liability | | <u>193,276</u> | <u>212,206</u> |
| Total net assets | | <u><u>193,276</u></u> | <u><u>212,206</u></u> |
| | | | |
| The funds of the charity | | | |
| Restricted funds | 13 | | |
| Restricted income funds | | 11,177 | 28,588 |
| | | <u>11,177</u> | <u>28,588</u> |
| Unrestricted funds | 13 | | |
| General funds | | 182,099 | 170,672 |
| Designated funds | | - | 12,946 |
| | | <u>182,099</u> | <u>183,618</u> |
| Reserves | 13 | | |
| | | <u>193,276</u> | <u>212,206</u> |

Approved by the trustees on 13 January 2026

And signed on their behalf by:



Colin McLaren

Trustee

13 January 2026

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.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

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.

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.

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

3 Income from donations and legacies

| | Total 2025 £ | Total 2024 £ |
|-------------------|--------------------|--------------------|
| General Donations | - | 1,424 |
| | <u>-</u> | <u>1,424</u> |

4 Income from charitable activities

| | Unrestricted £ | Restricted £ | Total 2025 £ | Total 2024 £ |
|---|-------------------|-----------------|--------------------|--------------------|
| Grant funded activities | 19,418 | 109,841 | 129,259 | 116,825 |
| Commissioned and other miscellaneous activities | 47,026 | - | 47,026 | 55,593 |
| Shop and Hire activities | 6,606 | - | 6,606 | 24,591 |
| | <u>73,050</u> | <u>109,841</u> | <u>182,891</u> | <u>197,009</u> |

5 Expenditure on charitable activities

| | Unrestricted | Restricted | Total | Total |
|---|---------------|----------------|----------------|----------------|
| | | | 2025 | 2024 |
| | £ | £ | £ | £ |
| <i>Expenditure on charitable activities</i> | | | | |
| Grant funded activities | 32,364 | 121,053 | 153,417 | 105,084 |
| Commissioned and other miscellaneous activities | 39,433 | - | 39,433 | 67,500 |
| Shop and Hire activities | 2,675 | - | 2,675 | 22,330 |
| <i>Governance costs</i> | | | | |
| | <u>74,472</u> | <u>121,053</u> | <u>195,525</u> | <u>194,914</u> |

6 Other expenditure

| | Restricted | Total | Total |
|---|--------------|--------------|--------------|
| | | 2025 | 2024 |
| | £ | £ | £ |
| 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

| | 2025 | 2024 |
|------------------------------------|-------|-------|
| | £ | £ |
| This is stated after charging: | | |
| Depreciation of owned fixed assets | 6,296 | 6,296 |
| Independent Examiner's fee | 1,368 | 1,140 |

8 Staff costs

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

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

| | 2025 | 2024 |
|-------------------|-----------|----------|
| | Number | Number |
| Core office staff | 4 | - |
| Casual workers | 28 | - |
| | <u>32</u> | <u>-</u> |

9 Tangible fixed assets

| | Motor Vehicles £ | Fixture, Fittings & Equipment £ | Total £ |
|--|------------------------|--|---------------|
| Cost or revaluation | | | |
| At 1 April 2024 | 31,483 | 2,335 | 33,818 |
| At 31 March 2025 | <u>31,483</u> | <u>2,335</u> | <u>33,818</u> |
| Depreciation and impairment | | | |
| At 1 April 2024 | 18,888 | 2,334 | 21,222 |
| Depreciation charge for the year | 6,296 | - | 6,296 |
| At 31 March 2025 | <u>25,184</u> | <u>2,334</u> | <u>27,518</u> |
| Net book values | | | |
| At 31 March 2025 | <u>6,299</u> | <u>1</u> | <u>6,300</u> |
| At 31 March 2024 | <u>12,595</u> | <u>1</u> | <u>12,596</u> |
| 10 Stocks | | | |
| | 2025 | | 2024 |
| | £ | | £ |
| Finished goods | 12,364 | | 14,500 |
| | <u>12,364</u> | | <u>14,500</u> |
| Carrying value analysed by activities | | | |
| | 2025 | | 2024 |
| | £ | | £ |
| Shop and Hire activities | 12,364 | | 14,500 |
| | <u>12,364</u> | | <u>14,500</u> |
| 11 Debtors | | | |
| | 2025 | | 2024 |
| | £ | | £ |
| Trade debtors | 2,484 | | 6,466 |
| | <u>2,484</u> | | <u>6,466</u> |
| 12 Creditors: | | | |
| amounts falling due within one year | | | |
| | 2025 | | 2024 |
| | £ | | £ |
| Trade creditors | 547 | | 87 |
| Other taxes and social security | - | | (21) |
| Other creditors | 92 | | 133 |
| Accruals | 1,368 | | 1,140 |
| | <u>2,007</u> | | <u>1,339</u> |

