

FERNHEATH PLAY

England & Wales · Charity number 1148263

Details

Other names	FERNHEATH
Status	Registered
Legal form	Charitable company
Company number	07968806
Registered	2012-07-24
Register	View on the Charity Commission register

Contact

Address	Fernheath Play Verney Road Bournemouth BH11 8DA
Phone	01202581008
Email	fernheathpoffice@gmail.com
Website	http://www.Fernheath-play.org.uk

Activities

Objects: THE CHARITY'S OBJECTS("OBJECTS")ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:- TO PROVIDE OR ASSIST IN THE PROVISION OF RECREATIONAL FACILITIES FOR CHILDREN AND YOUNG PEOPLE LIVING IN BOURNEMOUTH, DORSET AND THE SURROUNDING AREA, WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR AGE, HEALTH, DISABILITY, OR SOCIAL OR ECONOMIC CIRCUMSTANCES, WITH A VIEW TO IMPROVING THEIR CONDITION OF LIFE BY:- A)PROVIDING A SAFE, SUPERVISED PLACE FOR UNSTRUCTURED, IMAGINATIVE PLAY, AS WELL AS CREATIVE, EDUCATIONAL AND PHYSICAL ACTIVITIES. B)HELPING CHILDREN TO ADVANCE IN LIFE BY DEVELOPING THEIR SKILLS AND CAPABILITIES AND CAPACITIES TO ENABLE THEM TO PARTICIPATE MORE FULLY IN SOCIETY AS INDEPENDENT, RESPONSIBLE AND COMPASSIONATE INDIVIDUALS. C)ADVANCING THEIR LEARNING.

Activities: Fernheath Play is a play centre and playground, providing a range of indoor and outdoor play facilities including a sensory room and garden for children with additional needs. It offers after school childcare and an activity club during term time and inclusive holiday playschemes catering for children with disabilities alongside their non-disabled peers. Holiday childcare is also available.

Classification

- **How:** Provides Services
- **What:** Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** BOURNEMOUTH, DORSET AND THE SURROUNDING ARAA.
- Bournemouth
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£26,168	£39,632	-	-
2024-03-31	£39,677	£85,287	-	-
2023-03-31	£96,068	£98,865	-	-
2022-03-31	£96,068	£98,865	-	-
2021-03-31	£80,226	£80,979	-	-

Trustees

Name	Role	Appointed
Paul Iggulden	Chair	2024-03-12
Gemma-Louise Clark		2016-11-07
Jane Kelly		2024-03-12
Leonora Spearpoint		2024-03-12
PATRICIA WILLIAMSON		2012-04-12

Accounts

REGISTERED COMPANY NUMBER: 07968806 (England and Wales)
REGISTERED CHARITY NUMBER: 1148263

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024
for
Fernheath Play

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Fernheath Play

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**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 2019).

A very challenging year as all costs increased (staff wages, training, utilities, repairs and maintenance to buildings, site, fence and minibus) but our income dropped and even some of our most faithful and supportive benefactors this year declined to help. As our biggest costs (Wages) are no longer supported by income from BCP contracts, we have been totally dependent on grants from local trusts eg. Bournemouth Rotary, Alice Ellen Cooper Dean trust and Incorporated Bournemouth Free Church Council. We are indebted to them and to many individuals who have given generous support via donations/standing orders eg Bournemouth Quakers, Franciscans, Anita Hook, Rosemary Wells, Edwina Prince, Rosie Moffat, Sir Richard Glynn, Mike Goff, Phil D'eath, Nigel Hedges, Dr William North, thank you all so much!

OBJECTIVES AND ACTIVITIES

Objectives 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 activities 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.

Significant activities

In spite of low income with reduced staff restricting numbers admitted, we maintained usual services ie 5 weekly Afterschool clubs (1,123 visits); we hosted 21 Pavilion dance sessions (294 visits), Holiday playschemes (attracting 358 visits) with minibus outings to Winchester science centre and Dorset venues enjoyed by 121 children, and low cost All day care, and Weekly Stay and Play sessions for parents with under 5's. It was, however, a struggle to fund wages, repairs and updates to staff training at £300 per person. A recent bid for substantial help to support staff costs was unsuccessful because the funders said they knew that our lease expires 25th August 2025, 3 trustees are elderly and due to retire and we no longer have support from BCP council for wages costs. There was no prospect of future council funding and so we did not look sustainable.

Public benefit

Our manager Paul Webster, administrator Jen Pickard and all playworkers and volunteers have provided consistent care for children in need in spite of their own struggles with family and health issues ; thousands of children have benefitted since 1976.

Trustees have had due regard to the Charity Commission guidance on public benefit.

**Report of the Trustees
for the Year Ended 31 March 2024**

OBJECTIVES AND ACTIVITIES

We had anticipated a long promised legacy from an elderly friend, who previously gave a standing order and said that after his death and sale of his London property we would receive substantial help for our charity. Unfortunately he died in hospital intestate in September 2023, his will was never found. This news, plus rising costs and drop in income, led us to suspend all our services for the children at end of October 2023. We made all our staff roles redundant, while we could still afford redundancy payments, provisional redundancy notices had been given on 1st August.

The relentless need to now raise or lever in over £95,000 p.a. to cover all costs was very challenging and several trustees did wish to stand down after many years' service. Rather than just shut down we explored some way to continue our service for local children and families and talked to West Howe Community Enterprises, based at the Henry Brown centre in West Howe, who have been successfully reviving community spirit in the area with a variety of projects.

WHCE, from March 2024, will be the sole member of Fernheath Play and is providing 3 new trustees Paul Iggulden, Jane Kelly and Leonora Spearpoint to join us. Gemma Clark and Paddy Williamson will continue as trustees. Ted Taylor, Julie Clarke and Cllr Duane Farr have stood down. We greatly appreciate previous support and time given by Conor Burns MP, co-founder Ted Taylor (since 1976!), Julie Clarke whose voluntary work on accounts and PAYE for over 24 years has been totally indispensable, and the support of 2 very busy people Gemma Clark and Cllr Duane Farr. We are of course indebted to all our benefactors who have enabled our work in this area to continue providing support for families struggling with a variety of challenges and respite for some children from stressful environments at home.

Hopefully the care and concern to support families and protect children in need will always be available at Fernheath Play in some way.

FINANCIAL REVIEW

Reserves policy

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.

At the year end the charity had free reserves of £21,316 (2023: £35,320). Free reserves are calculated by deducting unrestricted fixed assets from unrestricted reserves.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The charity is governed by the standard Articles and Memorandum. These were revised and updated on 13 March 2024.

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.

Recruitment and appointment of new 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 interest 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.

Fernheath Play (Registered number: 07968806)

**Report of the Trustees
for the Year Ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 and is affiliated to CAN (Community Action Network). We are also affiliated to Dorset Community Action and receive funding information from them, and helpful HR advice and training updates from Ellis Jones Charities Seminars.

