

# COMMUNITY PLAYLINK

England & Wales · Charity number 1184505

## Details

---

**Other names** SOUTHAMPTON TOY LIBRARIES

**Status** Registered

**Legal form** CIO

**Registered** 2019-07-19

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Hampton Park Way  
Swaythling  
Southampton  
Hampshire  
SO17 3AT

**Phone** 02380335362

**Email** [CPLTeam@community-playlink.com](mailto:CPLTeam@community-playlink.com)

**Website** <https://community-playlink.com/>

## Activities

---

**Objects:** (A) TO ADVANCE THE EDUCATION OF CHILDREN, FAMILIES AND THEIR CARERS, BY PROVIDING OR ASSISTING IN THE PROVISION OF FACILITIES AND ACTIVITIES FOR INDIVIDUALS AND GROUP PLAY IN WHICH PARENTS, GUARDIANS AND CARERS CAN PARTICIPATE WHEN APPROPRIATE; (B) TO ADVANCE THE EDUCATION OF PARENTS AND CARERS IN THE BETTER CARE AND UPBRINGING OF CHILDREN AND PROMOTE THE SIGNIFICANCE OF PLAY IN ALLOWING CHILDREN TO LEARN AND DEVELOP ACROSS SUCH A BROAD RANGE OF DEVELOPMENTAL AREAS; (C) TO PROMOTE THE PRESERVATION AND PROTECTION OF HEALTH OF SUCH CHILDREN, THEIR CARERS AND EXPECTANT PARENTS.

**Activities:** To advance the education of children and their carers by providing or assisting in the provision of facilities, activities and group play in which parents and carers can participate . Running toy libraries and toy loaning to other groups .

## Classification

---

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes
- **Who:** Children/young People

## Geography

---

- Hampshire
- Southampton City

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£58,717	£54,594	-	-
2024-07-31	£38,149	£41,718	-	-
2023-07-31	£50,514	£44,591	-	-
2022-07-31	£31,931	£38,111	-	-
2021-07-31	£29,989	£35,843	-	-

## Trustees

---

Name	Role	Appointed
<b>Charles George Richard Maunder</b>	Chair	2019-10-01
Doris Marilyn Capes		2019-08-01
Emma Barrett		2024-08-01
Gregory James Philip Perry		2026-04-21
Lorraine Elizabeth Pugh		2022-03-07
Terence James Raw Pugh		2022-03-07

**COMMUNITY PLAYLINK**

England & Wales - Charity number 1184505

---

# Accounts

---

**COMMUNITY PLAYLINK**  
*(REGISTERED CHARITY NUMBER : 1184505)*

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2025**

# **COMMUNITY PLAYLINK**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025**

Community Playlink is a registered charity, number 1184505

### **Trustees**

Richard Maunder (Chairperson)  
Dot Capes (Secretary)  
John McGibbon  
Emma Barrett  
Terrence Pugh  
Lorraine Pugh

### **Principal Office**

Swaythling Neighbourhood Centre  
Hampton Park Way  
Swaythling  
Southampton  
SO17 3AT

### **Independent Examiner**

Mandair & Co  
Partnership House  
84 Lodge Road  
Southampton  
SO14 6RG

### **Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent  
ME19 4JQ

**COMMUNITY PLAYLINK  
TRUSTEE'S REPORT FOR THE YEAR ENDED 31 JULY 2025**

The trustees submit their report together with the financial statements of the charity for the year ended 31 July 2025. The information on page 1 forms part of this report.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The Charity is a charitable incorporated organisation ("CIO"). The trustees who have served during the period and since the period end are set out on page 1. The trustees are elected at The Annual General Meeting. All trustees have been made aware of the guidance available on the Charity Commission website. None of the trustees received any remuneration and any reimbursed expenses are donated back to the charity.

**OBJECTIVES AND ACTIVITIES**

The charity's principal objectives are:

To advance the education of children and their carers by providing or assisting in the provision of facilities, activities and group play in which parents, guardians and carers can participate when appropriate.

To advance the education of parents, guardians and carers in the better care and upbringing of children.

To promote the preservation and protection of the health and wellbeing of such children, their carers and parents.

To meet these objectives the charity has continued to operate toy libraries at various locations in Southampton and also give advice and support to affiliated toddler groups and registered child minders.

**ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to operate normally throughout the year and increased the number of service users over the previous year, although for reasons given below this is unlikely to be achieved in the future.

**FUTURE PLANNING**

Southampton City Council, the Charity's main source of income, has withdrawn future funding after the end of 2025. The trustees have had to make the difficult decision to take action to wind-down the future activities and plan for closure if no alternative regular funding can be sourced. The charity is settled at Swaythling Neighbourhood Centre as a permanent base, who are being supportive in an effort to provide some time to source the on-going funding to enable the Charity to continue in some way, and recent publicity has generated numerous donations which will enable activities to continue, at least until the end of the current financial year.

