

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 2018



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13/09/2018

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COMPANIES HOUSE

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THURSDAY

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

Fernheath Play

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Fernheath Play

Strategic Report for the Year Ended 31 March 2018

Achievements and performance

After School Provision:

In 2017-18 we had a total of 167 members who attended after school provision at some time. We delivered 202 after school club sessions with a total number of attendances of 1585. Our highest attendance was in October with 25 children attending. During sessions children had the chance of participating in a variety of arts and crafts and games with a particular emphasis on outside play. Various trips were also provided, to a local circus, a country park and other local facilities. Cooking activities including cooking over an open fire were popular activities.

Holiday Playscheme and Inclusion Project:

We ran a project part funded by the Bailey Thomas Foundation to provide services for children with learning disabilities alongside local non-disabled children during the holidays. We ran this project throughout the school holidays. In total we ran 84 holiday sessions with a total attendance of 1600 children at an average of 20 children per session. In general we had between 15 and 30 non disabled children and 3-6 children with learning disabilities at any one time. In total 18 children were members of our inclusion project.

Playful Families Project

This project aimed to work primarily with parents of children under 5 within the local community to encourage a greater sense of community and reduce isolation. Throughout the year we offered a variety of activities to parents and children. Pottery has proved exceptionally popular and a close knit group has developed which has produced a range of hand built work including ceramic pots, animals and even an oven. We have changed the gentle exercise class to pilates to encourage more people to take part. We have also started a play cafe which starts with a music and movement class for the under 5s.

Throughout the year the parent and child baking session has remained very popular.

The impact of these activities has been to improve the health and well being of parents and children from the locality and surrounding areas.

In 2017-18 we have maintained our service delivery through a combination of earned income, fundraising, and funding from Trusts. Of particular note is funding from local trusts which have paid for staffing to deliver the after school and holiday provision, whilst the People's Heath Trust funding has enabled our playful families project to flourish. Whilst we have been successful in maintaining services we realise we need to do more to increase earned income, garner support from local business and attract legacy funding to ensure the charity is more sustainable going forward.

Financial review

Policy on reserves

We aim to keep reserves at a level to cover half of the expected annual expenditure. Due to the considerable extra staff requirements during the summer school holidays, 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 2018

Principal funding sources

In 2017/18 the charity's principal sources of funds were the following:

Grants from Trusts and Foundations: Alice Ellen Cooper Dean £10000
Valentine Trust £12000
Bailey Thomas Foundation £10000
Talbot Village Trust £6550
People's Health Trust - first payment of grant £10643
Bournemouth Free Church Council £5500
Dorset Community Foundation - Neighbourhood Fund £5000
Tesco Bags of Help £2000
Green Goals Partnership £1000

The strategic report was approved by the trustees of the charity on 11 July 2018 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 2018.

Objectives and activities

Objects and aims

To provide or assist in the provision of recreation facilities for children and young people living in Bourne mouth, 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.

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Trustees' Report

Chair's Report:

I am very pleased to be able to report that in spite of budget restrictions we have been able to consolidate our work for the children, continuing to rebuild and train part time staff supplemented by an apprentice, students on placement, NCS teams and other volunteers. We have maintained the daily after school clubs and the usual range of activities and some outings during the school term as well as providing a weekday playscheme in all school holidays. We have continued to welcome children with a range of disabilities, many of whom are on the Autistic spectrum, and to provide all day care at low cost for working parents during school holidays.

There is increasing demand for our Inclusion work and we plan to take more children with special needs as staffing permits.

The Playful Families Project funded by the Peoples Health Trust has enabled outreach into the community and it has proved popular with the parents of preschool children, who have enjoyed pottery classes, exercise, Pilates, Music and movement sessions, and cookery with their children in our play-centre. Parents from ethnic minorities have also benefitted from English as a Second or Other Language classes while we provide a crèche for their children, and this facilitates their integration and combats social isolation. The Parent Co-ordinator for this project also ran a Positive Parenting course for 6 weeks and a new Playcafe/Drop in session on Monday mornings was initiated by parents who have now formed a fundraising group and are planning future events.

