

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

Contents

Reference and Administrative Details	1
Strategic Report	2 to 3
Trustees' Report	4 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 19

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:

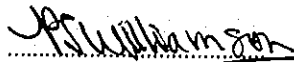
Valentine Trust £15,000

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.

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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.

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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:

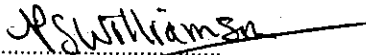
- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

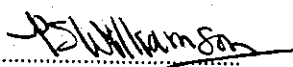
		2023	2022
	Note	£	£
Fixed assets			
Tangible assets	14	37,279	53,730
Current assets			
Debtors	15	1,042	17,614
Cash at bank and in hand	16	90,257	73,157
		91,299	90,771
Creditors: Amounts falling due within one year	17	(2,202)	(843)
Net current assets		89,097	89,928
Net assets		126,376	143,658
Funds 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