

**Charity number: 1158377**

## **The Chanctonbury Community Playscheme CIO**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2020**

# **The Chanctonbury Community Playscheme CIO**

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## **The Chanctonbury Community Playscheme CIO**

### **Reference and administrative details of the charity, its Trustees and advisers For the year ended 31 December 2020**

#### **Trustees**

Mr C Woodcock, Chairperson  
Mrs A Johnson, Treasurer  
Mrs P Cork, Friend's Secretary  
Mr K Woodcock, Member  
Ms Z Green, Member  
Mrs A Heath, Member  
Mrs Sarah Prince-Beldam, Member

#### **Charity registered number**

1158377

#### **Principal office**

38 Offington Gardens  
Worthing  
West Sussex  
BN14 9AU

#### **Accountants**

Kreston Reeves LLP  
Chartered Accountants  
A2 Yeoman Gate  
Yeoman Way  
Worthing  
West Sussex  
BN13 3QZ

#### **Bankers**

National Westminster Bank Plc  
27 South Street  
Worthing  
West Sussex  
BN11 3AR

## **The Chanctonbury Community Playscheme CIO**

### **Trustees' report For the year ended 31 December 2020**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2020 to 31 December 2020.

#### **Objectives and activities**

##### **a. Policies and objectives**

The playscheme started in the summer of 1977 at Rydon School, Thakeham, serving 29 special needs children for two weeks of the summer holiday and by 1981 was extended to four weeks each summer. By 1988 more than 70 children attended each day as demand increased. In 2014 the scheme was run for two weeks at Rydon School and two weeks at Oak Grove College, Worthing, and now offers 80 places each week. We have also opened a CCPS North in Muntham school in Horsham, which ran for the same 2 weeks as Rydon and held 24 places in 2015. Both playschemes joined together at Rydon school for the barbeque and race days.

The aim is to provide stimulating and new experiences for the children, some of whom might otherwise spend their summer holiday confined to home or in respite and also to enable parents and sibling members of their families to pursue the everyday holiday activities that we all take for granted. The playscheme allows the children with special needs to join in all the usual pursuits of children of their own age, with that extra supervision and careful planning put in place to enable them to participate fully without creating an abnormal environment.

The charity is a voluntary organisation and relies on the goodwill and support of the community to continue its work. It has a high adult:child ratio with a large number of team leaders and team of coordinators (as well as first aiders) to ensure it runs smoothly each day.

At least 70 young volunteers from local schools & colleges help and support the attendees as well as volunteer drivers and escorts. Due to the large size and scale of operation, running costs are high. It puts in a great deal of time to ensure that the children have a fantastic time in a safe environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievements and performance**

##### **a. Review of activities**

In 2020 due to the Covid pandemic we were unable to run a summer playscheme. We did not claim any of our WSCC grant and spending was minimised to ensure sustainability of the charity for future years.

Income for year totalled £4,109 (2019: £47,530), the income is largely made up of donations and grants £4,082 (2019: £24,319). Other trading income of £nil (2019: £19,020) relates to personal contributions for the playscheme. Expenditure amounts to £7,781 (2019: £64,103), the largest expenditure relates to wages and salaries £3,667 (2019: £5,500), other larger costs amount to depreciation (£1,578) and the hire of venue (£1,241).

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

## **The Chanctonbury Community Playscheme CIO**

**Trustees' report (continued)**  
**For the year ended 31 December 2020**

**Strategic report (continued)**

**Financial review (continued)**

### **Covid-19**

Covid-19 has had a significant effect on the charity during the year. The planned playscheme in the summer holidays in 2020 was cancelled which has taken a significant chunk of income out of the charity. However by taking the decision to cancel early they were able to save money on equipment, volunteer expenses and any other costs the charity may have undertaken. The trustees have monitored the cost of the charity and will continue to do so during 2021 to keep these at a minimum. The charity has been unable to operate the playscheme during the summer holidays in 2021. The charity has every intention of being back to normal in 2022 and running the playscheme.

### **b. Reserves policy**

The attached financial statements show the state of the finances as at 31 December 2020. The Expenditure Fund, needed to cover the notice period which the charity would be required to give to its users, being a year, has been established at £65,000 (2019: £75,000).