**PUBLIC BENEFIT**

In reviewing its aims and objectives, and in planning future activities, the charity has considered the Charity Commission Guidance on public benefit. The charity considers that its principal activities, as stated above, fulfil the requirements of charitable purpose and public benefit as set out in the Charities Act 2011.

## FINANCIAL REVIEW

The accounts for the year show an overall surplus of £4,123, of which £6,634 is a surplus on funds received for restricted purposes yet to be expended at 31 July 2025, and a deficit of £2,511 on unrestricted funds (2024 a deficit of £3,569, all unrestricted).

Grant Funding from Southampton City Council for the year was £31,915 (2024 £27,625). In the current 2025/26 financial year £6,858 has been received as the final support award.

The Trustees continue to make grant applications and to raise funds to ensure the Charity can continue, even if on a reduced basis.

## RESERVES POLICY

Community Playlink will endeavour to maintain a reserve equating to three month's costs to ensure that all commitments can be met.

## 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 requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 members association constitution. 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 the board of Trustees  
and signed on its behalf by:



Richard Maunder  
Trustee

Date: 30 January 2026

## **INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF COMMUNITY PLAYLINK**

We report to the trustees on our examination of the accounts of Community Playlink for the year ended 31 July 2025, which are set out on pages 5 to 13.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

We report in respect of our examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **INDEPENDENT EXAMINERS' STATEMENT**

We have completed our examination. We confirm that no material matters have come to our attention in connection with the examination giving us cause to believe that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Mandair & Co*

Mandair & Co  
Chartered Accountants  
Partnership House  
84 Lodge Road  
Southampton  
SO14 6RG

*18/07/2026*

## COMMUNITY PLAYLINK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2025

	Notes	Restricted funds £	Unrestricted funds £	Total 2025 £	Total 2024 £
INCOME					
Donations and legacies		13,650	44,794	58,444	37,913
Investment income		-	273	273	236
<b>TOTAL INCOME</b>		<b>13,650</b>	<b>45,067</b>	<b>58,717</b>	<b>38,149</b>
EXPENDITURE					
Charitable activities	3	7,016	47,578	54,594	41,718
<b>TOTAL EXPENDITURE</b>		<b>7,016</b>	<b>47,578</b>	<b>54,594</b>	<b>41,718</b>
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		<b>6,634</b>	<b>(2,511)</b>	<b>4,123</b>	<b>(3,569)</b>
TRANSFERS		-	-	-	-
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		<b>6,634</b>	<b>(2,511)</b>	<b>4,123</b>	<b>(3,569)</b>
FUNDS BALANCE AT 1 AUGUST 2024		-	17,953	17,953	21,522
<b>FUND BALANCE AT 31 JULY 2025</b>		<b>6,634</b>	<b>15,442</b>	<b>22,076</b>	<b>17,953</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

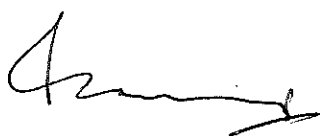
# COMMUNITY PLAYLINK

## BALANCE SHEET AT 31 JULY 2025

	Notes	£	2025 £	£	2024 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		2,592		6,485
<b>CURRENT ASSETS</b>					
Debtors and prepayments	6	1,308		3,583	
Cash at bank and in hand		<u>18,992</u>		<u>9,899</u>	
			20,300		13,482
<b>CREDITORS: amounts falling due within one year</b>					
	7	<u>(816)</u>		<u>(2,014)</u>	
			(816)		(2,014)
<b>NET CURRENT ASSETS</b>					
			19,484		11,468
<b>NET ASSETS</b>					
			<u>22,076</u>		<u>17,953</u>
<b>FUNDS</b>					
Restricted funds	8		6,634		-
<b>Unrestricted funds:</b>					
Designated funds	8	2,396		5,996	
General fund	8	<u>13,046</u>		<u>11,957</u>	
			15,442		17,953
<b>TOTAL FUNDS</b>					
			<u>22,076</u>		<u>17,953</u>

Approved by the board of trustees on  
and signed on its behalf by:

30 January 2026



Ralph Crump  
Honorary Treasurer



Richard Maunder  
Trustee

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025

#### 1 ACCOUNTING POLICIES

##### a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis.

##### b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Fundraising income is accounted for when earned.
- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

##### c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Fundraising costs comprises those costs incurred by the charity in generating incoming resources other than from undertaking charitable activities.
- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

##### d) Fixed assets

Assets are only capitalised when purchase cost is equal to or greater than £500.