The Trustees' fundraising and marketing group meet regularly and we have continued to widen our network of supporters and benefactors via an improved website, social media, stalls at local events and attendance at BCTC Charity Forum. As always we have been enabled to provide adequate staffing ratios for all our services thanks to generous support from a variety of organisations and individual benefactors; this substantial help has also been crucial for many improvements to our playground equipment and the whole site eg the sensory garden and water feature. Donations of Easter eggs from the Toby Carvery customers and Christmas gifts from Wave 105's Mission at Christmas and Ashleys Birthday bank were also very much appreciated by all the children.

Benefactors: The following organisations have given substantial support which has been crucial for the survival of our work for local families: Alice Ellen Cooper Dean Trust, Talbot Village Trust, Baily Thomas Foundation, People's Health Trust, Dorset Community Foundation, The Valentine Charitable Trust, Bournemouth Rotary Club and North Bournemouth Rotary Club, Tesco's – Bags of Help, AFC Bournemouth Charities, Poole Borough Council, Wave 105 Cash for Kids, Local Councillors Improvement Fund, Kinson Townswomen's Guild, and local churches e.g. Holtwood Methodists, Christ the King and St.Bernadette's Roman Catholic parishioners., New Milton Quakers, Third Order Franciscans and Bournemouth Free Church Council. Plus many individuals ie E.Atkinson, R.Wells., E.Kennedy, T.Redman, P.Morgan, W.North, and A. Godfrey.

We appreciate the continued support of our patron Conor Burns M.P.; all who have helped in anyway; our Trustees for their time and support; and especially our manager and all the staff team who provide the heart of Fernheath for the children who have such a variety of different needs and family situations.

Fernheath Play

Trustees' Report

Objectives, strategies and activities

After School Care Club provision:

Children in year 1 upwards 3.15 – 5.45pm with optional minibus pick up.

Develop an after school provision which is based on childcare with an associated fee structure attached. The development of appropriately priced childcare will provide a sustainable basis for Fernheath Play, with income from parents being able to support general running costs and wages. The funding achieved from Trusts or other sources could be used to pay for free or subsidised places as per the Fee waiver policy.

As the registration is only on the childcare register, fees would be broadly similar to other after school provision in Bournemouth.

Includes an After school activities Club: 3.45 – 5.15pm no minibus pick up. Pay general membership fee. Aim to attract local children 6-12years.

Holiday Playscheme and inclusion project :operating 10.00-1pm and 2pm- 5pm

Aim to attract local children and up to 6 children with a disability.

Playful families Project:

Parent and under 5 stay and play sessions as part of a play cafe. A music and movement session once a week for parents and children. A 2 hour pottery session with a creche and Adult and Family Cooking sessions 1 morning a week with a creche. A parentalk course.

Benefits / Impacts:

The benefits of the proposed services are improved health and wellbeing of children and parents. Through children participating in play they learn social and cognitive skills, as well as improved health and physical development. They have somewhere to play which is both challenging and safe. Parents benefit from the respite of children improving family relationships and reducing stress. Parents also benefit from social aspects of provision, reducing isolation and developing self confidence and skills. Parents and children gain from increased exposure to wider society through trips out and signposting to other services. The wider community develops more cohesion due to involvement from a wide range of community users in activities. Parents develop improved parenting.

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.

Fernheath Play

Trustees' Report

Use of volunteers

Volunteers provide a substantial contribution to the work at Fernheath Play. Volunteers are involved at various levels and in various roles. Volunteers support the Directors at committee, both minute taking and provision of advice. They provide an independent reference for the organisation for funding applications and support events. A volunteer minute-taker attends and records Director's meetings.

Volunteers also provide a significant contribution to the playwork and childcare services provided, helping in providing activities and supervision of children during the after school clubs, creche work for parents groups and during holiday playschemes.

