

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.Clarke, 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.

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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 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

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.

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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.

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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.

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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>

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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>