

Company registration number: 07968806

Charity registration number: 1148263



## Fernheath Play

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2019

Oak Accounting Ltd  
Independent examiner  
27 Bascott Road  
Wallisdown  
Bournemouth  
Dorset  
BH11 8RJ

## Fernheath Play

### Strategic Report for the Year Ended 31 March 2019

#### Achievements and performance

Our fundamental aim in setting up Fernheath adventure playground in 1976 was to reduce stress in families by offering not just a safe place to play for children in out of school hours, but also a refuge for some children who experience very stressful home lives due to their parents problems eg addictions, drug and alcohol dependency, violence, poverty, unemployment, mental health etc we also offered some respite for parents who are struggling to cope, often alone, with challenging children and difficult circumstances.

We are still doing this after 42 years in spite of the relentless challenge of raising money for wages and running costs because there is no indication that our work is not needed and in fact many national and local studies indicate that children are under more mental stress than ever; increasing numbers are seeking help from Childline and there are shortages of foster parents for all the children needing care. We do charge working parents for ALL Day Care and hope that this service on school Inset days will generate useful income. But our fee waiver policy ensures that no children are excluded from our playschemes through poverty. During the last year we have been able to impact positively on a wider group (over 300 adults and preschool children) who benefitted greatly from the Playful families project which we ran funded by the Peoples health trust. The pottery, cooking, music, exercise and ESOL classes with crèche provided were very popular and helped some parents, especially ethnic minorities, to learn new skills, gain confidence and make friends. Although funding for this has now ceased, we are continuing the cooking sessions as they are so well attended.

Our limited income has forced a reduced number of playworkers and we can only afford 10 hours of admin support per week, but in spite of this with the help of students on placements, volunteers and apprentices we have succeeded in running all the usual playscheme activities and outings throughout school holidays all year round, plus the After school clubs 5 days a week in term time. Outreach: Fernheath staff also ran extra playscheme activity sessions at Moore Avenue Park, funded by Awards for All, which attracted some socially isolated ethnic group families. Our Inclusion work has continued thanks to a generous grant from the Louis Ross foundation and a contract with Poole Borough council. These sessions unfortunately have been reduced since we lost funding for this from Bournemouth childrens services.

All running costs, repairs and maintenance continue to rise and our own fundraising efforts (Donkey Derby day, Horserace night, charity stalls, "100 club" etc) do not cover these costs.

We are indebted therefore to many local organisations and individuals who have supported us with generous grants and donations ie.- Tesco Bags, Wave 105, Bournemouth Rotary and Bournemouth North Rotary, Incorporated Bournemouth free church council, Louis Ross foundation, Cherries community fund, The Valentine Trust, Alice Ellen Cooper Dean Trust, Percy Bilton trust, Leeds Building society and Ashleys Birthday Bank. We are also enormously grateful to benefactors, Ted Atkinson, Ann Vacher, Rosemary Wells, Ann Walsh, some new Milton Quakers, Dr W North, Sir Richard Glynn, and many parishioners at Holy Family parish who have joined the "100 club" and or given standing orders.

Our reserves are low, we are aware that they have diminished significantly, but we have calculated potential close down costs and this is less than we have in reserve. Our income and expenditure account is presented at every monthly meeting of the trustees and so our reserves are reviewed regularly. We are aware that unless we can increase our income we could have to further reduce our service or face closure. Therefore we are constantly attending networking events giving talks to womens groups eg W.I. seeking legacies, using social media to raise our profile, and have specific fundraising meetings to share out the bid writing. One trustee has died and we are recruiting new younger ones.

## **Fernheath Play**

### **Strategic Report for the Year Ended 31 March 2019**

The biggest challenge is to explain what we do to the public and potential sponsors. We are in competition with a large number of local charities many of whom have paid fundraisers and events organisers. Unlike well-known big charities, most of our achievements are invisible and not measurable. Our work is essentially preventative ... we do not rescue a drowning person at sea, but we lessen the pressure on harassed single parents; most of our children have no visible disabilities or handicaps, but many have invisible challenges eg they are learning disabled, on the autistic spectrum, unable to communicate their needs and feelings. We are not rescuing cruelly ill-treated or neglected animals but we are looking after some children who because of their parents' drug or alcohol dependency/mental health problems, have a great need for a happy, peaceful, relaxed environment, where they need not fear the ones they love. We cannot photograph their invisible scars. We have no pictures of children who are visibly wounded or starving but some of ours have been starved of affection/positive affirmation, or wounded by unmentionable secret abuse, which we only learn about years later as few would tell it now.

