

Charity number: 1158377

The Chanctonbury Community Playscheme CIO

Unaudited

Trustees' report and financial statements

For the year ended 31 December 2021

The Chanctonbury Community Playscheme CIO

Contents

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 15
The following pages do not form part of the statutory financial statements:	
Accountant's report	16

The Chanctonbury Community Playscheme CIO

Reference and administrative details of the charity, its Trustees and advisers For the year ended 31 December 2021

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
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ

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 2021

The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2021 to 31 December 2021.

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.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Review of activities

Due to the continued challenges of COVID in the summer of 2021 we created and offered a more bespoke visit-based approach to our playscheme. Parents/careers opted into a CCPS visit from a team of teamleaders who took games with them to front gardens to give each child up to 30 minutes of CCPS fun. We had an adapted funding arrangement with WSCC claiming £2,000 to support the cost and provision of the summer visits.

In 2022 we are back! Although at a smaller scale than before as we take steps to re establish our provision. We are looking forward to providing 3 weeks of summer playscheme (actually at a venue again) and our places have already been snapped up.

Income for year totalled £4,563 (2020: £410), the income is largely made up of donations and grants £3,838 (2020: £4,082). Expenditure amounts to £5,582 (2020: £7,781), the largest expenditure relates to wages and salaries £2,177 (2020: £3,667), other larger costs amount to travel costs £2,078 (2020: £485).

The Chanctonbury Community Playscheme CIO

Trustees' report (continued) For the year ended 31 December 2021

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.

b. Reserves policy

The attached financial statements show the state of the finances as at 31 December 2021. 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 (2020: £65,000). At the year end the charity held unrestricted reserves of £71,189 (2020: £72,208) and restricted reserves of £4,019 (2020: £4,019).

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 2021

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 and signed on their behalf by:



.....
Mr C Woodcock

Trustee

Date: 21 September 2022

The Chanctonbury Community Playscheme CIO

Statement of financial activities For the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	2	3,838	-	3,838	4,082
Investments	3	-	-	-	27
Other income		725	-	725	-
Total income		4,563	-	4,563	4,109
Expenditure on:					
Charitable activities	4	5,582	-	5,582	7,781
Total expenditure		5,582	-	5,582	7,781
Net movement in funds		(1,019)	-	(1,019)	(3,672)
Reconciliation of funds:					
Total funds brought forward		72,208	4,019	76,227	79,899
Net movement in funds		(1,019)	-	(1,019)	(3,672)
Total funds carried forward		71,189	4,019	75,208	76,227

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


The notes on pages 7 to 15 form part of these financial statements.


The Chanctonbury Community Playscheme CIO

Balance sheet As at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	-	-
Current assets			
Cash at bank and in hand		75,928	76,947
		<u>75,928</u>	<u>76,947</u>
Creditors: amounts falling due within one year	9	(720)	(720)
Net current assets		<u>75,208</u>	<u>76,227</u>
Total net assets		<u><u>75,208</u></u>	<u><u>76,227</u></u>
Charity funds			
Restricted funds	10	4,019	4,019
Unrestricted funds	10	71,189	72,208
Total funds		<u><u>75,208</u></u>	<u><u>76,227</u></u>

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


.....
Mr C Woodcock
Trustee


.....
Mrs A Johnson
Trustee 7/10/22.

Date:

The notes on pages 7 to 15 form part of these financial statements.

The Chanctonbury Community Playscheme CIO

Notes to the financial statements For the year ended 31 December 2021

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 2021**

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 2021

2. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	3,838	3,838	4,082
Total 2020	4,082	4,082	

All income from donations and legacies in 2020 was unrestricted.

3. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - interest	-	-	27
Total 2020	27	27	

All investment income in 2020 was unrestricted.

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Playscheme	5,582	5,582	7,781
Total 2020	7,781	7,781	

The Chanctonbury Community Playscheme CIO

Notes to the financial statements For the year ended 31 December 2021

5. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Playscheme	4,892	690	5,582	7,781
	<u>4,892</u>	<u>690</u>	<u>5,582</u>	<u>7,781</u>
Total 2020	6,971	810	7,781	
	<u>6,971</u>	<u>810</u>	<u>7,781</u>	

All expenditure in 2021 and 2020 was unrestricted.

Analysis of direct costs

	Playscheme 2021 £	Total funds 2021 £	Total funds 2020 £
Staff costs	2,177	2,177	3,667
Depreciation	-	-	1,578
Travel costs	2,078	2,078	485
Supplies and refreshments	137	137	-
Hire of venue	500	500	1,241
	<u>4,892</u>	<u>4,892</u>	<u>6,971</u>

Analysis of support costs

	Playscheme 2021 £	Total funds 2021 £	Total funds 2020 £
Governance costs	690	690	810
	<u>690</u>	<u>690</u>	<u>810</u>

6. Staff costs

	2021 £	2020 £
Wages and salaries	2,177	3,667
	<u>2,177</u>	<u>3,667</u>

The Chanctonbury Community Playscheme CIO

Notes to the financial statements For the year ended 31 December 2021

6. Staff costs (continued)

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

	2021 No.	2020 No.
Staff numbers	1	1

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 2021

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

8. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation				
At 1 January 2021	63,136	14,505	1,841	79,482
At 31 December 2021	63,136	14,505	1,841	79,482
Depreciation				
At 1 January 2021	63,136	14,505	1,841	79,482
At 31 December 2021	63,136	14,505	1,841	79,482
Net book value				
At 31 December 2021	-	-	-	-
At 31 December 2020	-	-	-	-

9. Creditors: Amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	720	720

The Chanctonbury Community Playscheme CIO

Notes to the financial statements For the year ended 31 December 2021

10. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
Designated funds				
Designated Funds	65,000	-	-	65,000
General funds				
General Funds	7,208	4,563	(5,582)	6,189
Total Unrestricted funds	72,208	4,563	(5,582)	71,189
Restricted funds				
Child funding	4,019	-	-	4,019
Total of funds	76,227	4,563	(5,582)	75,208

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.

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 2021

10. Statement of funds (continued)

Statement of funds - prior year

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

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Current assets	71,909	4,019	75,928
Creditors due within one year	(720)	-	(720)
Total	71,189	4,019	75,208

The Chanctonbury Community Playscheme CIO

Notes to the financial statements For the year ended 31 December 2021

11. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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 2021.

**Accountant's Report
For the Year Ended 31 December 2021**

In accordance with our instructions we have compiled the financial statements for the year ended 31 December 2021 of the charity from the accounting records and information and explanations you have given us.

This report is made solely to the trustees of the charity, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the trustees of the charity that we have done so, and state those matters which we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the trustees of the charity, as a body, for our work or for this report.

We have carried out this engagement in accordance with technical guidance issued by the Institute of Chartered Accountants in England and Wales and have complied with the ethical guidance laid down by the Institute relating to members undertaking the compilation of financial statements.

We have not been instructed to carry out an audit of the financial statements. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

A handwritten signature in black ink that reads "Kreston Reeves LLP". The script is cursive and fluid, with the letters connected. The "K" is large and prominent, and the "LLP" is written in a slightly more compact style at the end.

**Kreston Reeves LLP
Chartered Accountants
9 Donnington Park
85 Birdham Road
Chichester
West Sussex
PO20 7AJ
Date: 18 October 2022**