Induction and training of new trustees

Trustees receive an induction pack and are invited to attend training on being a charity trustee held by CAN (Community Action Network). 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07968806 (England and Wales)

Registered Charity number

1148263

Registered office

Verney Road
West Howe
Bournemouth
Dorset
BH11 8DA

Trustees

P Iggulden (appointed 12.3.24)
Mrs J Kelly (appointed 12.3.24)
Ms L G Spearpoint (appointed 12.3.24)
Mrs G Clark
Ms P Williamson
E J Taylor (resigned 31.3.24)
Mrs J A Clarke (resigned 31.3.24)
D Farr (resigned 31.3.24)

Independent Examiner

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

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 Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Fernheath Play

**Report of the Trustees
for the Year Ended 31 March 2024**

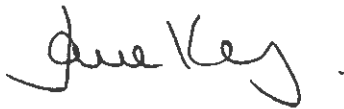
STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 16.12.24..... and signed on its behalf by:



.....
Mrs J Kelly - Trustee

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

Independent examiner's report to the trustees of Fernheath Play ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Company 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 your charity's accounts as 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.

Independent examiner's statement - matters of concern identified

I have completed my examination.

I have identified matters of concern in my report in respect of one area listed below as I have identified deficiencies relating to these requirements. The charity has failed to maintain adequate books and records in accordance with section 130 of the 2011 Charities Act. Specifically, the requirement to ensure that accounting records are kept in respect of the charity which are sufficient to show and explain all the charity's transactions in order to be able to disclose at any time, with reasonable accuracy, the financial position of the charity. Issues identified related predominantly to income documentation with supporting evidence not available to support income transactions in the year.

It is worth noting that these issues have arisen due to changes within the management team of the charity and there have been changes in internal finance function since the year end date.

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

1. except for the matter of concern noted above accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. except for the matter of concern noted above 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; and
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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



I M Rodd BSc FCA FCCA

Ward Goodman Audit Services Ltd
4 Cedar Park
Ferndown Industrial Estate
Wimborne
Dorset
BH21 7SF

Date: 17 December 2024

Fernheath Play

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,530	10,000	25,530	73,021
Charitable activities					
Charitable Activities		12,635	-	12,635	16,764
Other trading activities	3	465	-	465	510
Investment income	4	616	-	616	153
Other income		431	-	431	80
Total		<u>29,677</u>	<u>10,000</u>	<u>39,677</u>	<u>90,528</u>
EXPENDITURE ON					
Raising funds		-	-	-	293
Charitable activities					
Charitable Activities		<u>43,681</u>	<u>61,295</u>	<u>104,976</u>	<u>107,517</u>
Total		<u>43,681</u>	<u>61,295</u>	<u>104,976</u>	<u>107,810</u>
NET INCOME/(EXPENDITURE)		(14,004)	(51,295)	(65,299)	(17,282)
RECONCILIATION OF FUNDS					
Total funds brought forward		35,320	91,056	126,376	143,658
TOTAL FUNDS CARRIED FORWARD		<u><u>21,316</u></u>	<u><u>39,761</u></u>	<u><u>61,077</u></u>	<u><u>126,376</u></u>

The notes form part of these financial statements

Fernheath Play (Registered number: 07968806)

**Balance Sheet
31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds as restated £
FIXED ASSETS					
Tangible assets	10	-	20,828	20,828	37,279
CURRENT ASSETS					
Debtors	11	633	-	633	1,042
Cash at bank and in hand		22,753	18,933	41,686	90,257
		<u>23,386</u>	<u>18,933</u>	<u>42,319</u>	<u>91,299</u>
CREDITORS					
Amounts falling due within one year	12	(2,070)	-	(2,070)	(2,202)
NET CURRENT ASSETS		<u>21,316</u>	<u>18,933</u>	<u>40,249</u>	<u>89,097</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,316</u>	<u>39,761</u>	<u>61,077</u>	<u>126,376</u>
NET ASSETS		<u>21,316</u>	<u>39,761</u>	<u>61,077</u>	<u>126,376</u>
FUNDS	13				
Unrestricted funds				21,316	35,320
Restricted funds				<u>39,761</u>	<u>91,056</u>
TOTAL FUNDS				<u>61,077</u>	<u>126,376</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

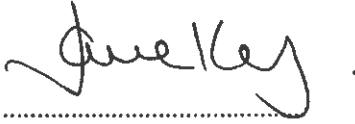
The notes form part of these financial statements

Fernheath Play

Balance Sheet - continued
31 March 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16.12.24
and were signed on its behalf by:



.....
J Kelly - Trustee

The notes form part of these financial statements

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

Income and endowments

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 the income receivable can be measured reliably.

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.

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.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services provided in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Fernheath Play

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

Raising funds

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

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' meetings and reimbursed expenses.

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.

Depreciation and amortisation

Land and buildings have been capitalised at cost to the charity and are being depreciated over the remainder of the 20-year lease granted on the land by Bournemouth Borough Council. The lease is due to expire in 2025 and a Deed of Variation was signed in 2012.

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

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.

Fund structure

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

Redundancy

Redundancies are recognised in the period in which the costs are incurred.

Fernheath Play

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	2024	2023 as restated
	£	£
Donations	13,203	26,801
Gift aid	1,937	2,150
Grants	10,000	44,070
Subscriptions	390	-
	<u>25,530</u>	<u>73,021</u>

Income grants for the year ended 31 March 2024 were received from the following:

	£
The Alice Ellen Cooper Dean Foundation	5,000
Incorporated Bournemouth Free Church Council	5,000
	<u>10,000</u>
Total	10,000

3. OTHER TRADING ACTIVITIES

	2024	2023 as restated
	£	£
Fundraising events	<u>465</u>	<u>510</u>

4. INVESTMENT INCOME

	2024	2023 as restated
	£	£
Deposit account interest	<u>616</u>	<u>153</u>

Fernheath Play

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023 as restated
	£	£
Depreciation - owned assets	16,451	16,451
Independent examiner's fee	<u>2,070</u>	<u>480</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

For the year ended 31 March 2024, one trustee received reimbursement for charitable expenditure totalling £133 (2023: £nil).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

7. STAFF COSTS

	2024	2023 as restated
	£	£
Wages and salaries	65,350	68,794
Other pension costs	<u>581</u>	<u>2,003</u>
	<u>65,931</u>	<u>70,797</u>

During the year ended 31 March 2024, redundancy amounts totalling £19,911 were paid to employees (2023:£nil).

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

	2024	2023 as restated
Head count	<u>4</u>	<u>6</u>

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

Fernheath Play

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	31,484	41,537	73,021
Charitable activities			
Charitable Activities	16,764	-	16,764
Other trading activities	510	-	510
Investment income	153	-	153
Other income	80	-	80
Total	<u>48,991</u>	<u>41,537</u>	<u>90,528</u>
EXPENDITURE ON			
Raising funds	293	-	293
Charitable activities			
Charitable Activities	<u>55,156</u>	<u>52,361</u>	<u>107,517</u>
Total	<u>55,449</u>	<u>52,361</u>	<u>107,810</u>
NET INCOME/(EXPENDITURE)	(6,458)	(10,824)	(17,282)
RECONCILIATION OF FUNDS			
Total funds brought forward	41,778	101,880	143,658
TOTAL FUNDS CARRIED FORWARD	<u>35,320</u>	<u>91,056</u>	<u>126,376</u>

9. PRIOR YEAR ADJUSTMENT

The prior year funds note and balance sheet did not reconcile to the Statement of Financial Activities. The SOFA has been restated in the year to agree the split of restricted and unrestricted funds. As a result of the change, £8,174 previously shown as unrestricted funds carried forward has been reclassified as restricted to agree to the balance sheet. There is no impact on total funds as a result of the change.