The trustees have adopted the alternative accounting policy of including toy stocks at valuation. In the opinion of the trustees, market value is not an appropriate basis and therefore valuation must be an assessment of the current value in use. In accordance with FRS 102 this should be the lower of replacement cost and recoverable amount. The nature of the use of the asset, i.e. to provide a future service to the beneficiaries of the charity, makes an assessment of the recoverable amount in economic terms difficult to quantify. In order to recognise the asset without overstatement at full replacement cost, the trustees have included toy stocks at a round sum amount, approximately equal to 70% of replacement cost of stock taken on in August 2019. This is being depreciated at 15% a year on a straight line basis and the value is held as a designated fund.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### d) Fixed assets (continued)

For other fixed assets, depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets at the following rates:

Office equipment	- 33% straight line
------------------	---------------------

##### e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
Restricted funds	Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose.

##### f) Basic Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

#### 2 LEGAL STATUS

The charity is a Charitable Incorporated Organisation ("CIO") and registered with the Charity Commission in England and Wales on 19 July 2019. The CIO was incorporated as a public benefit entity to continue the activities of a similarly named unincorporated charity registered on 2 July 2003.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025 (continued)

3 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds	Unrestricted funds	Total 2025	Total 2024
	£	£	£	£
Staff costs (see note 4)	7,016	22,562	29,578	25,398
Events & parties	-	-	-	845
Printing, postage and stationery	-	219	219	535
Insurance	-	1,847	1,847	1,684
Telephone	-	1,276	1,276	(716)
Computer running costs	-	1,797	1,797	1,543
Rent and rates	-	7,064	7,064	6,496
Accountancy	-	757	757	720
Maintenance of toys & equipment	-	280	280	1,084
Leaflets, banner & roller	-	-	-	-
Miscellaneous expenses	-	390	390	236
Depreciation	-	3,893	3,893	3,893
Notional travel costs donated back	-	493	493	-
	<u>7,016</u>	<u>40,578</u>	<u>47,594</u>	<u>41,718</u>

Included within accountancy is £720 payable to the independent examiners for the annual independent examination (2024: £720).

4 STAFF COSTS	Restricted funds	Unrestricted funds	Total 2024	Total 2024
	£	£	£	£
Wages and salaries	7,016	22,562	29,578	25,398

The average number of employees during this year was 3 (2024: 3).

No employee received emoluments of more than £60,000 during this year.

No trustees received any remuneration during this year.

No trustees received amounts in respect of reimbursed expenses.

No members of key management personnel received any remuneration during this year.

The charity benefited from the services of a number of volunteers.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025 (continued)

5	TANGIBLE FIXED ASSETS			
		Play equipment toys & storage	Office furniture & equipment	Total
	COST OR VALUATION	£	£	£
	At beginning of year	23,996	2,634	26,630
	Additions	-	-	-
	At end of year	<u>23,996</u>	<u>2,634</u>	<u>26,630</u>
	DEPRECIATION			
	At beginning of year	18,000	2,145	20,145
	Charge for year	3,600	293	3,893
	At end of year	<u>21,600</u>	<u>2,438</u>	<u>24,038</u>
	NET BOOK VALUE			
	At end of year	<u>2,396</u>	<u>196</u>	<u>2,592</u>
	At beginning of year	<u>5,996</u>	<u>489</u>	<u>6,485</u>
6	DEBTORS	2025		2024
		£		£
	Prepayments	1,308		1,308
	Other debtors	-		2,275
		<u>1,308</u>		<u>3,583</u>
7	CREDITORS: amounts falling due within one year	2025		2024
		£		£
	Accruals	816		1,757
	Other creditors	-		257
		<u>816</u>		<u>2,014</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025 (continued)

8 MOVEMENT IN FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<b>Restricted funds</b>					
University of Southampton re intern		2,650	(2,016)		634
Garfield Weston grant	-	5,000	(5,000)	-	-
Southampton Solent Rotary SECT fund		6,000	-	-	6,000
	-	13,650	(7,016)	-	6,634
<b>Designated funds</b>					
Toy fund	5,996	-	(3,600)	-	2,396
	5,996	-	(3,600)	-	2,396
<b>Unrestricted funds</b>	11,957	45,067	(43,978)	-	13,046
<b>Total funds</b>	17,953	58,717	(54,594)	-	22,076

#### Comparative fund movements for the year ended 31 July 2024

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<b>Restricted funds</b>					
Garfield Weston grant	-	5,000	(5,000)	-	-
	-	5,000	(5,000)	-	-
<b>Designated funds</b>					
Toy fund	9,596	-	(3,600)	-	5,996
	9,596	-	(3,600)	-	5,996
<b>Unrestricted funds</b>	11,926	33,149	(33,118)	-	11,957
<b>Total funds</b>	21,522	38,149	(41,718)	-	17,953

COMMUNITY PLAYLINK

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025 (continued)

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds	Restricted funds	Unrestricted funds	2025 Total
<i>31 July 2025</i>	£	£	£	£
Fixed assets	2,396	-	196	2,592
Current assets	-	6,634	13,666	20,300
Current liabilities	-	-	(816)	(816)
	<u>2,396</u>	<u>6,634</u>	<u>13,046</u>	<u>22,076</u>

