

**CHARITY REGISTRATION NUMBER - 1154958**

**COMMUNITY EDUCATION LINKS**

**UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2023**

**COMMUNITY EDUCATION LINKS**  
**FOR THE YEAR ENDED 31 MAY 2023**

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**COMMUNITY EDUCATION LINKS**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 MAY 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity Name: Community Education Links  
Registered Charity Number: 1154958

**Address**

5 Church Green, Spotbrough, Doncaster, DN5 7JT, England

**Board of Trustees**

James Ward, Chair

Christopher Hanson, Secretary

Timothy David Hawkins, Treasurer

**Bankers**

HSBC Bank Plc, 1 High Street, Doncaster

**Independent examiner**

Smith Craven (Yorkshire) Ltd, Sidings House, Sidings Court, Doncaster, DN4 5NU

## COMMUNITY EDUCATION LINKS

### REPORT OF THE TRUSTEES

#### FOR THE YEAR ENDED 31 MAY 2023

#### TREASURER'S REPORT

This financial year we have ran a number of projects as a charity for the benefit of the local community. As in previous years we only spend money we can afford and all of our income comes from donations or funding streams, please see below for more information;

#### Grant Funders 2022/23

✓ Charity Aid Foundation –

➤ £400, Awarded June 2022.

✓ BBC Children In Need –

➤ £9,310, Awarded June 2022

✓ Rotherham Metropolitan Borough Council –

➤ £1,999.20, Awarded September 2022

✓ BBC Children In Need –

➤ £500, Awarded October 2022

✓ Main Grants –

➤ £9,890, Awarded March 2023

✓ Groundwork UK –

➤ £1,125, Awarded March 2023

The Community Education Links only spends what money it receives in sponsorship, from fundraising and grant applications and will continue to work this way going forward. Working this way ensures we will also live within our means. We are set up soundly for the coming year.

## **COMMUNITY EDUCATION LINKS**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MAY 2023**

#### **OBJECTIVES AND ACTIVITIES**

The trustees are pleased to present the report on activities and projects of the Community Education Links for the period to 31st May 2023

Community Education Links is an unincorporated association, the aims and objectives are outlined in the associations constitution. The Objects of Community Education Links are the deliver sport and physical activity sessions within South Yorkshire.

#### **GENERAL REVIEW**

Community Education Links deliver Mental and Physical wellbeing programmes in communities across South Yorkshire. These programmes are delivered to all genders, ages and ethnicities working in partnership with key organisations to identify those in need and get them the support they need. Community Education Links deliver programmes to tackle mental health problems as well as physical health issues to ensure a whole-body approach.

#### **RESULTS OF ACTIVITIES**

Financial results of activities are enclosed in the attached financial statement. The activities and programmes we have delivered have seen over 1250 South Yorkshire community members benefit from our projects and programmes.

Income and expenditure have been relatively even as we only spend what funding we raise or receive through grant applications to deliver our activities. All monies in our account is spoken for and will be used to deliver our grant funded projects.

#### **RESERVES POLICY**

In order to make judgement of the amount of reserves Trustees have considered the risks in respect of expenditure, unrestricted income and where appropriate restricted income and where funds can only be realised by the disposal of a fixed asset. Also taken into consideration are any external identified potential major risks to income and expenditure during the year under consideration.

Community Education Links is currently dependant on funding to sustain its activities, as earned income alone would not allow it to continue operating. This means that if there were to be a gap in funding it is likely that Community Education Links would have to close down. To avoid closure if funding difficulties were to happen, the board of trustees has agreed to keep a certain level of financial reserves to ensure that main operations can continue for a period of twelve months.

The level of reserves are calculated and monitored every six months by the board of trustees.

## COMMUNITY EDUCATION LINKS

### REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MAY 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

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) issued in October 2019.

##### Governing Document

Community Education Links (hereby known as CEL) is an unincorporated association, the aims and objectives are outlined in the companies' constitution amended 20th May 2016.

##### Public benefit status of the company

CEL only has charitable purposes which are for the benefit of the public, operating as a Charity with a board of trustees who report our activities and how we have conducted ourselves in line with the Charity Commission whilst meeting purposes under the Charities Act 2011. CEL's charitable purposes include but are not exclusive of:

- To advance amateur sport for the public benefit in particular by providing coaching to children and young people.
- To promote the education (including social and physical training) for people under the age of 25 years in such ways as the charity trustees see fit.