Fernheath Play

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 April 2023 and 31 March 2024	210,014
DEPRECIATION	
At 1 April 2023	172,735
Charge for year	16,451
At 31 March 2024	189,186
NET BOOK VALUE	
At 31 March 2024	20,828
At 31 March 2023	37,279

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Other debtors	208	535
Prepayments and accrued income	425	507
	<u>633</u>	<u>1,042</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Social security and other taxes	-	539
Other creditors	-	1,183
Accruals and deferred income	2,070	480
	<u>2,070</u>	<u>2,202</u>

Fernheath Play

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	3,494	(14,004)	10,510	-
Reserves	31,826	-	(10,510)	21,316
	<u>35,320</u>	<u>(14,004)</u>	<u>-</u>	<u>21,316</u>
Restricted funds				
Land and Building	37,279	(16,451)	-	20,828
Holiday Club - Cooper Dean	13,155	(3,087)	-	10,068
Wages and Apprentice	12,071	(10,964)	-	1,107
Maintenance, Safety surface and green goals	7,630	(1,234)	(6,000)	396
Staff uniforms & training	104	-	-	104
After School	19,249	(18,076)	-	1,173
Minibus	1,568	(1,483)	-	85
Solar panel installation	-	-	6,000	6,000
	<u>91,056</u>	<u>(51,295)</u>	<u>-</u>	<u>39,761</u>
TOTAL FUNDS	<u>126,376</u>	<u>(65,299)</u>	<u>-</u>	<u>61,077</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,677	(43,681)	(14,004)
Restricted funds			
Land and Building	-	(16,451)	(16,451)
Holiday Club - Cooper Dean	5,000	(8,087)	(3,087)
Wages and Apprentice	-	(10,964)	(10,964)
Maintenance, Safety surface and green goals	5,000	(6,234)	(1,234)
After School	-	(18,076)	(18,076)
Minibus	-	(1,483)	(1,483)
	<u>10,000</u>	<u>(61,295)</u>	<u>(51,295)</u>
TOTAL FUNDS	<u>39,677</u>	<u>(104,976)</u>	<u>(65,299)</u>

Fernheath Play

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	1,778	(6,458)	8,174	3,494
Reserves	40,000	-	(8,174)	31,826
	<u>41,778</u>	<u>(6,458)</u>	<u>-</u>	<u>35,320</u>
Restricted funds				
Land and Building	53,730	(16,451)	-	37,279
Holiday Club - Cooper Dean	3,730	9,425	-	13,155
Wages and Apprentice	22,994	(10,923)	-	12,071
Maintenance, Safety surface and green goals	1,031	6,599	-	7,630
Staff uniforms & training	179	(75)	-	104
After School	18,981	268	-	19,249
Arts workshops and trips	667	(667)	-	-
Minibus	568	1,000	-	1,568
	<u>101,880</u>	<u>(10,824)</u>	<u>-</u>	<u>91,056</u>
TOTAL FUNDS	<u>143,658</u>	<u>(17,282)</u>	<u>-</u>	<u>126,376</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,991	(55,449)	(6,458)
Restricted funds			
Land and Building	-	(16,451)	(16,451)
Holiday Club - Cooper Dean	10,000	(575)	9,425
Wages and Apprentice	2,612	(13,535)	(10,923)
Maintenance, Safety surface and green goals	6,925	(326)	6,599
Staff uniforms & training	-	(75)	(75)
After School	15,000	(14,732)	268
Utilities	6,000	(6,000)	-
Arts workshops and trips	-	(667)	(667)
Minibus	1,000	-	1,000
	<u>41,537</u>	<u>(52,361)</u>	<u>(10,824)</u>
TOTAL FUNDS	<u>90,528</u>	<u>(107,810)</u>	<u>(17,282)</u>

Fernheath Play

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	1,778	(20,462)	18,684	-
Reserves	40,000	-	(18,684)	21,316
	<u>41,778</u>	<u>(20,462)</u>	<u>-</u>	<u>21,316</u>
Restricted funds				
Land and Building	53,730	(32,902)	-	20,828
Holiday Club - Cooper Dean	3,730	6,338	-	10,068
Wages and Apprentice	22,994	(21,887)	-	1,107
Maintenance, Safety surface and green goals	1,031	5,365	(6,000)	396
Staff uniforms & training	179	(75)	-	104
After School	18,981	(17,808)	-	1,173
Arts workshops and trips	667	(667)	-	-
Minibus	568	(483)	-	85
Solar panel installation	-	-	6,000	6,000
	<u>101,880</u>	<u>(62,119)</u>	<u>-</u>	<u>39,761</u>
TOTAL FUNDS	<u>143,658</u>	<u>(82,581)</u>	<u>-</u>	<u>61,077</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	78,668	(99,130)	(20,462)
Restricted funds			
Land and Building	-	(32,902)	(32,902)
Holiday Club - Cooper Dean	15,000	(8,662)	6,338
Wages and Apprentice	2,612	(24,499)	(21,887)
Maintenance, Safety surface and green goals	11,925	(6,560)	5,365
Staff uniforms & training	-	(75)	(75)
After School	15,000	(32,808)	(17,808)
Utilities	6,000	(6,000)	-
Arts workshops and trips	-	(667)	(667)
Minibus	1,000	(1,483)	(483)
	<u>51,537</u>	<u>(113,656)</u>	<u>(62,119)</u>
TOTAL FUNDS	<u>130,205</u>	<u>(212,786)</u>	<u>(82,581)</u>

Fernheath Play

Notes to the Financial Statements - continued for the Year Ended 31 March 2024

13. MOVEMENT IN FUNDS - continued

Land and building - Restricted for the depreciation charge for the lease of the building

Wages & Apprentice - Restricted for salary costs

Maintenance, safety surface, Green Goals - Restricted for fencing repairs and property maintenance costs

Staff uniforms & training - Restricted for costs of staff uniforms and training delivery in the year

After School - Restricted for costs of delivering after school clubs

Holiday Club (Cooper Dean) - Restricted for costs of running holiday clubs in the year

Minibus - Restricted for costs of running the minibus

Solar panel installation - Restricted for solar panel installation

Transfers between funds

A transfer of funds has taken place between the Maintenance, safety surface, Green Goals restricted fund and the Solar restricted fund to better show restricted purpose. This is a presentational transfer.

Trustees transferred from the unrestricted reserves fund into general to cover the overspend on the fund at the year end.

14. RELATED PARTY DISCLOSURES

During the year ended 31 March 2024, Trustees donated a total of £24 with no conditions to Fernheath Play (2023: £nil).

