

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
**(A company limited by guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2021**

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
**(A company limited by guarantee)**

**CONTENTS**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	<b>1</b>
<b>Trustees' report</b>	<b>2 - 4</b>
<b>Independent examiner's report</b>	<b>5 - 6</b>
<b>Statement of financial activities</b>	<b>7</b>
<b>Balance sheet</b>	<b>8</b>
<b>Notes to the financial statements</b>	<b>9 - 21</b>

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
**(A company limited by guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>Trustees</b>	J Copeland, Chair C Derry, Vice Chair L Nelson (resigned 25 February 2021) P Howkins P Peel J Brandreth (appointed 22 June 2021) D Brandreth (appointed 22 June 2021)
<b>Company registered number</b>	05014282
<b>Charity registered number</b>	1102753
<b>Registered office</b>	480 Gipsy Lane Leicester LE5 0TB
<b>Company secretary</b>	L Nelson (resigned 25 February 2021) J Copeland (appointed 25 February 2021 resigned 22 June 2021) D Brandreth (appointed 22 June 2021)
<b>Website</b>	<a href="http://www.playbarn.org.uk">www.playbarn.org.uk</a>
<b>Accountants</b>	Magma Audit LLP Chartered Accountants Unit 2 Charnwood Edge Business Park Syston Road Leicester LE7 4UZ

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
**(A company limited by guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees present their annual report together with the financial statements of the charity for the year 1 April 2020 to 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

● **Policies and objectives**

The Trustees are aware of the Charity Commission's general guidance on public benefit and take into account when they review the aims and objectives of Northfields and District Play Association (Playbarn).

The charity operates the provision of facilities for recreation and other leisure time occupation for children, young people including those with disabilities who are resident in the Northfields and Humberstone areas of Leicester. Those children that have need by reason of their youth or social and economic circumstances with the aim to improve the conditions of life for such children by promoting their physical, mental and spiritual well being

● **Activities for achieving objectives**

In furtherance of the objects of the association the Trustees aim to provide, maintain and equip the playground and building. Affording opportunities for adventure and enterprise, raise money for these purposes, create a positive play environment, give the community a direct voice on the running of the playground and children's activities. To encourage a greater understanding and appreciation of young people and to foster interest and active participation in the use of playgroup and children's activities.

**Achievements and performance**

● **Main achievements of the charity**

The Playbarn had a difficult year due to the COVID Pandemic. Following government restrictions many of its face to face provisions had to be suspended. The manager and staff stayed in contact with vulnerable children and families through Facebook. They also worked in partnership with Fairshare and HAF to provide meals to families with school aged children. This continued throughout the lockdown. Wherever possible they gave out activity packs of games and educational work provided by LCC to families. They also took the opportunity to carry out maintenance to the ageing outdoor play equipment. This brought it back up to a safe standard ready for the return of children.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Financial review**

• **Going concern**

After making appropriate enquiries, the trustees continue to have a reasonable expectation that the charity has adequate resources to continue in operational existence for the immediate future. There has not been any indication that the funding will be withdrawn although the pandemic of 2019/2020 has caused uncertainty of the ability of the Council to continue at current levels of funding. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

• **Reserves policy**

At 31 March 2021 the charity held £29,168 (2020 £16,364) of unrestricted funds and £35,127 (2020 £18,946) restricted funds.

The committee still considers it prudent to reserve a sufficient amount to cover any outstanding bills and wages for up to 3 months. It will be the aim to achieve this during the coming year by carefully monitoring costs. As we reached the end of the financial year the pandemic of COVID-19 was still having impact on some of the activities of the Playbarn. However it was beginning to return to a more normal timetable of activities.

**Structure, governance and management**

• **Constitution**

The charity is a charitable company limited by guarantee, incorporated on 13 January 2004 and registered as a charity on 22 March 2004. The charity was established under the Memorandum of Association dated 13 January 2004 amended by a special resolution dated 27 June 2006. In the event of the company being wound up, its members will be required to contribute an amount which will not exceed £10 each. The principal and registered office is 480 Gipsy Lane, Leicester, LE5 0TB.

The Trustees who are also directors for the purpose of company law, who served during the year are set out on page 1.

• **Methods of appointment or election of Trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

• **Organisational structure and decision-making policies**

The number of Trustees shall be not less than three, but shall not be subject to any maximum. The business of the charity shall be managed by the Trustees who may exercise all the powers of the charity.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial . 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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



**J Copeland**  
Trustee

Date: 16 December 2021

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

**Independent examiner's report to the Trustees of Northfields and District Play Association (Playbarn) ('the charity')**

I report to the charity Trustees (who are also Directors for the purpose of company law) on my examination of the accounts of Northfields and District Play Association (Playbarn) ('the charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

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

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**Independent examiner's statement**

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

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

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

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
**(A company limited by guarantee)**

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

Signed:

Luke Turner

**Magma Audit LLP**

Chartered Accountants

Unit 2

Charnwood Edge Business Park

Syston Road

Leicester

LE7 4UZ

Dated:

ACA FCCA



**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	2	4,305	-	4,305	5,493
Charitable activities	3	-	162,101	162,101	182,513
Other trading activities	4	525	-	525	1,150
Other income	5	20,501	-	20,501	-
<b>Total income</b>		<b>25,331</b>	<b>162,101</b>	<b>187,432</b>	<b>189,156</b>
<b>Expenditure on:</b>					
Charitable activities	6	12,527	145,920	158,447	177,390
<b>Total expenditure</b>		<b>12,527</b>	<b>145,920</b>	<b>158,447</b>	<b>177,390</b>
<b>Net movement in funds</b>		<b>12,804</b>	<b>16,181</b>	<b>28,985</b>	<b>11,766</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		16,364	18,946	35,310	23,544
Net movement in funds		12,804	16,181	28,985	11,766
<b>Total funds carried forward</b>		<b>29,168</b>	<b>35,127</b>	<b>64,295</b>	<b>35,310</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**REGISTERED NUMBER: 05014282**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	4,935	6,579
		<u>4,935</u>	<u>6,579</u>
<b>Current assets</b>			
Debtors	12	2,272	2,663
Cash at bank and in hand		103,087	66,321
		<u>105,359</u>	<u>68,984</u>
Creditors: amounts falling due within one year	13	(45,999)	(40,253)
<b>Net current assets</b>		<u>59,360</u>	<u>28,731</u>
<b>Total net assets</b>		<u><u>64,295</u></u>	<u><u>35,310</u></u>
<b>Charity funds</b>			
Restricted funds	14	35,127	18,946
Unrestricted funds	14	29,168	16,364
<b>Total funds</b>		<u><u>64,295</u></u>	<u><u>35,310</u></u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

*Joelle Copeland*

**J Copeland**  
Trustee

Date: 16 December 2021

The notes on pages 9 to 21 form part of these financial statements.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting policies**

**1.1 Basis of preparation of financial statements**

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

Northfields and District Play Association (Playbarn) 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.

**1.2 Company status**

The charity is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**1.3 Going concern**

The trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt over the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting policies (continued)**

**1.4 Income**

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting policies (continued)**

**1.6 Tangible fixed assets and depreciation**

Tangible fixed assets costing £100 or more are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% written down value
Computer equipment	- 25% written down value

**1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1.8 Debtors**

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

**1.9 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.10 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.11 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. Accounting policies (continued)**

**1.12 Pensions**

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**1.13 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**2. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donations	4,305	4,305	5,493
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	5,493	5,493	
	<hr/>	<hr/>	

**3. Income from charitable activities**

	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Grants received	162,101	162,101	182,513
	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	182,513	182,513	
	<hr/>	<hr/>	

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Fundraising	525	525	1,150
	<hr/>	<hr/>	
<i>Total 2020</i>	1,150	1,150	
	<hr/>	<hr/>	

**5. Other incoming resources**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Coronavirus Job Retention Scheme income	10,501	10,501	-
Coronavirus rates grants	10,000	10,000	-
	<hr/>	<hr/>	<hr/>
	20,501	20,501	-
	<hr/>	<hr/>	<hr/>

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**6. Analysis of expenditure by activities**

	<b>Direct costs 2021 £</b>	<b>Support costs 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Charitable activities	132,327	26,120	<b>158,447</b>	177,390
	<u>132,327</u>	<u>26,120</u>	<u>158,447</u>	
<i>Total 2020</i>	<i>152,269</i>	<i>25,121</i>	<i>177,390</i>	
	<u>152,269</u>	<u>25,121</u>	<u>177,390</u>	

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Staff costs	<b>109,670</b>	139,068
Materials and activities	<b>22,657</b>	13,201
	<u>109,670</u>	<u>139,068</u>
	<u>132,327</u>	<u>152,269</u>



**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Depreciation	1,644	1,760
Rates and water	101	127
Insurance	1,154	1,753
Light and heat	3,782	3,512
Telephone	795	1,024
Postage and stationery	1,134	1,179
Tools and equipment	1,283	816
Training	-	263
Motor and travel expenses	-	42
Household and cleaning charges	3,608	3,710
Sundries	1,111	982
Repairs and renewals	6,220	3,169
Governance costs	5,288	6,784
	<u>26,120</u>	<u>25,121</u>

**7. Governance costs**

	<b>2021 £</b>	<i>2020 £</i>
Accountancy	2,400	1,500
Book keeping charges	2,888	7,897
	<u>5,288</u>	<u>9,397</u>

**8. Independent examiner's remuneration**

	<b>2021 £</b>	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	2,400	2,400

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. Staff costs**

	2021 £	2020 £
Wages and salaries	107,674	135,296
Social security costs	1,171	2,980
Contribution to defined contribution pension schemes	825	792
	<u>109,670</u>	<u>139,068</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	<u>10</u>	<u>13</u>