	Designated funds	Restricted funds	Unrestricted funds	2024 Total
<i>31 July 2024</i>	£	£	£	£
Fixed assets	5,996	-	489	6,485
Current assets	-	-	13,482	13,482
Current liabilities	-	-	(2,014)	(2,014)
	<u>5,996</u>	<u>-</u>	<u>11,957</u>	<u>17,953</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2025 (continued)

#### 10 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES - year ended 31 July 2024

	Restricted funds £	Unrestricted funds £	Total 2024 £
<b>INCOME</b>			
Donations and legacies	5,000	32,913	37,913
Investment income	-	236	236
<b>TOTAL INCOME</b>	<b>5,000</b>	<b>33,149</b>	<b>38,149</b>
<b>EXPENDITURE</b>			
Charitable activities	(5,000)	(36,718)	41,718
<b>TOTAL EXPENDITURE</b>	<b>(5,000)</b>	<b>(36,718)</b>	<b>41,718</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>-</b>	<b>(3,569)</b>	<b>(3,569)</b>
FUNDS BALANCE AT 1 AUGUST 2023	-	21,522	21,522
<b>FUND BALANCE AT 31 JULY 2024</b>	<b>-</b>	<b>17,953</b>	<b>17,953</b>

**COMMUNITY PLAYLINK**

England & Wales - Charity number 1184505

---

# Accounts

---

**COMMUNITY PLAYLINK**  
*(REGISTERED CHARITY NUMBER : 1184505)*

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2024**

# **COMMUNITY PLAYLINK**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2024**

Community Playlink is a registered charity, number 1184505

### **Trustees**

Richard Maunder (Chairperson)

Dot Capes (Secretary)

David Harper

John McGibbon

Emma Barrett

Terrence Pugh

Lorraine Pugh

### **Principal Office**

Swaythling Neighbourhood Centre

Hampton Park Way

Swaythling

Southampton

SO17 3AT

### **Independent Examiner**

Knight Goodhead Limited

7 Bournemouth Road

Chandler's Ford

Eastleigh

Hampshire

SO53 3DA

### **Bankers**

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill, West Malling

Kent

ME19 4JQ

## **COMMUNITY PLAYLINK TRUSTEE'S REPORT FOR THE YEAR ENDED 31 JULY 2024**

The trustees submit their report together with the financial statements of the charity for the year ended 31 July 2024. The information on page 1 forms part of this report.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

The Charity is a CIO (charitable incorporated organisation). The trustees who have served during the period and since the period end are set out on page 1. The trustees are elected at The Annual General Meeting. All trustees have been made aware of the guidance available on the Charity Commission website. None of the trustees received any remuneration and any reimbursed expenses are donated back to the charity.

### **OBJECTIVES AND ACTIVITIES**

The charity's principal objectives are:

- To advance the education of children and their carers by providing or assisting in the provision of facilities, activities and group play in which parents, guardians and carers can participate when appropriate.
- To advance the education of parents, guardians and carers in the better care and upbringing of children.
- To promote the preservation and protection of the health and wellbeing of such children, their carers and parents.

To meet these objectives the charity has continued to operate toy libraries at various locations in Southampton and also give advice and support to affiliated toddler groups and registered child minders.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to operate normally throughout the year and increased the number of service users over the previous year.

### **FUTURE PLANNING**

The trustees continue to plan for the future to ensure the charity can continue with its vital work. The charity is settled at Swaythling Neighbourhood Centre as a permanent base.

The trustees report that the contract with Southampton City Council which expired on 31 December 2023 has been extended until 31 March 2025.

### **PUBLIC BENEFIT**

In reviewing its aims and objectives, and in planning future activities, the charity has considered the Charity Commission Guidance on public benefit. The charity considers that its principal activities, as stated above, fulfil the requirements of charitable purpose and public benefit as set out in the Charities Act 2011.

### **FINANCIAL REVIEW**

The accounts for the year show a deficit of £3,569 (2023 a surplus of £5,923).

Our Grant Funding from Southampton City Council for the year was £27,625 (2023 £28,166).

The Trustees continue to make grant applications and to raise funds to ensure the Charity can continue at its present level.

### **RESERVES POLICY**

Community Playlink will endeavour to maintain a reserve equating to three month's costs to ensure that all commitments can be met. Currently general funds total £11,957 which equates to just over three months total expenditure.