## **Structure, governance and management**

### **a. Constitution**

The Chanctonbury Community Playscheme CIO is a registered charity, number 1158377, and is constituted under a Trust deed.

### **b. Methods of appointment or election of Trustees**

Members of the Management Committee are elected from volunteers for a term of three years and all other members of the Committee are elected from volunteers on an annual basis. The Committee has the power to fill a normal vacancy by co-option and also to co-opt up to two additional members, such as Play Leaders.

### **c. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

## The Chanctonbury Community Playscheme CIO

### Trustees' report (continued)

For the year ended 31 December 2020

#### Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 charity 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 then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25/10/2021 and signed on their behalf by:

✓ *Chris Woodcock*

Mr C Woodcock  
Trustee

# The Chanctonbury Community Playscheme CIO

## Statement of financial activities For the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	2	4,082	-	4,082	24,319
Other trading activities		-	-	-	19,020
Investments	3	27	-	27	83
Other income		-	-	-	4,108
<b>Total income</b>		<b>4,109</b>	<b>-</b>	<b>4,109</b>	<b>47,530</b>
<b>Expenditure on:</b>					
Charitable activities	4	7,781	-	7,781	64,103
<b>Total expenditure</b>		<b>7,781</b>	<b>-</b>	<b>7,781</b>	<b>64,103</b>
<b>Net movement in funds</b>		<b>(3,672)</b>	<b>-</b>	<b>(3,672)</b>	<b>(16,573)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		75,880	4,019	79,899	96,472
Net movement in funds		(3,672)	-	(3,672)	(16,573)
<b>Total funds carried forward</b>		<b>72,208</b>	<b>4,019</b>	<b>76,227</b>	<b>79,899</b>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 7 to 14 form part of these financial statements.

# The Chanctonbury Community Playscheme CIO

## Balance sheet As at 31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	8	-	1,578
		-	1,578
<b>Current assets</b>			
Cash at bank and in hand		76,947	79,071
		76,947	79,071
Creditors: amounts falling due within one year	9	(720)	(750)
<b>Net current assets</b>		76,227	78,321
<b>Total net assets</b>		76,227	79,899
<b>Charity funds</b>			
Restricted funds	10	4,019	4,019
Unrestricted funds	10	72,208	75,880
<b>Total funds</b>		76,227	79,899

The financial statements were approved and authorised for issue by the Trustees on 25/10/2021 and signed on their behalf by:

*Chris Woodcock*

**Mr C Woodcock**  
Trustee

*A Johnson*

**Mrs A Johnson**  
Trustee

The notes on pages 7 to 14 form part of these financial statements.



## **The Chanctonbury Community Playscheme CIO**

### **Notes to the financial statements For the year ended 31 December 2020**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements 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) (effected 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Chanctonbury Community Playscheme CIO 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.

##### **1.2 Income**

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 income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### **1.4 Tangible fixed assets and depreciation**

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

**Notes to the financial statements  
For the year ended 31 December 2020**

**1. Accounting policies (continued)**

**1.4 Tangible fixed assets and depreciation (continued)**

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Motor vehicles	- 5 years straight line
Fixtures and fittings	- 5 years straight line
Computer equipment	- 5 years straight line

**1.5 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.6 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

# **The Chanctonbury Community Playscheme CIO**

## **Notes to the financial statements For the year ended 31 December 2020**

### **2. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	4,082	<b>4,082</b>	9,319
Grants	-	-	15,000
	<u>4,082</u>	<u><b>4,082</b></u>	<u>24,319</u>

### **3. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Investment income - interest	27	<b>27</b>	83
	<u>27</u>	<u><b>27</b></u>	<u>83</u>

### **4. Analysis of expenditure on charitable activities**

#### **Summary by fund type**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Playscheme	7,781	<b>7,781</b>	64,103
	<u>7,781</u>	<u><b>7,781</b></u>	<u>64,103</u>