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. Tangible fixed assets**

	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>			
At 1 April 2020	8,554	5,550	14,104
At 31 March 2021	<u>8,554</u>	<u>5,550</u>	<u>14,104</u>
<b>Depreciation</b>			
At 1 April 2020	4,205	3,320	7,525
Charge for the year	1,087	557	1,644
At 31 March 2021	<u>5,292</u>	<u>3,877</u>	<u>9,169</u>
<b>Net book value</b>			
At 31 March 2021	<u>3,262</u>	<u>1,673</u>	<u>4,935</u>
At 31 March 2020	<u>4,349</u>	<u>2,230</u>	<u>6,579</u>

**12. Debtors**

	2021 £	2020 £
Trade debtors	798	1,693
Other debtors	830	-
Prepayments and accrued income	644	970
	<u>2,272</u>	<u>2,663</u>

**13. Creditors: Amounts falling due within one year**

	2021 £	2020 £
Trade creditors	2,728	522
Taxation and social security	6,003	1,489
Other creditors	120	1,094
Accruals and deferred income	37,148	37,148
	<u>45,999</u>	<u>40,253</u>

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
General funds	16,364	25,331	(12,527)	29,168
<b>Restricted funds</b>				
LCC	674	139,464	(137,818)	2,320
The National Lottery Community Fund	6,036	-	(424)	5,612
LCC - Feeding grant	687	-	(227)	460
LCC - Holiday grant	9	-	(9)	-
Leicester Police	9,186	-	(70)	9,116
LCC - Play equipment	2,354	-	(2,354)	-
Bailey Will Trust	-	10,000	(5,018)	4,982
LCC - Kitchen grant	-	12,637	-	12,637
	18,946	162,101	(145,920)	35,127
<b>Total of funds</b>	35,310	187,432	(158,447)	64,295

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>				
General funds	9,721	6,643	-	16,364
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Restricted funds</b>				
LCC	7,083	139,111	(145,520)	674
Disabled Childrens Services	-	22,720	(22,720)	-
The National Lottery Community Fund	6,740	-	(704)	6,036
The Screwfix Foundation	-	250	(250)	-
LCC - Feeding grant	-	1,000	(313)	687
LCC - Holiday grant	-	849	(840)	9
LCC - Short breaks	-	4,884	(4,884)	-
Leicester Police	-	9,999	(813)	9,186
LCC - Play equipment	-	3,700	(1,346)	2,354
	<hr/>	<hr/>	<hr/>	<hr/>
	13,823	182,513	(177,390)	18,946
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total of funds</b>	<hr/> <hr/> 23,544	<hr/> <hr/> 189,156	<hr/> <hr/> (177,390)	<hr/> <hr/> 35,310

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Statement of funds (continued)**

The purpose of the Leicester City Council (LCC) grant is to provide supervised recreational facilities and other supervised leisure time occupations for children and young people aged between 5 and 18 up to 25 if they have a disability.

The Disabled Childrens Services funds are to provide recreational facilities and other supervised leisure occupations for children and young adults who have a disability.

The National Lottery Community Fund was income received to provide dance and music sessions for young people. The closing balance relates to funds to be spent in the next financial year.

The Screwfix Foundation grant was awarded to fund repair works on the access road to the Playbarn.

The LCC feeding grant funds were received towards providing the provision of a food bank to ensure children receive a meal during the school holidays. The carry forward balance represents the net book value of £460 of the new blender and microwave capitalised in line with the charity's policies.

The LCC holiday grant funds were received towards the cost of providing activities during the summer school holiday.

The LCC short breaks funding was received towards the cost of the weekend away provided for the young people.

The Leicester Police grant funding is part of The Police and Crime Commissioners Prevention Fund. The funds will offer a youth project for young people to access in the Northfields and surrounding wards. The carry forward balance represents total unspent funds of £8,906, plus the net book value of £210 of the new TV capitalised in line with the charity's policies.

The LCC Play Equipment funds were received to provide replacement play equipment, the unspent funds are carried forward to spent in the next financial year. All funds were spent during the year

The Bailey Will Trust income received during the year was received towards the cost of converting office space into a kitchen. This will be used to teach young people to cook. The remaining unspent funds are carried forward to be spent in the next financial year.

The LCC kitchen grant was received to be used towards the kitchen conversion. The unspent funds have been carried forward to be spent in the next financial year.

**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	2,978	1,957	4,935
Current assets	37,442	67,917	105,359
Creditors due within one year	(11,252)	(34,747)	(45,999)
<b>Total</b>	<b>29,168</b>	<b>35,127</b>	<b>64,295</b>

**NORTHFIELDS AND DISTRICT PLAY ASSOCIATION (PLAYBARN)**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**15. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	6,579	-	6,579
Current assets	50,038	18,946	68,984
Creditors due within one year	(40,253)	-	(40,253)
<b>Total</b>	<u>16,364</u>	<u>18,946</u>	<u>35,310</u>

**16. Related party transactions**

The charity has not entered into any related party transactions during the year, nor are there any outstanding balances owing between related parties and the charity at 31 March 2021.