The casual visitor to Fernheath sees just a place to play but it does so much more, which we cannot illustrate, measure or prove, or publicise without stigmatising this area. Only those whose childhood was blighted by their parents' problems can really understand. Many who have come to play are well known to police/social workers, many were close to being at risk and vulnerable... and have been referred by us, we know we have saved some from being taken into care... but cannot prove it.

In spite of the financial insecurity we experience (we haven't looked sustainable for 42 years) and the need to constantly generate new income, we are determined to continue to provide this refuge which is not "just a place to play" while the need for it exists. This is only made possible by the commitment of our trustees, hard work and dedication of all the staff, playworkers and volunteers. We also appreciate the support of our patron Conor Burns MP and the invaluable advice provided by Martha Searle, Steve Place and Phil De'ath.

A very big "Thank you" is due to all who are helping us to keep Fernheath going in these challenging times.

#### **Financial review**

##### ***Policy on reserves***

We aim to keep reserves at a level to cover half of the expected annual expenditure. We would normally hope to have reserves amounting to some two thirds of the annual expenditure at 31 March.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.


## Fernheath Play

Strategic Report for the Year Ended 31 March 2019

### **Principal funding sources**

In 2018/19 the charity's principal sources of funds were the following:  
Grants from Trusts and Foundations: Alice Ellen Cooper Dean £10000  
Valentine Trust £12000  
Incorporated Bournemouth Free Church Council £5500  
People's Health Trust £4145  
Groundwork (Tesco Bags of Help) £4000  
The Louis Ross Foundation £2500  
Parks Project £2379  
Wave 105 £1000  
Leeds Building Society £1000  
AFC Bournemouth £1000

The strategic report was approved by the trustees of the charity on 15-7-19 and signed on its behalf by:



Mrs P S Williamson  
Trustee

## **Fernheath Play**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2019.

#### **Objectives and activities**

##### **Objects and aims**

To provide or assist in the provision of recreation facilities for children and young people living in Bournemouth, Dorset and surrounding areas by providing especially but not exclusively through leisure time activities, a safe place to play and organising programmes of physical, educational and other activities as a means of:

- a) helping children and young people advance in life by developing their skills, capabilities and capacities to enable them to participate in society as independent responsible and compassionate individuals;
- b) advancing learning
- c) providing recreational and leisure time activity in the interests of social welfare for people living in the area of benefit who have need by reason of their youth, age, health or disability, poverty or social and economic circumstances with a view to improving their life chances.

##### **Public benefit**

The Charity operates a fee waiver policy to prevent children being excluded through poverty.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### **Going concern**

The board of trustees are satisfied with the performance of the charity during the accounting period and the position at 31st March 2019 and consider that the charity is in a reasonable position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Structure, governance and management**

##### **Nature of governing document**

The charity is governed by the standard Articles and Memorandum.

Originally this charity was Fernheath Play Association, formed 19 February 1976. It is now a charitable company, limited by guarantee, with all assets transferred between the two.

## **Fernheath Play**

### **Trustees' Report**

#### ***Recruitment and appointment of trustees***

As per the Memorandum of Articles:

The subscribers to the memorandum are the first members of the charity.

Membership is open to other individuals or organisations who:

apply to the charity in the form required by the directors; and

are approved by the directors.

The directors may only refuse an application for membership if, acting reasonably and properly, they consider it to be in the best interests of the charity to refuse the application.

The directors must inform the applicant in writing of the reasons for the refusal within twenty-one days of the decision.

The directors must consider any written representations the applicant may make about the decision. The directors' decision following any written representations must be notified to the applicant in writing but shall be final.