FERNHEATH PLAY

England & Wales - Charity number 1148263

Accounts

Company registration number: 7968806

Charity registration number: 1148263

Fernheath Play

(A company limited by guarantee)

Annual Report and Financial

Statements for the Year Ended

31 March 2023

RJ Hull & Company (Accountants) Ltd
310-312 Charminster Road
Bournemouth
Dorset
BH8 9RT

Fernheath Play

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Fernheath Play

Reference and Administrative Details

Senior Management / Leadership Team	Paul Webster, Manager
Charity Registration Number	1148263
Company Registration Number	7968806 The charity is incorporated in England.
Registered Office	Fernheath Play Verney Road West Howe Bournemouth Dorset BH11 8DA
Independent Examiner	RJ Hull & Company (Accountants Ltd) 310-312 Charminster Road Bournemouth Dorset BH8 9RT
Accountants	RJ Hull & Company (Accountants Ltd) 310-312 Charminster Road Bournemouth Dorset BH8 9RT

Fernheath Play

Strategic Report for the Year Ended 31 March 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2023, in compliance with s414C of the Companies Act 2006.

Financial review

As we all know, all utility bills, wages and most running costs have gone up, but in spite of looking unsustainable, we have survived another year., thanks entirely to local trusts and our many kind benefactors. We have maintained all our usual service but reduced the hours of our holiday sessions to save staffing costs. We still collect children by minibus from 4 local schools for 5 weekday after school clubs, keeping them until 6.00pm when working parents collect them. We host a "Pavilion Dance" session at Thursday club. Fees for these school pick-ups give a small regular sum to help maintain the minibus, tax, insure & MOT it, and pay for petrol. We are very grateful to a kind volunteer who is now our reserve driver if A manager needs to be away. After an initial Registration fee of £10 p.a. per child, has been paid, children have access to all our free school holiday playscheme sessions all year. We are inclusive so children with a variety of special needs are welcomed, when we have enough staff to provide the extra care some require. As some need one to one this obviously costs us more.; we are not able to welcome all those who would like to come as funds do not allow us to recruit more staff. During school holidays we still run weekly outings to local places of interest e.g. Longdown Farm, Moors Valley, Aircraft Museum, etc., but must close the playground on those days as we cannot afford to staff it and staff outings. With more staff we could run both simultaneously, as we used to. A weekly "Stay And Play" session for parents with preschool children still runs term time. During school holidays we provided Low cost "All Day Care" for working parents which enabled them to stay in their jobs. The HAF project, Government funds distributed via BCP council, helped us to provide hundreds of free meals for eligible children last summer, but sadly we hear that this will not continue for us. As so much of our play structures are wooden there is a constant need to repair these items and the fence because of rot at ground level and we have been given some cash for this; fence repairs were delayed last winter by weather and then by family circumstances of the builder, but we will need to replace all fence supports soon.

We are enormously grateful to those who have supported our wages costs:- Valentine Charitable Trust, Alice Ellen Cooper Dean Charitable Trust, Bournemouth Free Church Council, Louis Ross Foundation and Caritas, without them we would not still be here for the children.

Essential help has come for Utilities, LED lights, solar panels, fence repairs and Energy Performance Rating certificates, from Hall and Woodhouse, Talbot Rise Club, Talbot Village Trust, Councillors CIL Fund, Lodge of Hengist, a friend of Philip Warr., The Shrieval Trust, Bournemouth Rotary, St Catherines Church, Waitrose, St Martin Trust. We are also indebted to these for generous donations:- Clive Kelly, Anabel Clark, Anita Hook, Rosemary Wells, and to these for standing orders:- Mike Goff, Phil Death, Ann Walsh, Edwina Prince, Sir Richard Glynn, Dr W. North and many others. We greatly appreciated an evening with Quiz Master Nigel Hedges which raised over £300; 2 local shops hold collection boxes and my garden sales have brought small donations for running costs. So a huge thank you to all who have supported us with their kind help, enabling hundreds of children to enjoy play times. Many are disadvantaged by low income, parental problems, domestic violence, health and disability. All can benefit from our relaxed environment, activities, and large outdoor space.

Thanks are due to our trustees, Ted Taylor, Julie Clarke, Clir Duane Farr, Gemma Clark, who give their time, support, and advice and especially to our manager Paul Webster, Administrator Jen Pickard and all play centre staff and volunteers, who in spite of their own challenges have provided continuity for children who often have difficult home lives. Thank you all, God bless you, Paddy Williamson.

Fernheath Play

Strategic Report for the Year Ended 31 March 2022

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.

Principal funding sources

In 2022/23 the charity's principal funding sources were the following:

Grants from Trusts and Foundations:

Valentine Trust £15,000

Alice Ellen Cooper Dean Trust £10,000

Incorporated Bournemouth Free Church Council £8,000

Hall & Woodhouse £800

The strategic report was approved by the trustees of the charity on 11 January 2024 and signed on its behalf by:



Patricia 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 2023.

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 activities 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 17 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 2023 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 fulfill its obligations.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Patricia Williamson
	Edward Taylor
	Julie Clarke
	Duane Farr
	Gemma-Louise Clark

Senior Management / Leadership Team: Paul Webster

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 interest 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 CAN (Community Action Network). 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 and is affiliated to CAN (Community Action Network). We are also affiliated to Dorset Community Action and receive funding information from them, and helpful HR advice and training updates from Ellis Jones Charities Seminars.

Fernheath Play

Trustees' Report

Major risks and management of those risks

Loss of reputation

Loss of reputation within the 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 inspections 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.

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:

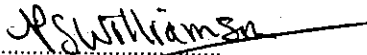
- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed 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.

Fernheath Play

Trustees' Report

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 January 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'P. Williamson', written over a horizontal dotted line.

Patricia Williamson
Trustee

Fernheath Play

Independent Examiner's Report to the trustees of Fernheath Play ("the Company")

We report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 ourselves that the accounts of Fernheath Play are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, we report in respect of my examination of your charity's accounts as 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.

Independent examiner's statement

We have completed our examination. I confirm that no matters have come to our attention in connection with the examination giving us cause to believe:

1. accounting records were not kept in respect of Fernheath Play 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)].

We 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.

.....
RJ Hull & Company (Accountants) Ltd
310-312 Charminster Road
Bournemouth
Dorset
BH8 9RT

Fernheath Play

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	33,799	39,222	73,021	86,682
Charitable activities	4	16,764	-	16,764	9,148
Other trading activities	5	510	-	510	111
Investment income	6	153	-	153	7
Other Income	7	80	-	80	120
Total income		<u>51,306</u>	<u>39,222</u>	<u>90,528</u>	<u>96,068</u>
Expenditure on:					
Raising funds	8	(293)	-	(293)	(306)
Charitable activities	9	(49,298)	(58,219)	(107,517)	(98,559)
Total expenditure		<u>(49,591)</u>	<u>(58,219)</u>	<u>(107,810)</u>	<u>(98,865)</u>
Net Income/(expenditure)		<u>1,715</u>	<u>(18,997)</u>	<u>(17,282)</u>	<u>(2,797)</u>
Net movement in funds		<u>1,715</u>	<u>(18,997)</u>	<u>(17,282)</u>	<u>(2,797)</u>
Reconciliation of funds					
Total funds brought forward		<u>41,779</u>	<u>101,879</u>	<u>143,658</u>	<u>146,455</u>
Total fund carried forwards		<u>43,494</u>	<u>82,882</u>	<u>126,376</u>	<u>143,658</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 18.