### **5. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2020 £</b>	<b>Support costs 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Playscheme	6,971	810	<b>7,781</b>	64,103
	<u>6,971</u>	<u>810</u>	<u><b>7,781</b></u>	<u>64,103</u>
Total 2019	63,353	750	<b>64,103</b>	
	<u>63,353</u>	<u>750</u>	<u><b>64,103</b></u>	

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2020

### 5. Analysis of expenditure by activities (continued)

#### Analysis of direct costs

	<b>Playscheme 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Staff costs	3,667	<b>3,667</b>	5,500
Depreciation	1,578	<b>1,578</b>	13,127
Sundries	-	-	2,078
Travel costs	485	<b>485</b>	5,487
Entertainment	-	-	6,227
Supplies and refreshments	-	-	1,450
Equipment	-	-	9,563
Volunteer reimbursements	-	-	11,525
Hire of venue	1,241	<b>1,241</b>	8,396
	<u>6,971</u>	<u><b>6,971</b></u>	<u>63,353</u>

#### Analysis of support costs

	<b>Playscheme 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Governance costs	810	<b>810</b>	750
	<u>810</u>	<u><b>810</b></u>	<u>750</u>

### 6. Staff costs

	<b>2020 £</b>	<b>2019 £</b>
Wages and salaries	<b>3,667</b>	5,500
	<u><b>3,667</b></u>	<u>5,500</u>

The average number of persons employed by the charity during the year was as follows:

	<b>2020 No.</b>	<b>2019 No.</b>
Staff numbers	<b>1</b>	1
	<u><b>1</b></u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2020

### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

### 8. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2020	63,136	14,505	1,841	79,482
At 31 December 2020	63,136	14,505	1,841	79,482
<b>Depreciation</b>				
At 1 January 2020	63,136	13,098	1,670	77,904
Charge for the year	-	1,407	171	1,578
At 31 December 2020	63,136	14,505	1,841	79,482
<b>Net book value</b>				
At 31 December 2020	-	-	-	-
At 31 December 2019	-	1,407	171	1,578

### 9. Creditors: Amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	720	750

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2020

### 10. Statement of funds

#### Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Designated Funds	75,000	-	-	(10,000)	65,000
<b>General funds</b>					
General Funds	880	4,109	(7,781)	10,000	7,208
<b>Total Unrestricted funds</b>	<b>75,880</b>	<b>4,109</b>	<b>(7,781)</b>	<b>-</b>	<b>72,208</b>
<b>Restricted funds</b>					
Child funding	4,019	-	-	-	4,019
<b>Total of funds</b>	<b>79,899</b>	<b>4,109</b>	<b>(7,781)</b>	<b>-</b>	<b>76,227</b>

#### Designated Funds

The designated fund has been put aside to cover any necessary costs that would occur in the notice period for the which the charity would be required to give its users. This is reviewed annually by the Trustees and increased or decreased when required. During the year £10,000 has been transferred from designated funds to general funds to bring general funds into a surplus position.

#### Restricted funds - Child Funding

The child funding restricted fund has been set to provide funding for children whose parents are unable to meet the Playscheme parent contributions and unable to obtain any other source of funding.

**The Chanctonbury Community Playscheme CIO**

**Notes to the financial statements  
For the year ended 31 December 2020**

**10. Statement of funds (continued)**

**Statement of funds - prior year**

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Designated Funds	75,000	-	-	75,000
<b>General funds</b>				
General Funds	17,453	47,530	(64,103)	880
<b>Total Unrestricted funds</b>	92,453	47,530	(64,103)	75,880
<b>Restricted funds</b>				
Child funding	4,019	-	-	4,019
<b>Total of funds</b>	96,472	47,530	(64,103)	79,899

**11. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Current assets	72,928	4,019	76,947
Creditors due within one year	(720)	-	(720)
<b>Total</b>	72,208	4,019	76,227

## The Chanctonbury Community Playscheme CIO

### Notes to the financial statements For the year ended 31 December 2020

#### 11. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,578	-	1,578
Current assets	75,052	4,019	79,071
Creditors due within one year	(750)	-	(750)
<b>Total</b>	<b>75,880</b>	<b>4,019</b>	<b>79,899</b>

#### 12. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2020.