##### Risk Management

The trustees recognise the importance of Risk Management within the framework of governance and internal control. Risk assessments, including financial and security risks, have been carried out by the trustees. The assessment is reviewed on an ongoing basis by the Chair and the outcome of these reviews is then reported to and discussed by the trustees at meetings held throughout the year. The risk management policies are amended as required.

##### Organisational Structure

The board meet at least four times a year to deal with the business of the Association and is responsible for the governance framework, the strategic direction and policy of the charity.



Adam James Ward (Nov 23, 2023 08:46 GMT)

James Ward, Chair

On behalf of the board of Trustees

Date : 21 November 2023

**COMMUNITY EDUCATION LINKS**  
**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 May 2023, Charity no 1154958.

**Responsibilities and basis of report**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act
- to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 Act
- to state whether particular matters have come to my attention

**Basis of Independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

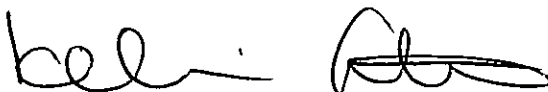
**Independent examiner's statement**

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached



Kelvin Fitton BA FCA  
For and on behalf of Smith Craven (Yorkshire) Ltd  
Sidings House  
Sidings Court  
Doncaster  
South Yorkshire  
DN4 5NU

Date: 21 November 2023

**COMMUNITY EDUCATION LINKS**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENSE ACCOUNT)**

**FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total funds £	2022 Total funds £
<b>INCOME</b>					
Sales	2	11,650		11,650	-
Income from Charitable Activities	2	-	23,224	23,224	43,391
<b>Total Income</b>		<b>11,650</b>	<b>23,224</b>	<b>34,874</b>	<b>43,391</b>
<b>EXPENDITURE</b>					
<b>Charitable activities</b>	3				
Direct costs		16,390	26,826	43,216	41,086
Administrative costs		2,703	-	2,703	1,194
Governance Costs		2,400		2,400	1,200
<b>Total Expenditure</b>		<b>21,493</b>	<b>26,826</b>	<b>48,319</b>	<b>43,480</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(9,843)</b>	<b>(3,602)</b>	<b>(13,445)</b>	<b>(89)</b>
<b>RECONCILIATION OF FUNDS</b>					
Funds brought forward	11	10,711	9,654	20,365	20,454
Transfer of funds	10	1,212	(1,212)	-	-
<b>Funds carried forward</b>		<b>2,080</b>	<b>4,840</b>	<b>6,920</b>	<b>20,365</b>

All operations of the charity in the year are continuing.

The charity has no recognised gains or losses other than the net incoming resources for the above financial period.



COMMUNITY EDUCATION LINKS

BALANCE SHEET

FOR THE YEAR ENDED 31 MAY 2023

	Note	Unrestricted funds £	Restricted funds £	Total this period £	Total 2022 £
<b>FIXED ASSETS</b>	5	<u>3,090</u>	<u>-</u>	<u>3,090</u>	<u>5,875</u>
<b>CURRENT ASSETS</b>					
Debtors		-	-	-	-
Cash at bank and in hand		<u>790</u>	<u>4,840</u>	<u>5,630</u>	<u>15,690</u>
		<u>790</u>	<u>4,840</u>	<u>5,630</u>	<u>15,690</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(1,800)</u>	<u>-</u>	<u>(1,800)</u>	<u>(1,200)</u>
<b>NET CURRENT ASSETS / (LIABILITIES)</b>		<u>(1,010)</u>	<u>4,840</u>	<u>3,830</u>	<u>14,490</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>2,080</u>	<u>4,840</u>	<u>6,920</u>	<u>20,365</u>
<b>NET ASSETS</b>		<u>2,080</u>	<u>4,840</u>	<u>6,920</u>	<u>20,365</u>
<b>FUNDS OF THE CHARITY</b>					
Represented by					
Unrestricted funds (general reserve)		2,080	-	2,080	10,711
Restricted funds		-	4,840	4,840	9,654
<b>TOTAL FUNDS</b>	9	<u>2,080</u>	<u>4,840</u>	<u>6,920</u>	<u>20,365</u>

The members have not required the company to obtain an audit of its financial statements for the year ended 31 May 2023.