Membership is not transferable.

The directors must keep a register of names and addresses of the members.

#### ***Induction and training of trustees***

Trustees receive an induction pack and are invited to attend training on being a charity trustee held by Bournemouth CVS. Trustees are normally invited to attend one or two meetings prior to being co-opted. They are required to complete a declaration and complete registration as a suitable person with Ofsted.

#### ***Organisational structure***

The charity is registered with Ofsted on the childcare register. Registration number EY456829. It is part of the wider children and young people's services in Bournemouth VCS and is affiliated to Bournemouth CVS. We have attended Bournemouth Chamber of Trade and Commerce training and networking sessions and their Charities Forum meeting. We attend a local area networking meeting alongside other local organisations – the West Howe Action Group and work with the West Howe Regeneration Partnership.

## **Fernheath Play**

### **Trustees' Report**

#### ***Major risks and management of those risks***

##### ***Loss of reputation***

Loss of reputation within local community

Fernheath Play will maintain an open dialogue with local parents and work in partnership with local community organisations.

##### ***Unsustainable model***

There is a risk that our current model becomes seen as unsustainable.

Fernheath Play will regularly review its funding model to ensure services are deliverable.

##### ***Not meeting Ofsted requirements***

The risk of an Ofsted inspection showing that Fernheath does not meet required standards.

Management will ensure that Fernheath Play keeps up to date with the requirements of the Childcare Register at all times.

##### ***Lack of funding***

Poor return on funding applications

A wide ranging funding strategy is in place.

##### ***Trustee numbers***

Reduced number of Trustees; Trustees do not possess the appropriate skills.

New Trustees will be continually sought.

##### ***Staffing levels***

Lack of appropriately qualified staff

Fernheath Play will provide apprenticeship schemes and training for staff at all levels. We will recruit from a range of sources.

##### ***Demand for services***

An increase or reduction in demand for services which the charity is unable to respond to.

Fernheath Play will seek to maintain a flexible staff team able to respond to fluctuations in demand.

**Fernheath Play**  
**Trustees' Report**

**Reference and Administrative Details**

**Trustees**                      Mrs P S Williamson  
                                      Mr E J Taylor,  
                                      Mrs J Clarke  
                                      Mr P Griffiths (Deceased 24 March 2019)  
                                      Mrs Gemma-Louise Clark

**Senior Management Team**    Mr Joe Elston, Centre Manager  
    Mr Paul Webster, Interim Manager

**Principal Office**                Fernheath Play  
    Verney Road  
    West Howe  
    Bournemouth  
    Dorset  
    BH11 8DA

**Company Registration Number** 07968806

**Charity Registration Number** 1148263

## Fernheath Play

### Trustees' Report

#### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Fernheath Play for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 15.7.19 and signed on its behalf by:



Mrs P S Williamson  
Trustee

## **Fernheath Play**

### **Independent Examiner's Report to the trustees of Fernheath Play**

I report on the accounts of the charity for the year ended 31 March 2019 which are set out on pages 11 to 26 .

#### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

#### **Basis of independent examiner's report**

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

#### **Independent examiner's statement**

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

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities
- have not been met; or