### **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 requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 members association constitution. 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 the board of Trustees  
and signed on its behalf by:



Richard Maunder  
Trustee

Date: *24th MARCH 2025*

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY PLAYLINK**

I report to the trustees on my examination of the accounts of Community Playlink for the year ended 31 July 2024, which are set out on pages 5 to 13.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



CJ GOODHEAD FCA  
Knight Goodhead Limited  
Chartered Accountants

24 March 2025

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

## COMMUNITY PLAYLINK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Notes	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023
<b>INCOME</b>					
Donations and legacies		5,000	32,913	37,913	50,363
Investment income		-	236	236	151
<b>TOTAL INCOME</b>		<b>5,000</b>	<b>33,149</b>	<b>38,149</b>	<b>50,514</b>
<b>EXPENDITURE</b>					
Charitable activities	3	5,000	36,718	41,718	44,591
<b>TOTAL EXPENDITURE</b>		<b>5,000</b>	<b>36,718</b>	<b>41,718</b>	<b>44,591</b>
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		<b>-</b>	<b>(3,569)</b>	<b>(3,569)</b>	<b>5,923</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		<b>-</b>	<b>(3,569)</b>	<b>(3,569)</b>	<b>5,923</b>
FUNDS BALANCE AT 1 AUGUST 2023		-	21,522	21,522	15,599
<b>FUND BALANCE AT 31 JULY 2024</b>		<b>-</b>	<b>17,953</b>	<b>17,953</b>	<b>21,522</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

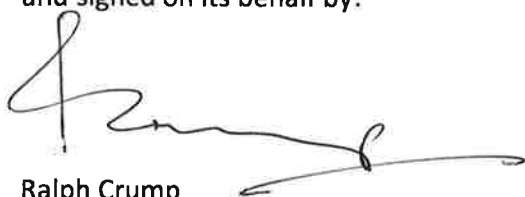
# COMMUNITY PLAYLINK

## BALANCE SHEET AT 31 JULY 2024

	Notes	£	2024 £	£	2023 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		6,485		10,378
<b>CURRENT ASSETS</b>					
Debtors	6	3,583		3,333	
Cash at bank and in hand		<u>9,899</u>		<u>9,658</u>	
			13,482		12,991
<b>CREDITORS: amounts falling due within one year</b>					
	7	<u>(2,014)</u>		<u>(1,847)</u>	
			(2,014)		(1,847)
<b>NET CURRENT ASSETS</b>					
			11,468		11,144
<b>NET ASSETS</b>					
			<u>17,953</u>		<u>21,522</u>
<b>FUNDS</b>					
Restricted funds	8		-		-
<b>Unrestricted funds:</b>					
Designated funds	8	5,996		9,596	
General fund	8	<u>11,957</u>		<u>11,926</u>	
			17,953		21,522
<b>TOTAL FUNDS</b>					
			<u>17,953</u>		<u>21,522</u>

Approved by the board of trustees on  
and signed on its behalf by:

24 March 2025



Ralph Crump  
Treasurer



Richard Maunder  
Trustee

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024

#### 1 ACCOUNTING POLICIES

##### a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis.

##### b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Fundraising income is accounted for when earned.
- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

##### c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Fundraising costs comprises those costs incurred by the charity in generating incoming resources other than from undertaking charitable activities.
- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

##### d) Fixed assets

Assets are only capitalised when purchase cost is equal to or greater than £500.

The trustees have adopted the alternative accounting policy of including toy stocks at valuation. In the opinion of the trustees, market value is not an appropriate basis and therefore valuation must be an assessment of the current value in use. In accordance with FRS 102 this should be the lower of replacement cost and recoverable amount. The nature of the use of the asset, i.e. to provide a future service to the beneficiaries of the charity, makes an assessment of the recoverable amount in economic terms difficult to quantify. In order to recognise the asset without overstatement at full replacement cost, the trustees have included toy stocks at a round sum amount, approximately equal to 70% of replacement cost of stock taken on in August 2019. This is being depreciated at 15% a year on a straight line basis and the value is held as a designated fund.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### d) Fixed assets (continued)

For other fixed assets, depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets at the following rates:

Office equipment	- 33% straight line
------------------	---------------------

##### e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
----------------------------	--

Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
------------------	---

Restricted funds	Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose.
------------------	--

##### f) Basic Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

#### 2 LEGAL STATUS

The charity is a CIO and registered with the Charity Commission in England and Wales on 19 July 2019. It is the successor to the unincorporated entity of the same name registered on 2 July 2003. The charity is a public benefit entity.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (continued)

3 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2024 £	Total 2023 £
Staff costs (see note 4)	5,000	20,398	25,398	27,237
Events & parties	-	845	845	-
Printing, postage and stationery	-	535	535	149
Insurance	-	1,684	1,684	1,874
Telephone	-	(716)	(716)	1,173
Computer running costs	-	1,543	1,543	1,143
Rent and rates	-	6,496	6,496	6,253
Accountancy	-	720	720	864
Maintenance of toys & equipment	-	1,084	1,084	1,239
Leaflets, banner & roller	-	-	-	316
Miscellaneous expenses	-	236	236	328
Depreciation	-	3,893	3,893	4,015
	<u>5,000</u>	<u>36,718</u>	<u>41,718</u>	<u>44,591</u>

Included within accountancy is £720 payable to the independent examiners for the annual independent examination (2023: £840).