The notes on pages 11 to 19 form an integral part of these financial statements.

Fernheath Play

(Registration number: 7968806)

Balance Sheet as at 31 March 2023

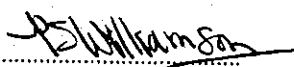
		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	14	37,279	53,730
Current assets			
Debtors	15	1,042	17,614
Cash at bank and in hand	16	90,257	73,157
		91,299	90,771
Creditors: Amounts falling due within one year	17	(2,202)	(843)
Net current assets		89,097	89,928
Net assets		126,376	143,658
Funds of the charity:			
Restricted income funds			
Restricted funds	18	91,056	101,880
Unrestricted income funds			
Unrestricted funds	18	35,320	41,778
Total funds		126,376	143,658

For the financial year ending 31 March 2023 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.

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 11 January 2024 and signed on their behalf by:


 Patricia Williamson
 Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

1. Charity status

The charity is limited by guarantee, incorporated in England, 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.

The address of its registered office is:

Fernheath Play
Verney Road
West Howe
Bournemouth
Dorset
BH11 8DA

These financial statements were authorised for issue by the trustees on 11 January 2024.

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)) (issued in October 2019) - (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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

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 the income receivable can be measured reliably.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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' 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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

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.

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.

Asset class

Land and buildings

Depreciation method and rate

5% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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 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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

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 general funds £	Restricted funds £	Total Funds £
Donations and legacies;			
Donations from individuals	26,801	-	26,801
Gift aid reclaimed	2,150	-	2,150
Grants, including capital grants;			
Government grants	4,848	7,872	12,720
Grants from other charities	-	31,350	31,350
Total for 2023	33,799	39,222	73,021
Total for 2022	40,957	45,725	86,682

4 Income from charitable activities

	Unrestricted funds General £	Total Funds £
Provision of recreational facilities	16,764	16,764
Total for 2023	16,764	16,764
Total for 2022	9,148	9,148

5 Income from other trading activities

	Unrestricted funds General £	Total Funds £
Trading income;		
Sales of goods and services	-	-
Lotteries and competitions income	510	510
Total for 2023	510	510
Total for 2022	111	111

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

6 Investment income

	Unrestricted funds General £	Total Funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	153	153
Total for 2023	153	153
Total for 2022	7	7

7 Other income

	Unrestricted funds General £	Total Funds £
Rental income	80	80
Total for 2023	80	80
Total for 2022	120	120

8 Expenditure on raising funds

a) Costs of trading activities

	Unrestricted funds General £	Total Funds £
Cost of good sold	293	293
Total for 2023	293	293
Total for 2022	306	306

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total Funds £
Provision of recreational facilities	5,351	14,438	19,789
Depreciation, amortisation and other similar costs	-	16,451	16,451
Staff costs	43,467	27,330	70,797
Governance costs	480	-	480
Total for 2023	49,298	58,219	107,517
Total for 2022	44,749	53,810	98,559

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	16,451	16,451

11 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.

12 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	70,797	69,705

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

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

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 2022	210,014	210,014
At 31 March 2023	210,014	210,014
Depreciation		
At 1 April 2022	156,284	156,284
Charge for the year	16,451	16,451
At 31 March 2023	172,735	172,735
Net book value		
At 31 March 2023	37,279	37,279
At 31 March 2022	53,730	73,730

15 Debtors

	2023 £	2022 £
Prepayments	507	465
Other debtors	535	17,149
	1,042	17,614

16 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	154	95
Cash at bank	90,103	73,062
	90,257	74,351

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	539	339
Other creditors	1,183	2
Accruals	480	502
	<u>2,202</u>	<u>843</u>

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General	1,779	51,306	(49,591)	-	3,494
<i>Designated</i>					
Reserves	40,000	-	-	(8,174)	31,826
Total unrestricted funds	<u>41,779</u>	<u>51,306</u>	<u>(49,591)</u>	<u>(8,174)</u>	<u>35,320</u>
Restricted funds					
Land and building	53,730	-	(16,451)	-	37,279
Wages & Apprentice	22,994	2,612	(13,535)	-	12,071
Maintenance, safety surface, Green Goals	1,031	6,925	(326)	-	7,630
Staff uniforms, training & computer equipment	179	-	(75)	-	104
After School	18,981	15,000	(14,732)	-	19,249
Utilities	-	6,000	(6,000)	-	-
Playground & Equipment	-	-	-	-	-
Holiday Club (Cooper Dean)	3,730	10,000	(575)	-	13,155
Arts workshop & trips	667	-	(667)	-	-
Minibus	568	1,000	-	-	1,568
Total restricted funds	<u>101,880</u>	<u>41,537</u>	<u>(52,361)</u>	<u>-</u>	<u>91,056</u>
Total funds	<u>143,658</u>	<u>92,843</u>	<u>(101,952)</u>	<u>(8,174)</u>	<u>126,376</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Analysis of net assets between funds

Unrestricted funds

	General £	Designated £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	-	-	37,279	37,279
Current assets	5,696	31,826	53,777	91,299
Current liabilities	(2,202)	-	-	(2,202)
Total net assets	3,494	31,826	91,056	126,376

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	-	53,730	53,730
Current assets	42,621	48,150	90,771
Current liabilities	(843)	-	(843)
Total net assets	41,778	101,880	143,658

Accounts

Company registration number: 7968806

Charity registration number: 1148263

Fernheath Play

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Fernheath Play

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Fernheath Play

Reference and Administrative Details

Senior Management / Leadership Team Paul Webster, Manager

Charity Registration Number 1148263

Company Registration Number 7968806

Registered Office

The charity is incorporated in England.

Fernheath Play
Verney Road
West Howe
Bournemouth
Dorset
BH11 8DA

Independent Examiner

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

Accountants

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

Fernheath Play

Strategic Report for the Year Ended 31 March 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2022, in compliance with s414C of the Companies Act 2006.

Financial review

Since 2020, Covid 19 lockdowns and restrictions continued to affect the fundraising of most organisations and our own efforts to survive and thrive and cope with rising costs of everything.

In spite of that I am happy to report that, thanks mainly to all our benefactors, we have managed to resume and maintain all our usual provision ie: - in term time collecting children by minibus for 5 weekday After School clubs with low cost child care for working parents; also hosting a Dance club.

Free (after registration) all day Playschemes on weekdays during all school holidays all year.

Minibus outings to local places of interest Eg Aviation Museum, Moors Valley, New Forest, Longdown farm, Winchester science museum etc. also Low cost All Day Care for children of working parents including some children with special needs Eg Autism, who require one to one support. Free meals for children who are eligible for free school meals, funded by HAF (Healthy activities and food - a government Fund) via BCP council.

We also restarted our Stay and Play sessions on Wednesday mornings term time for parents with children under 5 years.

