

**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**

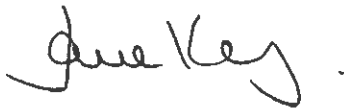
**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,530	10,000	25,530	73,021
<b>Charitable activities</b>					
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
<b>Total</b>		<u>29,677</u>	<u>10,000</u>	<u>39,677</u>	<u>90,528</u>
<b>EXPENDITURE ON</b>					
Raising funds		-	-	-	293
<b>Charitable activities</b>					
Charitable Activities		<u>43,681</u>	<u>61,295</u>	<u>104,976</u>	<u>107,517</u>
<b>Total</b>		<u>43,681</u>	<u>61,295</u>	<u>104,976</u>	<u>107,810</u>
<b>NET INCOME/(EXPENDITURE)</b>		(14,004)	(51,295)	(65,299)	(17,282)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		35,320	91,056	126,376	143,658
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	-	20,828	20,828	37,279
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(2,070)	-	(2,070)	(2,202)
<b>NET CURRENT ASSETS</b>		<u>21,316</u>	<u>18,933</u>	<u>40,249</u>	<u>89,097</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,316</u>	<u>39,761</u>	<u>61,077</u>	<u>126,376</u>
<b>NET ASSETS</b>		<u>21,316</u>	<u>39,761</u>	<u>61,077</u>	<u>126,376</u>
<b>FUNDS</b>	13				
Unrestricted funds				21,316	35,320
Restricted funds				<u>39,761</u>	<u>91,056</u>
<b>TOTAL FUNDS</b>				<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.

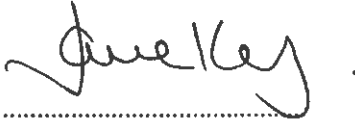
The notes form part of these financial statements

**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.

<b>Asset class</b>	<b>Depreciation method and rate</b>
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>

#### 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
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	31,484	41,537	73,021
<b>Charitable activities</b>			
Charitable Activities	16,764	-	16,764
Other trading activities	510	-	510
Investment income	153	-	153
Other income	80	-	80
<b>Total</b>	<u>48,991</u>	<u>41,537</u>	<u>90,528</u>
<b>EXPENDITURE ON</b>			
Raising funds	293	-	293
<b>Charitable activities</b>			
Charitable Activities	<u>55,156</u>	<u>52,361</u>	<u>107,517</u>
<b>Total</b>	<u>55,449</u>	<u>52,361</u>	<u>107,810</u>
<b>NET INCOME/(EXPENDITURE)</b>	(6,458)	(10,824)	(17,282)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	41,778	101,880	143,658
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>	
At 1 April 2023 and 31 March 2024	210,014
<b>DEPRECIATION</b>	
At 1 April 2023	172,735
Charge for year	16,451
At 31 March 2024	189,186
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	29,677	(43,681)	(14,004)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	48,991	(55,449)	(6,458)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	78,668	(99,130)	(20,462)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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).