The trustees acknowledge their responsibilities for

(a) ensuring that the charity keeps accounting records that comply with the Charities Act 2011

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Charities Act 2011 and Charities SORP FRS102 (Issued October 2019).

The financial statements were approved by the Board of Trustees on 21 November 2023 and were signed on its behalf by:



Adam James Ward (Nov 23, 2023 08:46 GMT)

James Ward, Chair

On behalf of the Board of Trustees

**COMMUNITY EDUCATION LINKS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**1 ACCOUNTING POLICIES**

The principal accounting policies adopted in the preparation of the financial statements are set out below and also have been consistently applied within the accounts.

**1.1 Basis of preparation of 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) issued in October 2019, Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**1.2 Going Concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1.3 Fund accounting**

Unrestricted funds are available of use at the discretion of the trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**1.4 Incoming Resources**

All incoming resources are included in the Statement of Financial Activities when the charity has entitlement to the funds, any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Grants receivable, funding the general activities of the charity, are included in the period in which they are receivable.

**1.5 Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Donations are recognised when receivable.

In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised, refer to the trustees report for more information about their contribution.

**COMMUNITY EDUCATION LINKS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**1 ACCOUNTING POLICIES - CONTINUED**

**1.6 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

**1.7 Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

**1.8 Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**1.9 Investment income**

Investment income is recorded under the accruals method.

**1.10 Liability recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Irrecoverable VAT is charged to the SoFA as incurred.

**1.11 Governance costs**

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

**1.12 Debtors**

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

COMMUNITY EDUCATION LINKS  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MAY 2023

**1 ACCOUNTING POLICIES - CONTINUED**

**1.13 Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement after allowing for any trade discounts due.

**1.14 Tangible fixed asset and depreciation**

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates to write off

Plant & equipment	33% straight line
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Depreciation is charged from the month of purchase.

Plant is transferred to unrestricted fund once conditions of grant delivered.

Plant continues to be used on an ad-hoc basis to further the charity's objectives.

**COMMUNITY EDUCATION LINKS**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2023**

**2 ANALYSIS OF CHARITABLE RESOURCES RECEIVED**

	Unrestr'd Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Charitable Activities</b>				
Grant Funding	-	23,224	23,224	43,391
Sales	11,650	-	11,650	-
<b>Total</b>	<b>11,650</b>	<b>23,224</b>	<b>34,874</b>	<b>43,391</b>

**3 ANALYSIS OF CHARITABLE RESOURCES EXPENDED**

	Unrestr'd Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Direct costs</b>				
Contract Services	10,518	20,163	30,681	32,042
Equipment	-	1,901	1,901	1,362
Rent	1,875	3,355	5,230	2,220
Training & clothing	-	900	900	1,208
Depreciation	3,997	428	4,425	3,582
Computer	-	79	79	672
<b>Total</b>	<b>16,390</b>	<b>26,826</b>	<b>43,216</b>	<b>41,086</b>
<b>Administrative costs</b>				
Printing, postage, stationery	319	-	319	-
Telephone	144	-	144	132
Insurance	708	-	708	653
Advertising	1,112	-	1,112	232
Bank charges	64	-	64	27
Subscriptions	252	-	252	96
Sundry	104	-	104	54
<b>Total</b>	<b>2,703</b>	<b>-</b>	<b>2,703</b>	<b>1,194</b>

**4 ANALYSIS OF GOVERNANCE COSTS**

	Unrestr'd funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Board of trustees expenses and Independent Examiner fee	- 2,400	-	- 2,400	- 1,200
<b>Total</b>	<b>2,400</b>	<b>-</b>	<b>2,400</b>	<b>1,200</b>