As much of our play equipment is wooden and outdoors, there are always maintenance issues, plus minibus costs and repairs, fence replacements and rising utility costs of course.

All this has only been possible thanks to substantial help from Hall and Woodhouse, HAF fund, BCP CIL fund, Alice Ellen Cooper Dean trust, Valentine Trust, Inc Bournemouth Free Church Council, Bournemouth Rotary and Bournemouth North Rotary. We are indebted to all these of course and also to parents and kind friends of Fernheath Play, all who give standing orders and to these people for generous donations: E. Prince, C. Kelly, R. Wells, P. Williamson, A. Clarke, G and L Jukes, R. Moffat, P. Worth, P. Death. We also appreciate local shops who hold collection boxes for us ie Aldora Minimarket, Columbia Convenience, GPO at Cunningham Crescent and donations received at a few summer table sales in my garden. We are very grateful to all the organisations and individuals who have helped us so much for many years to keep all this work going for the children and their families.

I especially wish to thank Conor Burns MP, and trustees: Cllr Duane Farr, Ted Taylor, Julie Clarke, Gemma Clark, who give their time, support and advice; our Manager Paul Webster, administrator Jen Pickard and all our playground staff and volunteers who have done so much for the children in spite of their own struggles with family issues/health/elderly, sick parents etc thank you everyone who has helped us to maintain continuity of this service in these difficult times. We cannot measure the value of our provision accurately; sometimes it is only after many years that someone says to me: - "Fernheath playground was a life saver for me when the children were small", but we do know that the need for this has not gone away and is even greater, so we will carry on in spite of relentless need to find funds for wages etc, so God Bless all our benefactors, thanks again, Paddy Williamson.

Fernheath Play

Strategic Report for the Year Ended 31 March 2022

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.

Principal funding sources

In 2021/22 the charity's principal funding sources were the following:

Grants from Trusts and Foundations:

Valentine Trust £15,000

Alice Ellen Cooper Dean Trust £10,000

Incorporated Bournemouth Free Church Council £8,000

Hall & Woodhouse £800

The strategic report was approved by the trustees of the charity on 10 September 2022 and signed on its behalf by:



Patricia 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 2022.

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 activities 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 17 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 2022 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.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Patricia Williamson
	Edward Taylor
	Julie Clarke
	Duane Farr
	Gemma-Louise Clark

Senior Management / Leadership Team:	Paul Webster
--------------------------------------	--------------

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 interest 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 CAN (Community Action Network). 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 and is affiliated to CAN (Community Action Network). We are also affiliated to Dorset Community Action and receive funding information from them, and helpful HR advice and training updates from Ellis Jones Charities Seminars.

Fernheath Play

Trustees' Report

Major risks and management of those risks

Loss of reputation

Loss of reputation within the 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 inspections 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

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.

Fernheath Play

Trustees' Report

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 10 September 2022 and signed on its behalf by:


.....
Patricia Williamson
Trustee

Fernheath Play

Independent Examiner's Report to the trustees of Fernheath Play ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 Fernheath Play 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 your charity's accounts as 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.

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:

1. accounting records were not kept in respect of Fernheath Play 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.



.....
Sue Wintle FMAAT
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

1 September 2022

Fernheath Play

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	40,957	45,725	86,682	74,778
Charitable activities	4	9,148	-	9,148	5,088
Other trading activities	5	111	-	111	304
Investment income	6	7	-	7	16
Other income	7	120	-	120	40
Total income		<u>50,343</u>	<u>45,725</u>	<u>96,068</u>	<u>80,226</u>
Expenditure on:					
Raising funds	8	(306)	-	(306)	(245)
Charitable activities	9	<u>(44,749)</u>	<u>(53,810)</u>	<u>(98,559)</u>	<u>(80,734)</u>
Total expenditure		<u>(45,055)</u>	<u>(53,810)</u>	<u>(98,865)</u>	<u>(80,979)</u>
Net income/(expenditure)		<u>5,288</u>	<u>(8,085)</u>	<u>(2,797)</u>	<u>(753)</u>
Net movement in funds		5,288	(8,085)	(2,797)	(753)
Reconciliation of funds					
Total funds brought forward		<u>36,491</u>	<u>109,964</u>	<u>146,455</u>	<u>147,208</u>
Total funds carried forward	18	<u>41,779</u>	<u>101,879</u>	<u>143,658</u>	<u>146,455</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 18.

The notes on pages 11 to 19 form an integral part of these financial statements.

Fernheath Play

(Registration number: 7968806)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	53,730	70,181
Current assets			
Debtors	15	17,614	2,675
Cash at bank and in hand	16	73,157	74,351
		90,771	77,026
Creditors: Amounts falling due within one year	17	(843)	(752)
Net current assets		89,928	76,274
Net assets		143,658	146,455
Funds of the charity:			
Restricted income funds			
Restricted funds	18	101,880	109,964
Unrestricted income funds			
Unrestricted funds		41,778	36,491
Total funds	18	143,658	146,455

For the financial year ending 31 March 2022 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.

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 10 September 2022 and signed on their behalf by:


.....
Patricia Williamson
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, 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.

The address of its registered office is:

Fernheath Play
Verney Road
West Howe
Bournemouth
Dorset
BH11 8DA

These financial statements were authorised for issue by the trustees on 10 September 2022.

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)) (issued in October 2019) - (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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

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 the income receivable can be measured reliably.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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.

Asset class

Land and buildings

Depreciation method and rate

5% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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 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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

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 General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	14,182	-	14,182
Gift aid reclaimed	2,150	-	2,150
Grants, including capital grants;			
Government grants	24,625	11,925	36,550
Grants from other charities	-	33,800	33,800
Total for 2022	<u>40,957</u>	<u>45,725</u>	<u>86,682</u>
Total for 2021	<u>27,144</u>	<u>47,634</u>	<u>74,778</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Provision of recreational facilities	9,148	9,148
Total for 2022	<u>9,148</u>	<u>9,148</u>
Total for 2021	<u>5,088</u>	<u>5,088</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	10	10
Lotteries and competitions income	101	101
Total for 2022	<u>111</u>	<u>111</u>
Total for 2021	<u>304</u>	<u>304</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	7	7
Total for 2022	<u>7</u>	<u>7</u>
Total for 2021	<u>16</u>	<u>16</u>

7 Other income

	Unrestricted funds General £	Total funds £
Rental income	120	120
Total for 2022	<u>120</u>	<u>120</u>
Total for 2021	<u>40</u>	<u>40</u>

8 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		306	306
Total for 2022		<u>306</u>	<u>306</u>
Total for 2021		<u>245</u>	<u>245</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Expenditure on charitable activities

Note	Unrestricted funds General £	Restricted funds £	Total funds £
Provision of recreational facilities	7,042	4,849	11,891
Depreciation, amortisation and other similar costs	-	16,451	16,451
Staff costs	37,195	32,510	69,705
Governance costs	512	-	512
Total for 2022	<u>44,749</u>	<u>53,810</u>	<u>98,559</u>
Total for 2021	<u>32,116</u>	<u>48,618</u>	<u>80,734</u>

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>16,451</u>	<u>16,451</u>

11 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.