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

**Fernheath Play**

**Independent Examiner's Report to the trustees of Fernheath Play**

*SW*

Sue Wintle  
Independent examiner  
Association of Accounting Technicians

27 Bascott Road  
Wallisdown  
Bournemouth  
Dorset  
BH11 8RJ

Date: 13-8-19

**Fernheath Play**

**Statement of Financial Activities for the Year Ended 31 March 2019**  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	15,016	38,055	53,071	91,357
Charitable activities	4	9,282	-	9,282	10,044
Other trading activities	5	3,088	-	3,088	4,241
Investment income	6	38	-	38	45
Other income	7	90	-	90	75
<b>Total Income</b>		<b>27,514</b>	<b>38,055</b>	<b>65,569</b>	<b>105,762</b>
<b>Expenditure on:</b>					
Raising funds	8	(1,301)	-	(1,301)	(1,056)
Charitable activities	9	(60,793)	(63,086)	(123,879)	(118,809)
<b>Total Expenditure</b>		<b>(62,094)</b>	<b>(63,086)</b>	<b>(125,180)</b>	<b>(119,865)</b>
<b>Net expenditure</b>		<b>(34,580)</b>	<b>(25,031)</b>	<b>(59,611)</b>	<b>(14,103)</b>
Transfers between funds		10,307	(10,307)	-	-
<b>Net movement in funds</b>		<b>(24,273)</b>	<b>(35,338)</b>	<b>(59,611)</b>	<b>(14,103)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		59,824	163,809	223,633	237,736
Total funds carried forward	17	35,551	128,471	164,022	223,633

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2018 is shown in note 17.

**Fernheath Play**

**(Registration number: 07968806)**  
**Balance Sheet as at 31 March 2019**

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	14	103,083	119,534
<b>Current assets</b>			
Debtors	15	30	854
Cash at bank and in hand		<u>63,034</u>	<u>104,875</u>
		63,064	105,729
<b>Creditors: Amounts falling due within one year</b>	16	<u>(2,125)</u>	<u>(1,630)</u>
<b>Net current assets</b>		<u>60,939</u>	<u>104,099</u>
<b>Net assets</b>		<u><u>164,022</u></u>	<u><u>223,633</u></u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		128,471	163,809
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>35,551</u>	<u>59,824</u>
<b>Total funds</b>	17	<u><u>164,022</u></u>	<u><u>223,633</u></u>

**Fernheath Play**

**(Registration number: 07968806)  
Balance Sheet as at 31 March 2019**

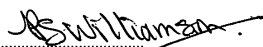
For the financial year ending 31 March 2019 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 11 to 26 were approved by the trustees, and authorised for issue on 15.7.19 and signed on their behalf by:



Mrs P S Williamson  
Trustee

## **Fernheath Play**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **1 Charity status**

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

#### **2 Accounting policies**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Fernheath Play meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

## **Fernheath Play**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### **Income and endowments**

This represents the total value of all donated income from service agreements and any other income receivable by the charity.

#### **Donations and legacies**

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### **Grants receivable**

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

#### **Gift aid**

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## **Fernheath Play**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Government grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Equipment is not capitalised but has been written off at purchase. Often this is bought using grant funds which are accounted as income when received. The annexe was built with the assistance of the Big Lottery Fund, when a grant was made in 2005 for £150,000. There is now a legal charge over the property for this sum.

#### **Depreciation and amortisation**

Land and buildings have been capitalised at cost to the charity and are being depreciated over the period of the 20 year lease granted on the land by Bournemouth Borough Council.

## Fernheath Play

### Notes to the Financial Statements for the Year Ended 31 March 2019

Asset class	Depreciation method and rate
Land and Buildings	5% straight line

#### Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Donations and legacies;				
Donations from individuals	5,730	-	5,730	12,500
Gift aid reclaimed	-	-	-	344

**Fernheath Play**

**Notes to the Financial Statements for the Year Ended 31 March 2019**

	Unrestricted funds	Restricted funds	Total 2019	Total 2018
	General £	£	£	£
Grants, including capital grants;				
Government grants	-	-	-	1,675
Grants from other charities	8,123	38,055	46,178	75,760
Grants from companies	-	-	-	809
Other income from donations and legacies	1,163	-	1,163	269
	<u>15,016</u>	<u>38,055</u>	<u>53,071</u>	<u>91,357</u>

**4 Income from charitable activities**

	Unrestricted funds	Total 2019	Total 2018
	General £	£	£
Provision of recreational facilities	9,282	9,282	10,044

**5 Income from other trading activities**

Unrestricted funds	Total 2019	Total 2018
General £	£	£

# Fernheath Play

## Notes to the Financial Statements for the Year Ended 31 March 2019

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Trading income;			
Sales of goods and services	1,476	1,476	1,297
Local fundraising and street collection income	449	449	1,874
Membership subscriptions	1,163	1,163	1,070
	<u>3,088</u>	<u>3,088</u>	<u>4,241</u>