13 Movement in funds

| | At 1 April 2024 | Incoming resources (including other gains/losses) £ | Resources expended £ | Gross transfers £ | At 31 March 2025 £ |
|---|--------------------|--|----------------------------|-------------------------|-----------------------------|
| Restricted funds: | | | | | |
| Restricted income funds: | | | | | |
| Action Together Community Champions | 9,900 | 19,923 | (29,346) | - | 477 |
| OMBC HAF with Wi-Fi North West | 4,393 | 42,355 | (44,129) | - | 2,619 |
| OMBC HAF (North District) | 782 | - | - | - | 782 |
| National Lottery (2023-26) | (79) | 37,563 | (37,563) | 79 | - |
| Action Together - National Playday | (3) | - | - | 3 | - |
| Forever Manchester | - | 10,000 | (10,015) | 15 | - |
| Van & equipment Fund | 12,595 | - | (6,296) | - | 6,299 |
| Action Together - Cost of Living Household Support | 1,000 | - | - | - | 1,000 |
| <i>Total</i> | <u>28,588</u> | <u>109,841</u> | <u>(127,349)</u> | <u>97</u> | <u>11,177</u> |
| Unrestricted funds: | | | | | |
| General funds | 170,672 | 53,632 | (42,108) | (97) | 182,099 |
| Designated funds: | | | | | |
| Grants - WEA Playworks | 12,946 | 19,418 | (32,364) | - | - |
| <i>Total</i> | <u>12,946</u> | <u>19,418</u> | <u>(32,364)</u> | <u>-</u> | <u>-</u> |
| Total funds | <u>212,206</u> | <u>182,891</u> | <u>(201,821)</u> | <u>-</u> | <u>193,276</u> |

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) | Holiday activities and meals for children |
| Action Together - National Playday | Improve lives of children, young people & families |
| Forever Manchester | Provision of meals to children during school holidays |
| Van & equipment Fund | transporting resources around oldham. van chg install |
| Action Together - Cost of Living Household Support | Individuals & family support through cost of living crisis |

Notes to the Accounts

Designated funds:

Grants - WEA Playworks

14 Analysis of net assets between funds

| | Unrestricted funds | Restricted funds | Total |
|--------------------|-----------------------|---------------------|----------------|
| | £ | £ | £ |
| Fixed assets | 1 | 6,299 | 6,300 |
| Net current assets | 12,937 | 174,039 | 186,976 |
| | <u>12,938</u> | <u>180,338</u> | <u>193,276</u> |

15 Reconciliation of net debt

| | At 1 April 2024 | Cash flows | At 31 March 2025 |
|---------------------------|--------------------|----------------|------------------------|
| | £ | £ | £ |
| Cash and cash equivalents | 179,983 | (5,848) | 174,135 |
| | <u>179,983</u> | <u>(5,848)</u> | <u>174,135</u> |
| Net debt | <u>179,983</u> | <u>(5,848)</u> | <u>174,135</u> |

16 Commitments

Operating lease commitments

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

| | 2025 | 2025 | 2024 | 2024 |
|--|-----------------------|-------|-----------------------|-------|
| | Land and buildings | Other | Land and buildings | Other |
| | £ | £ | £ | £ |

Operating leases with expiry date:

Pension commitments

| | 2025 | 2024 |
|---|-----------|------------|
| | £ | £ |
| Unpaid contributions due to the fund are included in other creditors and amounted to: | <u>92</u> | <u>133</u> |

Oldham Play Action Group
Detailed Statement of Financial Activities
for the year ended 31 March 2025

| | Unrestricted funds 2025 £ | Restricted funds 2025 £ | Total funds 2025 £ | Total funds 2024 £ |
|---|---------------------------------|-------------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | |
| Donations and legacies | | | | |
| General Donations | - | - | - | 1,424 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>1,424</u> |
| Charitable activities | | | | |
| Grant funded activities | 19,418 | 109,841 | 129,259 | 116,825 |
| Commissioned and other miscellaneous activities | 47,026 | - | 47,026 | 55,593 |
| Shop and Hire activities | 6,606 | - | 6,606 | 24,591 |
| | <u>73,050</u> | <u>109,841</u> | <u>182,891</u> | <u>197,009</u> |
| Total income and endowments | 73,050 | 109,841 | 182,891 | 198,433 |
| Expenditure on: | | | | |
| Charitable activities | | | | |
| Grant funded activities | 32,364 | 121,053 | 153,417 | 105,084 |
| Commissioned and other miscellaneous activities | 39,433 | - | 39,433 | 67,500 |
| Shop and Hire activities | 2,675 | - | 2,675 | 22,330 |
| | <u>74,472</u> | <u>121,053</u> | <u>195,525</u> | <u>194,914</u> |
| Total of expenditure on charitable activities | 74,472 | 121,053 | 195,525 | 194,914 |
| 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> |
| Total of expenditure of other costs | - | 6,296 | 6,296 | 6,296 |
| Total expenditure | 74,472 | 127,349 | 201,821 | 201,210 |
| Net gains on investments | - | - | - | - |
| | <u>(1,422)</u> | <u>(17,508)</u> | <u>(18,930)</u> | <u>(2,777)</u> |
| Net expenditure | (1,422) | (17,508) | (18,930) | (2,777) |
| Transfers between funds | (97) | 97 | - | - |
| | <u>(1,519)</u> | <u>(17,411)</u> | <u>(18,930)</u> | <u>(2,777)</u> |
| Net expenditure before other gains/(losses) | (1,519) | (17,411) | (18,930) | (2,777) |
| Other Gains | - | - | - | - |
| | <u>(1,519)</u> | <u>(17,411)</u> | <u>(18,930)</u> | <u>(2,777)</u> |
| Net movement in funds | (1,519) | (17,411) | (18,930) | (2,777) |

Oldham Play Action Group
Detailed Statement of Financial Activities

Reconciliation of funds:

| | | | | |
|------------------------------------|----------------|---------------|----------------|----------------|
| Total funds brought forward | 183,618 | 28,588 | 212,206 | 214,983 |
| Total funds carried forward | <u>182,099</u> | <u>11,177</u> | <u>193,276</u> | <u>212,206</u> |