4 STAFF COSTS	2024 £	2023 £
Wages and salaries	<u>25,398</u>	<u>27,237</u>
	<u>25,398</u>	<u>27,237</u>

The average number of employees during this year was 3 (2023: 3).

No employee received emoluments of more than £60,000 during this year.

No trustees received any remuneration during this year.

No trustees received amounts in respect of reimbursed expenses.

No members of key management personnel received any remuneration during this year.

The charity benefited from the services of a number of volunteers.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (continued)

5	TANGIBLE FIXED ASSETS	<b>Play equipment toys &amp; storage</b>	<b>Office furniture &amp; equipment</b>	<b>Total</b>
	COST OR VALUATION	£	£	£
	At beginning of year	23,996	2,634	26,630
	Additions	-	-	-
	At end of year	<u>23,996</u>	<u>1,754</u>	<u>25,750</u>
	DEPRECIATION			
	At beginning of year	14,400	1,852	16,252
	Charge for year	3,600	293	3,893
	At end of year	<u>10,800</u>	<u>1,413</u>	<u>12,213</u>
	NET BOOK VALUE			
	At end of year	<u>5,996</u>	<u>489</u>	<u>6,485</u>
	At beginning of year	<u>9,596</u>	<u>782</u>	<u>10,378</u>
6	DEBTORS	<b>2024</b>		<b>2023</b>
		£		£
	Prepayments	1,308		1,166
	Other debtors	2,275		2,167
		<u>3,583</u>		<u>3,333</u>
7	CREDITORS: amounts falling due within one year	<b>2024</b>		<b>2023</b>
		£		£
	Accruals	1,757		1,728
	Other creditors	257		119
		<u>2,014</u>		<u>1,847</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (continued)

8 MOVEMENT IN FUNDS	At beginning of year	Income	Expenditure	Transfers	At end of year
	£	£	£	£	£
<b>Restricted funds</b>					
Garfield Weston grant	-	5,000	(5,000)	-	-
	-	5,000	(5,000)	-	-
<b>Designated funds</b>					
Toy fund	9,596	-	(3,600)	-	5,996
	9,596	-	(3,600)	-	5,996
<b>Unrestricted funds</b>					
	11,926	33,149	(33,118)	-	11,957
<b>Total funds</b>	<b>21,522</b>	<b>38,149</b>	<b>(41,718)</b>	<b>-</b>	<b>17,953</b>

The Garfield Weston grant provided funding to increase staff hours and therefore provide increased services.

The designated toy fund represents the net book value of play equipment, toys and storage.

#### Comparative fund movements for the year ended 31 July 2023

	At beginning of year	Income	Expenditure	Transfers	At end of year
	£	£	£	£	£
<b>Restricted funds</b>					
Garfield Weston grant	-	-	-	-	-
	-	-	-	-	-
<b>Designated funds</b>					
Toy fund	13,196	-	(3,600)	-	9,596
	13,196	-	(3,600)	-	9,596
<b>Unrestricted funds</b>					
	2,403	50,514	(40,991)	-	11,926
<b>Total funds</b>	<b>15,599</b>	<b>50,514</b>	<b>(44,591)</b>	<b>-</b>	<b>21,522</b>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (continued)

#### 9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>2024 Total</b>
<i>31 July 2024</i>	£	£	£	£
Fixed assets	5,996	-	489	6,485
Current assets	-	-	13,482	13,482
Current liabilities	-	-	(2,014)	(2,014)
	<u>5,996</u>	<u>-</u>	<u>11,957</u>	<u>17,953</u>

	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>2023 Total</b>
<i>31 July 2023</i>	£	£	£	£
Fixed assets	9,596	-	782	10,378
Current assets	-	-	12,991	12,991
Current liabilities	-	-	(1,847)	(1,847)
	<u>9,596</u>	<u>-</u>	<u>11,926</u>	<u>21,522</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2024 (continued)

#### 10 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>			
Donations and legacies	-	50,363	50,363
Investment income	-	151	151
<b>TOTAL INCOME</b>	<b>-</b>	<b>50,514</b>	<b>50,514</b>
<b>EXPENDITURE</b>			
Charitable activities	-	44,591	44,591
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>44,591</b>	<b>44,591</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>-</b>	<b>5,923</b>	<b>5,923</b>
<b>FUNDS BALANCE AT 1 AUGUST 2022</b>	<b>-</b>	<b>15,599</b>	<b>15,599</b>
<b>FUND BALANCE AT 31 JULY 2023</b>	<b>-</b>	<b>21,522</b>	<b>21,522</b>

**COMMUNITY PLAYLINK**

England & Wales - Charity number 1184505

---

# Accounts

---

**COMMUNITY PLAYLINK**  
*(REGISTERED CHARITY NUMBER : 1184505)*

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2023**

## **COMMUNITY PLAYLINK**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022**

Community Playlink is a registered charity, number 1184505

#### **Trustees**

Richard Maunder (Chairperson)