Volunteers also contribute to the administration of the organisation, including providing support for local communications via social media and local publicity, keeping records of membership and attendance of groups, supporting the website, organising and supporting fundraising events, and maintenance work in the playcentre and on the playground. We also are helped by a number of students on placement from the local college and University, and students involved in the National Citizens Service, and administration interns from local language schools. We also have attracted volunteers from local businesses.

In the past year we have employed one local young person as an apprentice playworker.

Three of our local young people have been helped into employment via apprenticeships and volunteering at Fernheath Play

Going concern

The board of trustees are satisfied with the performance of the charity during the accounting period and the position at 31st March 2018 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
Mrs Gemma-Louise Clark

Senior Management Team

Mr Joe Elston, Centre Manager

Principal Office

Fernheath Play
Verney Road
West Howe
Bournemouth
Dorset
BH11 8DA

Company Registration Number

07968806

Charity Registration Number

1148263

Independent Examiner

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

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 11 July 2018 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 2018 which are set out on pages 13 to 28 .

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


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Sue Wintle
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

11 July 2018

Fernheath Play

Statement of Financial Activities for the Year Ended 31 March 2018 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Unrestricted funds	Restricted funds	Total 2018	Total 2017
Note	£	£	£	£
Income and Endowments from:				
Donations and legacies	3	16,788	74,569	91,357
Charitable activities	4	10,044	-	10,044
Other trading activities	5	4,241	-	4,241
Investment income	6	45	-	45
Other income	7	75	-	75
Total Income	31,193	74,569	105,762	143,554
Expenditure on:				
Raising funds	8	(1,056)	-	(1,056)
Charitable activities	9	(50,050)	(68,759)	(118,809)
Total Expenditure	(51,106)	(68,759)	(119,865)	(123,316)
Net (expenditure)/income	(19,913)	5,810	(14,103)	20,238
Transfers between funds	14,181	(14,181)	-	-
Net movement in funds	(5,732)	(8,371)	(14,103)	20,238
Reconciliation of funds				
Total funds brought forward	65,556	172,180	237,736	217,498
Total funds carried forward	17	59,824	163,809	223,633
			223,633	237,736

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2017 is shown in note 17.

Fernheath Play

(Registration number: 07968806)
Balance Sheet as at 31 March 2018

	Note	2018 £	2017 £
Fixed assets			
Tangible assets	14	119,534	135,985
Current assets			
Debtors	15	854	447
Cash at bank and in hand		104,875	103,211
		105,729	103,658
Creditors: Amounts falling due within one year	16	(1,630)	(1,907)
Net current assets		104,099	101,751
Net assets		223,633	237,736
Funds of the charity:			
Restricted funds		163,809	172,180
Unrestricted income funds			
Unrestricted funds		59,824	65,556
Total funds	17	223,633	237,736

For the financial year ending 31 March 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

Fernheath Play

**(Registration number: 07968806)
Balance Sheet as at 31 March 2018**

- 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 13 to 28 were approved by the trustees, and authorised for issue on 11 July 2018 and signed on their behalf by


Mrs P S Williamson
Trustee

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

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 2018

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 2018

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 2018

Asset class
Land and Buildings

Depreciation method and rate
5% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee'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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

3 Income from donations and legacies

	Unrestricted funds	Restricted funds £	Total 2018 £	Total 2017 £
	General £			
Donations and legacies;				
Donations from individuals	12,500	-	12,500	5,468
Gift aid reclaimed	344	-	344	335
Grants, including capital grants;				
Government grants	1,675	-	1,675	1,500
Grants from other charities	2,000	73,760	75,760	118,275
Grants from companies	-	809	809	1,380
Other income from donations and legacies	269	-	269	6
	<u>16,788</u>	<u>74,569</u>	<u>91,357</u>	<u>126,964</u>

4 Income from charitable activities

	Unrestricted funds	Total 2018 £	Total 2017 £
	General £		
Provision of recreational facilities	10,044	10,044	5,022