### 6 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	38	38	45

### 7 Other income

	Unrestricted funds		
	General	Total	Total
	£	2019	2018
		£	£
Rental income	90	90	75

# Fernheath Play

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 8 Expenditure on raising funds

#### a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2019 £
Other direct costs of generating voluntary income		27	27

#### b) Costs of trading activities

	Note	Unrestricted funds General £	Total 2019 £	Total 2018 £
Costs of goods sold		1,274	1,274	1,056
		1,274	1,274	1,056

## Fernheath Play

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 9 Charitable activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2019 £	Total 2018 £
Provision of recreational facilities		14,371	11,275	25,646	24,486
Depreciation, amortisation and other similar costs		-	16,451	16,451	16,451
Staff costs		45,948	35,360	81,308	77,346
Governance costs		474	-	474	526
		<u>60,793</u>	<u>63,086</u>	<u>123,879</u>	<u>118,809</u>

#### 10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2019 £	2018 £
<b>Staff costs during the year were:</b>		
Wages and salaries	<u>81,308</u>	<u>77,346</u>

## **Fernheath Play**

### **Notes to the Financial Statements for the Year Ended 31 March 2019**

No employee received emoluments of more than £60,000 during the year.

#### **12 Independent examiner's remuneration**

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Examination of the financial statements	<u>474</u>	<u>526</u>

#### **13 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

## Fernheath Play

### Notes to the Financial Statements for the Year Ended 31 March 2019

#### 14 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 April 2018	210,014	210,014
At 31 March 2019	210,014	210,014
<b>Depreciation</b>		
At 1 April 2018	90,480	90,480
Charge for the year	16,451	16,451
At 31 March 2019	106,931	106,931
<b>Net book value</b>		
At 31 March 2019	103,083	103,083
At 31 March 2018	119,534	119,534

Included within the net book value of land and buildings above is £Nil (2018 - £Nil) in respect of freehold land and buildings and £103,083 (2018 - £119,534) in respect of leaseholds.

# Fernheath Play

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 15 Debtors

	2019 £	2018 £
Prepayments	-	168
Other debtors	30	686
	<u>30</u>	<u>854</u>

### 16 Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	642	-
Other taxation and social security	982	1,107
Other creditors	1	(3)
Accruals	500	526
	<u>2,125</u>	<u>1,630</u>

# Fernheath Play

## Notes to the Financial Statements for the Year Ended 31 March 2019

### 17 Funds

	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2019 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	824	27,514	(62,094)	34,307	551
<i>Designated</i>					
Reserves	59,000	-	-	(24,000)	35,000
<b>Total Unrestricted funds</b>	<b>59,824</b>	<b>27,514</b>	<b>(62,094)</b>	<b>10,307</b>	<b>35,551</b>
<b>Restricted funds</b>					
Land and building	119,534	-	(16,451)	-	103,083
Wages & Apprentice	12,819	18,000	(15,853)	-	14,966
Staff uniforms, training & computer equipment	1,961	-	-	-	1,961
Inclusion	5,099	-	(5,099)	-	-
After school	8,802	12,000	(10,934)	-	9,868
Playground & equipment	208	3,000	(2,706)	-	502
Playful families	14,494	4,145	(10,403)	(10,307)	(2,071)
Arts workshop & trips	892	910	(1,640)	-	162
<b>Total restricted funds</b>	<b>163,809</b>	<b>38,055</b>	<b>(63,086)</b>	<b>(10,307)</b>	<b>128,471</b>
<b>Total funds</b>	<b>223,633</b>	<b>65,569</b>	<b>(125,180)</b>	<b>-</b>	<b>164,022</b>

## Fernheath Play

### Notes to the Financial Statements for the Year Ended 31 March 2019

The specific purposes for which the funds are to be applied are as follows:

Restricted funds are restricted for expenditure which relates to the name of the fund.

#### 18 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General £	Designated £	£	£
Tangible fixed assets	-	-	103,083	103,083
Current assets	551	37,125	25,388	63,064
Current liabilities	-	(2,125)	-	(2,125)
Total net assets	551	35,000	128,471	164,022