Dot Capes (Secretary)

David Harper

John McGibbon

Terrence James Pugh

Lorraine Pugh

Emma Barrett

#### **Principal Office**

Swaythling Neighbourhood Centre

Hampton Park Way

Swaythling

Southampton

SO17 3AT

#### **Independent Examiner**

Knight Goodhead Limited

7 Bournemouth Road

Chandler's Ford

Eastleigh

Hampshire

SO53 3DA

#### **Bankers**

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill, West Malling

Kent

ME19 4JQ

**COMMUNITY PLAYLINK  
TRUSTEE'S REPORT FOR THE YEAR ENDED 31 JULY 2023**

The trustees submit their report together with the financial statements of the charity for the year ended 31 July 2023. The information on page 1 forms part of this report.

**STRUCTURE GOVERNANCE AND MANAGEMENT**

The Charity is a chartered incorporated organisation. The trustees who have served during the period and since the period end are set out on page 1. The trustees are elected at The Annual General Meeting. All trustees have been made aware of the guidance available on the Charity Commission website. None of the trustees received any remuneration and any reimbursed expenses are donated back to the charity.

**OBJECTIVES AND ACTIVITIES**

The charity's principal objectives are:

To advance the education of children and their carers by providing or assisting in the provision of facilities, activities and group play in which parents, guardians and carers can participate when appropriate.

To advance the education of parents, guardians and carers in the better care and upbringing of children.

To promote the preservation and protection of the health and wellbeing of such children, their carers and parents.

To meet these objectives the charity has continued to operate toy libraries at various locations in Southampton and also give advice and support to affiliated toddler groups and registered child minders.

**ACHIEVEMENTS AND PERFORMANCE**

The charity has been able to operate normally throughout the year following relaxation of the covid restrictions.

**FUTURE PLANNING**

The trustees continue to plan for the future to ensure the charity can continue with its vital work. The charity is settled at Swaythling Neighbourhood Centre as a permanent base.

The trustees report that the contract with Southampton City Council which expired on 31 December 2023 has been extended until 31 March 2025.

**PUBLIC BENEFIT**

In reviewing its aims and objectives, and in planning future activities, the charity has considered the Charity Commission Guidance on public benefit. The charity considers that its principal activities, as stated above, fulfil the requirements of charitable purpose and public benefit as set out in the Charities Act 2011.

**FINANCIAL REVIEW**

The accounts for the year show a surplus of £5,923.

Our Grant Funding from Southampton City Council for the year was £28,166, which included an element of backdated increase in funding.

The Trustees continue to make grant applications and to raise funds to ensure the Charity can continue at its present level.

## **RESERVES POLICY**

Community Playlink will endeavour to maintain a reserve equating to three month's costs to ensure that all commitments can be met.

## **TRUSTEES RESPONSIBILITIES**

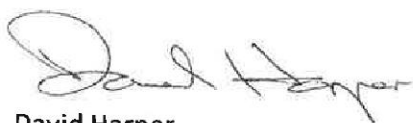
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 members association constitution. 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 the board of Trustees  
and signed on its behalf by:



David Harper  
Trustee

Date: 21/05/2024

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY PLAYLINK**

I report to the trustees on my examination of the accounts of Community Playlink for the year ended 31 July 2023, which are set out on pages 5 to 13.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



CJ GOODHEAD FCA  
Knight Goodhead Limited  
Chartered Accountants

22 May 2024

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

## COMMUNITY PLAYLINK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2023

	Notes	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022 £
<b>INCOME</b>					
Donations and legacies		-	50,363	50,363	31,929
Investment income		-	151	151	2
<b>TOTAL INCOME</b>		<b>-</b>	<b>50,514</b>	<b>50,514</b>	<b>31,931</b>
<b>EXPENDITURE</b>					
Charitable activities	3	-	44,591	44,591	38,111
<b>TOTAL EXPENDITURE</b>		<b>-</b>	<b>44,591</b>	<b>44,591</b>	<b>38,111</b>
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		<b>-</b>	<b>5,923</b>	<b>5,923</b>	<b>(6,180)</b>
<b>TRANSFERS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		<b>-</b>	<b>5,923</b>	<b>5,923</b>	<b>(6,180)</b>
<b>FUNDS BALANCE AT 1 AUGUST 2022</b>		<b>-</b>	<b>15,599</b>	<b>15,599</b>	<b>21,779</b>
<b>FUND BALANCE AT 31 JULY 2023</b>		<b>-</b>	<b>21,522</b>	<b>21,522</b>	<b>15,599</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All income and expenditure derives from continuing activities.