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

5 Income from other trading activities

Trading income;
 Sales of goods and services
 Local fundraising and street collection income
 Membership subscriptions

Unrestricted funds			
General	Total 2018	Total 2017	
£	£	£	
1,297	1,297	1,217	
1,874	1,874	8,761	
1,070	1,070	1,170	
<u>4,241</u>	<u>4,241</u>	<u>11,148</u>	

6 Investment income

Interest receivable and similar income;
 Interest receivable on bank deposits

Unrestricted funds			
General	Total 2018	Total 2017	
£	£	£	
45	45	48	

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

7 Other income

	Unrestricted funds	Total 2018	Total 2017
	£	£	£
Rental income	75	75	372

8 Expenditure on raising funds

a) Costs of generating donations and legacies

Other direct costs of generating voluntary income

	Total 2018	Total 2017
	£	£
Note	-	66

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

b) Costs of trading activities

	Unrestricted funds		Total	
	General	£	2018	£
	Note			
Costs of goods sold		1,056	1,056	815
		<u>1,056</u>	<u>1,056</u>	<u>815</u>

9 Charitable activities

	Unrestricted funds		Restricted funds		Total		Total	
	General	£	£		2018	£	2017	£
	Note							
Provision of recreational facilities		11,143	13,343		24,486		23,048	
Depreciation, amortisation and other similar costs		-	16,451		16,451		16,451	
Staff costs		38,381	38,965		77,346		82,418	
Governance costs		526	-		526		518	
		<u>50,050</u>	<u>68,759</u>		<u>118,809</u>		<u>122,435</u>	

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

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:

Staff costs during the year were:

Wages and salaries

2018 £	2017 £
<u>77,346</u>	<u>82,418</u>

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

12 Independent examiner's remuneration

Examination of the financial statements

2018 £	2017 £
<u>526</u>	<u>518</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Total £
Cost		
At 1 April 2017	210,014	210,014
At 31 March 2018	210,014	210,014
Depreciation		
At 1 April 2017	74,029	74,029
Charge for the year	16,451	16,451
At 31 March 2018	90,480	90,480
Net book value		
At 31 March 2018	119,534	119,534
At 31 March 2017	135,985	135,985

Included within the net book value of land and buildings above is £Nil (2017 - £Nil) in respect of freehold land and buildings and £119,534 (2017 - £135,985) in respect of leaseholds.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

15 Debtors

Prepayments
Other debtors

2018 £	2017 £
168	105
686	342
854	447

16 Creditors: amounts falling due within one year

Other taxation and social security
Other creditors
Accruals

2018 £	2017 £
1,107	1,390
(3)	(1)
526	518
1,630	1,907

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

17 Funds					
Unrestricted funds					
<i>General</i>					
General					
	556	31,193	(51,106)	20,181	824
<i>Designated</i>					
Reserves	65,000	-	-	(6,000)	59,000
Total Unrestricted funds	65,556	31,193	(51,106)	14,181	59,824
Restricted funds					
Land and building	135,985	-	(16,451)	-	119,534
Wages	849	20,417	(4,547)	(3,900)	12,819
Maintenance, safety surface, Green Goals	84	1,000	(1,077)	(7)	-
Staff uniforms, training & computer equipment	2,371	-	(407)	(3)	1,961
Inclusion	-	10,500	(5,401)	-	5,099
After school	18,140	12,000	(21,338)	-	8,802
Playground & equipment	1,901	6,455	(7,877)	(270)	209
Playful families	11,050	23,078	(9,633)	(10,001)	14,494
Arts workshop & trips	1,800	1,119	(2,027)	-	892
Total restricted funds	172,180	74,569	(68,758)	(14,181)	163,810
Total funds	237,736	105,762	(119,864)	-	223,634

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2018

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	-	-	119,534	119,534
Current assets	2,454	59,000	44,275	105,729
Current liabilities	(1,630)	-	-	(1,630)
Total net assets	824	59,000	163,809	223,633