COMMUNITY EDUCATION LINKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

5 TANGIBLE FIXED ASSETS

	Plant & Equipment £	TOTAL £
<b>Cost</b>		
At 1 June 2022	11,993	11,993
Additions	1,640	1,640
At 31 May 2023	<u>13,633</u>	<u>13,633</u>
<b>Depreciation</b>		
At 1 June 2022	6,118	6,118
Charge for year	4,425	4,425
At 31 May 2023	<u>10,543</u>	<u>10,543</u>
<b>Net Book Value</b>		
At 31 May 2023	<u>3,090</u>	<u>3,090</u>
<b>At 1 June 2022</b>	<u>5,875</u>	<u>5,875</u>

**COMMUNITY EDUCATION LINKS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MAY 2023**

**6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE**

**6.1 Trustee expenses**

The trustees did not receive payments for expenses during the financial year or previous financial year

<b>6.2 Fees for examination or audit of the accounts</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Independent examiner's fees for reporting on the accounts	2,400	1,200

**7 PAID EMPLOYEES**

**7.1 Staff costs**

No remuneration was paid to trustees or staff during the financial year or previous financial year.

**8 CREDITORS**

**Analysis of creditors**

<b>Amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals and other creditors	1,800	1,200
<b>Total</b>	<b>1,800</b>	<b>1,200</b>

COMMUNITY EDUCATION LINKS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

9 MOVEMENT IN FUNDS

9.1 Analysis of net assets by fund

	Unrestricted Funds £	Restricted Funds £	Total £
Net current assets	(1,010)	4,840	3,830
Tangible fixed assets	3,090	0	3,090
Net assets at 31 May 2023	<u>2,080</u>	<u>4,840</u>	<u>6,920</u>

9.2 Movements in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer of Funds £	Closing Balance £
<b>Unrestricted funds</b>					
General Fund	4,836	11,650	(17,496)	-	(1,010)
Fixed assets	5,875	-	(3,997)	1,212	3,090
	<u>10,711</u>	<u>11,650</u>	<u>(21,493)</u>	<u>1,212</u>	<u>2,080</u>
<b>Restricted funds</b>					
Core activities	9,654	21,584	(26,398)	-	4,840
Fixed assets	-	1,640	(428)	(1,212)	-
	<u>9,654</u>	<u>23,224</u>	<u>(26,826)</u>	<u>(1,212)</u>	<u>4,840</u>
<b>TOTAL FUNDS</b>	<u>20,365</u>	<u>34,874</u>	<u>(48,319)</u>	<u>-</u>	<u>6,920</u>

9.3 Comparative for movement in funds

	Opening balance £	Incoming resources £	(Resources expended) £	Transfer of Funds £	Closing Balance £
<b>Unrestricted funds</b>					
General Fund	7,230	-	(2,394)	-	4,836
Fixed assets	6,112	-	(2,883)	2,646	5,875
	<u>13,342</u>	<u>-</u>	<u>(5,277)</u>	<u>2,646</u>	<u>10,711</u>
<b>Restricted funds</b>					
Core activities	3,767	43,391	(37,504)	-	9,654
Fixed assets	3,345	-	(699)	(2,646)	-
	<u>7,112</u>	<u>43,391</u>	<u>(38,203)</u>	<u>(2,646)</u>	<u>9,654</u>
<b>TOTAL FUNDS</b>	<u>20,454</u>	<u>43,391</u>	<u>(43,480)</u>	<u>-</u>	<u>20,365</u>



# COMMUNITY EDUCATION LINKS

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

### 10 RELATED PARTY TRANSACTIONS

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

### 11 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Year ending 31 May 2022		
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
<b>INCOME</b>			
Income from Charitable Activities	-	43,391	43,391
<b>Total Income</b>	<b>-</b>	<b>43,391</b>	<b>43,391</b>
<b>EXPENDITURE</b>			
<b>Charitable activities</b>			
Direct costs	2,883	38,203	41,086
Administrative costs	1,194	-	1,194
Governance costs	1,200		1,200
<b>Total Expenditure</b>	<b>5,277</b>	<b>38,203</b>	<b>43,480</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(5,277)</b>	<b>5,188</b>	<b>(89)</b>
<b>RECONCILIATION OF FUNDS</b>			
Funds brought forward	13,342	7,112	20,454
Transfer of funds	2,646	(2,646)	-
<b>Funds carried forward</b>	<b>10,711</b>	<b>9,654</b>	<b>20,365</b>

### 12 TAXATION

As a registered charity, the trust does not pay any income taxes on its charitable activities.