12 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	<u>69,705</u>	<u>48,710</u>

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

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

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 2021	210,014	210,014
At 31 March 2022	210,014	210,014
Depreciation		
At 1 April 2021		
Charge for the year	139,833	139,833
	16,451	16,451
At 31 March 2022	156,284	156,284
Net book value		
At 31 March 2022	53,730	53,730
At 31 March 2021	70,181	70,181

15 Debtors

	2022 £	2021 £
Prepayments	465	362
Other debtors	17,149	2,313
	17,614	2,675

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	95	23
Cash at bank	73,062	74,328
	73,157	74,351

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	339	266
Other creditors	2	1
Accruals	502	485
	<u>843</u>	<u>752</u>

18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General	(3,509)	50,343	(45,056)	-	1,778
<i>Designated</i>					
Reserves	40,000	-	-	-	40,000
Total unrestricted funds	<u>36,491</u>	<u>50,343</u>	<u>(45,056)</u>	<u>-</u>	<u>41,778</u>
Restricted funds					
Land and building	70,181	-	(16,451)	-	53,730
Wages & Apprentice	13,679	19,670	(7,883)	(2,472)	22,994
Maintenance, safety surface, Green Goals	5,862	-	(8,055)	3,224	1,031
Staff uniforms, training & computer equipment	179	-	-	-	179
After School	17,081	15,256	(13,356)	-	18,981
Playground & Equipment	752	-	-	(752)	-
Holiday Club	-	10,000	(6,270)	-	3,730
Arts workshop & trips	1,000	-	(333)	-	667
Minibus	1,230	800	(1,462)	-	568
Total restricted funds	<u>109,964</u>	<u>45,726</u>	<u>(53,810)</u>	<u>-</u>	<u>101,880</u>
Total funds	<u>146,455</u>	<u>96,069</u>	<u>(98,866)</u>	<u>-</u>	<u>143,658</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	-	53,730	53,730
Current assets	2,621	40,000	48,150	90,771
Current liabilities	(843)	-	-	(843)
Total net assets	<u>1,778</u>	<u>40,000</u>	<u>101,880</u>	<u>143,658</u>
	Unrestricted funds		Restricted funds	Total funds at 31 March 2021
	General			
	£		£	£
Tangible fixed assets	-		70,181	70,181
Current assets	37,243		39,783	77,026
Current liabilities	(752)		-	(752)
Total net assets	<u>36,491</u>		<u>109,964</u>	<u>146,455</u>

Accounts

Company registration number: 7968806

Charity registration number: 1148263

Fernheath Play

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

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

Fernheath Play

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Fernheath Play

Reference and Administrative Details

Trustees	Patricia Williamson Edward Taylor Julie Clarke Duane Farr Gemma-Louise Clark
Senior Management Team	Paul Webster, Manager
Principal Office	Fernheath Play Verney Road West Howe Bournemouth Dorset BH11 8DA The charity is incorporated in England.
Company Registration Number	7968806
Charity Registration Number	1148263
Independent Examiner	Oak Accounting Ltd Independent examiner 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ
Accountants	Oak Accounting Ltd 27 Bascott Road Wallisdown Bournemouth Dorset BH11 8RJ

Fernheath Play

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Coronavirus happened and disrupted everything in March 2020; all plans for new projects and lettings had to be postponed; staff and apprentice recruitment put on hold; fundraising events and meetings prohibited; playschemes and minibus outings cancelled; Afterschool clubs stopped when schools closed and parents were working from home.

When it was possible to re-open we were restricted to 15 children and these had to be from the same social bubble each session; Afterschool pickups were complicated by the limit of only 3 children, a driver and escort in minibus at any time from 4 different schools. Extra staff time had to be spent on cleaning to meet covid guidelines. We had also lost all income from fees for All day care in easter holidays and fees for afterschool pickups when schools were closed.

If it had not been for the Government's Job retention scheme, furloughs, and Covid 19 support funds from Talbot Village trust, the Dorset community fund and the Valentine and Louis Ross trusts, we would not have been able to retain and pay our experienced playworkers and maintain the continuity of our core work ie providing inclusive playschemes during all school holidays all year and Afterschool clubs, so that parents could have respite from child care and children could have a break from stresses at home where covid restrictions and lock downs have exacerbated problems in families already struggling with drink and drug abuse, domestic violence, unemployment or low income, poverty, ill health, disability and social isolation. Our main catchment area BH11 is listed on national indices of deprivation as being in the top 10% of deprived areas in UK. Our experiences and Local publicity and helplines confirm this picture. We waived registration fees for 6 months to help.

All usual running costs, outgoings, training and equipment and uniform purchases, have been increased by necessary maintenance, repairs and renewal of boiler and electrical works, services and safety checks. We have been able to meet these costs thanks to generous donations from J.P.Morgan, Hall and Woodhouse, Bournemouth Rotary, Dorset Shrieval trust, generous help from individuals, a bookstall at Tesco's in Kinson and collection boxes held for us in 3 local shops.

We are also indebted and wish to thank for their kind donations many parishioners of Holy family parish; and A.Clark, R. Wells, J.Bisgood, Cllr Borthwick, The Harris family, P.Death, R.West, R.Moffat, C.Kelly, Sir R.Glyn, I.Palmer, all who give standing orders and 2 anonymous donors. Without your support we would not have managed this year.

Looking ahead we will continue to explore all possible sources of funds, hoping for some corporate sponsorship, and help from fundraising groups; revisiting new projects, partnerships and lettings which we had put on hold; installing Solar panels; and welcoming more children once Covid19 restrictions are lifted. Meanwhile we have just applied to be accepted as providers for the local HAF project for children who are eligible for free school meals and would be providing for them this summer 2021, and hopefully also in future, healthy food and activities during their school holidays.

A heartfelt thank you to all the trusts and benefactors who have helped us survive in these difficult times; to our trustees for their time, support, advice, and contacts; to our manager and all our amazing staff and volunteers for their continuing care for all the children. God Bless you.

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 2021

Principal funding sources

In 2020/21 the charity's principal funding sources were the following:

Grants from Trusts and Foundations:

Talbot Trust £12,000

Valentine Trust £12,000

Incorporated Bournemouth Free Church Council £6,000

Dorset Community Fund £5,000

Louis Ross Foundation £2,500

Hall & Woodhouse £1,500

Dorset Shrieval Trust £1,300

JP Morgan £1,150

Marshall & Co £1,000

Roger West £800

Bournemouth Rotary £3,000

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

.....
Patricia 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 2021.

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 activities 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 17 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 2021 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.

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 interest 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.

Fernheath Play

Trustees' Report

Induction and training of trustees

Trustees receive an induction pack and are invited to attend training on being a charity trustee held by CAN (Community Action Network). 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 and is affiliated to CAN (Community Action Network). We have attended Bournemouth Chamber of Trade and Commerce training and networking sessions and their Charities Forum meetings. We attend a local area networking meeting alongside other local organisations.

Major risks and management of those risks

Loss of reputation

Loss of reputation within the 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

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

.....

Patricia Williamson

Trustee

Fernheath Play

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.

Approved by the trustees of the charity on and signed on its behalf by:

.....
Patricia Williamson
Trustee

Fernheath Play

Independent Examiner's Report to the trustees of Fernheath Play

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of Fernheath Play (and also 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 Fernheath Play 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 your charity's accounts as 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.

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:

1. accounting records were not kept in respect of Fernheath Play 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.

.....
Sue Wintle FMAAT
Independent examiner
Association of Accounting Technicians

27 Bascott Road
Wallisdown
Bournemouth
Dorset
BH11 8RJ

Date:.....

Fernheath Play

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	27,144	47,634	74,778	59,119
Charitable activities	4	5,088	-	5,088	12,117
Other trading activities	5	304	-	304	2,337
Investment income	6	16	-	16	26
Other income	7	40	-	40	1,863
Total income		<u>32,592</u>	<u>47,634</u>	<u>80,226</u>	<u>75,462</u>
Expenditure on:					
Raising funds	8	(245)	-	(245)	(1,061)
Charitable activities	9	<u>(32,116)</u>	<u>(48,618)</u>	<u>(80,734)</u>	<u>(91,215)</u>
Total expenditure		<u>(32,361)</u>	<u>(48,618)</u>	<u>(80,979)</u>	<u>(92,276)</u>
Net income/(expenditure)		<u>231</u>	<u>(984)</u>	<u>(753)</u>	<u>(16,814)</u>
Net movement in funds		231	(984)	(753)	(16,814)
Reconciliation of funds					
Total funds brought forward		<u>36,260</u>	<u>110,948</u>	<u>147,208</u>	<u>164,022</u>
Total funds carried forward	18	<u><u>36,491</u></u>	<u><u>109,964</u></u>	<u><u>146,455</u></u>	<u><u>147,208</u></u>

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

The funds breakdown for 2020 is shown in note 18.

The notes on pages 10 to 18 form an integral part of these financial statements.

Fernheath Play
(Registration number: 7968806)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	70,181	86,632
Current assets			
Debtors	15	2,675	1,675
Cash at bank and in hand	16	<u>74,351</u>	<u>59,650</u>
		77,026	61,325
Creditors: Amounts falling due within one year	17	<u>(752)</u>	<u>(749)</u>
Net current assets		<u>76,274</u>	<u>60,576</u>
Net assets		<u><u>146,455</u></u>	<u><u>147,208</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	18	109,964	110,946
Unrestricted income funds			
Unrestricted funds		<u>36,491</u>	<u>36,262</u>
Total funds	18	<u><u>146,455</u></u>	<u><u>147,208</u></u>

For the financial year ending 31 March 2021 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 8 to 18 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Patricia Williamson
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, 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.

The address of its registered office is:

Fernheath Play
Verney Road
West Howe
Bournemouth
Dorset
BH11 8DA

[Authorised for issue date](#)

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). They also comply with the Companies Act 2006 and Charities Act 2011.

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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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

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 the income receivable can be measured reliably.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

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.

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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

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.

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.

Asset class

Land and buildings

Depreciation method and rate

5% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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.

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

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 General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	11,089	-	11,089
Gift aid reclaimed	1,406	-	1,406
Grants, including capital grants;			
Government grants	11,649	6,576	18,225
Grants from other charities	3,000	41,058	44,058
Total for 2021	<u>27,144</u>	<u>47,634</u>	<u>74,778</u>
Total for 2020	<u>20,748</u>	<u>38,371</u>	<u>59,119</u>

4 Income from charitable activities

	Unrestricted funds General £	Total funds £
Provision of recreational facilities	5,088	5,088
Total for 2021	<u>5,088</u>	<u>5,088</u>
Total for 2020	<u>12,117</u>	<u>12,117</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Trading income;		
Sales of goods and services	24	24
Membership subscriptions	280	280
Total for 2021	<u>304</u>	<u>304</u>
Total for 2020	<u>2,337</u>	<u>2,337</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	16	16
Total for 2021	<u>16</u>	<u>16</u>
Total for 2020	<u>26</u>	<u>26</u>

7 Other income

	Unrestricted funds General £	Total funds £
Rental income	40	40
Total for 2021	<u>40</u>	<u>40</u>
Total for 2020	<u>742</u>	<u>742</u>

8 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total funds £
Costs of goods sold		100	100
Other direct costs of activities for generating funds		145	145
Total for 2021		<u>245</u>	<u>245</u>
Total for 2020		<u>1,061</u>	<u>1,061</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

				Total costs £
9 Expenditure on charitable activities				
	Note	Unrestricted funds General £	Restricted funds £	Total funds £
Provision of recreational facilities		9,143	5,946	15,089
Depreciation, amortisation and other similar costs		-	16,451	16,451
Staff costs		22,489	26,221	48,710
Governance costs		484	-	484
Total for 2021		<u>32,116</u>	<u>48,618</u>	<u>80,734</u>
Total for 2020		41,458	49,757	91,215

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>16,451</u>	<u>16,451</u>

11 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.

12 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>48,710</u>	<u>61,700</u>

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

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

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 2020	210,014	210,014
At 31 March 2021	210,014	210,014
Depreciation		
At 1 April 2020	123,382	123,382
Charge for the year	16,451	16,451
At 31 March 2021	139,833	139,833
Net book value		
At 31 March 2021	70,181	70,181
At 31 March 2020	86,632	86,632

15 Debtors

	2021 £	2020 £
Prepayments	362	-
Other debtors	2,313	1,675
	2,675	1,675

16 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	23	828
Cash at bank	74,328	58,822
	74,351	59,650

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	266	274
Other creditors	1	1
Accruals	485	474
	<u>752</u>	<u>749</u>

18 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General	(3,738)	32,592	(32,363)	(3,509)
<i>Designated</i>				
Reserves	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Total unrestricted funds	<u>36,262</u>	<u>32,592</u>	<u>(32,363)</u>	<u>36,491</u>
Restricted funds				
Land and building	86,632	-	(16,451)	70,181
Wages & Apprentice	1,179	25,500	(13,000)	13,679
Maintenance, safety surface, Green Goals	10,309	(1,392)	(3,055)	5,862
Staff uniforms, training & computer equipment	-	2,450	(2,271)	179
After School	12,074	18,576	(13,569)	17,081
Playground & Equipment	752	-	-	752
Arts workshop & trips	-	1,000	-	1,000
Minibus	<u>-</u>	<u>1,500</u>	<u>(270)</u>	<u>1,230</u>
Total restricted funds	<u>110,946</u>	<u>47,634</u>	<u>(48,616)</u>	<u>109,964</u>
Total funds	<u>147,208</u>	<u>80,226</u>	<u>(80,979)</u>	<u>146,455</u>

Fernheath Play

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	-	70,181	70,181
Current assets	37,243	39,783	77,026
Current liabilities	(752)	-	(752)
Total net assets	<u>36,491</u>	<u>109,964</u>	<u>146,455</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	-	86,632	86,632
Current assets	37,009	24,316	61,325
Current liabilities	(749)	-	(749)
Total net assets	<u>36,260</u>	<u>110,948</u>	<u>147,208</u>