## COMMUNITY PLAYLINK

### BALANCE SHEET AT 31 JULY 2023

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		10,378		13,513
<b>CURRENT ASSETS</b>					
Debtors	6	3,333		1,291	
Cash at bank and in hand		<u>9,658</u>		<u>6,955</u>	
			12,991		8,246
<b>CREDITORS: amounts falling due within one year</b>					
	7	<u>(1,847)</u>		<u>(6,160)</u>	
			(1,847)		(6,160)
<b>NET CURRENT ASSETS</b>					
			11,144		2,086
<b>NET ASSETS</b>					
			<u>21,522</u>		<u>15,599</u>
<b>FUNDS</b>					
Restricted funds	8				
Unrestricted funds:					
Designated funds	8	9,596		13,196	
General fund	8	<u>11,926</u>		<u>2,403</u>	
			21,522		15,599
<b>TOTAL FUNDS</b>					
			<u>21,522</u>		<u>15,599</u>

Approved by the board of trustees on 21/05/2024  
and signed on its behalf by:



David Harper  
Treasurer

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023

#### 1 ACCOUNTING POLICIES

##### a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis.

##### b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Fundraising income is accounted for when earned.
- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

##### c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Fundraising costs comprises those costs incurred by the charity in generating incoming resources other than from undertaking charitable activities.
- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

##### d) Fixed assets

Assets are only capitalised when purchase cost is equal to or greater than £500.

The trustees have adopted the alternative accounting policy of including toy stocks at valuation. In the opinion of the trustees, market value is not an appropriate basis and therefore valuation must be an assessment of the current value in use. In accordance with FRS 102 this should be the lower of replacement cost and recoverable amount. The nature of the use of the asset, i.e. to provide a future service to the beneficiaries of the charity, makes an assessment of the recoverable amount in economic terms difficult to quantify. In order to recognise the asset without overstatement at full replacement cost, the trustees have included toy stocks at a round sum amount, approximately equal to 70% of replacement cost of stock taken on in August 2019. This is being depreciated at 15% a year on a straight line basis and the value is held as a designated fund.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### d) Fixed assets (continued)

For other fixed assets, depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets at the following rates:

Office equipment	- 33% straight line
------------------	---------------------

##### e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
----------------------------	--

Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
------------------	---

Restricted funds	Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose.
------------------	--

##### f) Basic Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

#### 2 LEGAL STATUS

The charity is a chartered incorporated organisation registered with the Charity Commission in England and Wales on 19 July 2019. It is the successor to the unincorporated entity of the same name registered on 2 July 2003. The charity is a public benefit entity.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023 (continued)

3 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2023 £	Total 2022
Staff costs (see note 4)	-	27,237	27,237	21,109
Printing, postage and stationery	-	149	149	1,102
Insurance	-	1,874	1,874	1,628
Telephone	-	1,173	1,173	1,157
Computer running costs	-	1,143	1,143	1,644
Rent and rates	-	6,253	6,253	6,226
Accountancy	-	964	964	864
Maintenance of toys & equipment	-	1,239	1,239	-
Leaflets, banner & roller	-	316	316	-
Miscellaneous expenses	-	328	328	464
Depreciation	-	4,015	4,015	3,917
	-	44,691	44,691	38,111

Included within accountancy is £840 payable to the independent examiners for the annual independent examination (2022: £864).

4 STAFF COSTS	2023 £	2022 £
Wages and salaries	27,237	21,109
	<u>27,237</u>	<u>21,109</u>

The average number of employees during this year was 3 (2022: 2).

No employee received emoluments of more than £60,000 during this year.

No trustees received any remuneration during this year.

No trustees received amounts in respect of reimbursed expenses.

No members of key management personnel received any remuneration during this year.

The charity benefited from the services of a number of volunteers.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023 (continued)

5	TANGIBLE FIXED ASSETS	<b>Play equipment toys &amp; storage</b>	<b>Office furniture &amp; equipment</b>	<b>Total</b>
	COST OR VALUATION	£	£	£
	At beginning of year	23,996	1,754	25,750
	Additions	-	880	880
	At end of year	<u>23,996</u>	<u>2,634</u>	<u>26,630</u>
	DEPRECIATION			
	At beginning of year	10,800	1,437	12,237
	Charge for year	3,600	415	4,015
	At end of year	<u>14,400</u>	<u>1,852</u>	<u>16,252</u>
	NET BOOK VALUE			
	At end of year	<u>9,596</u>	<u>782</u>	<u>10,378</u>
	At beginning of year	<u>13,196</u>	<u>317</u>	<u>13,513</u>
6	DEBTORS	<b>2023</b>		<b>2022</b>
		£		£
	Prepayments	1,166		1,291
	Other debtors	2,167		-
		<u>3,333</u>		<u>1,291</u>
7	CREDITORS: amounts falling due within one year	<b>2023</b>		<b>2022</b>
		£		£
	Accruals	1,728		6,061
	Other creditors	119		99
		<u>1,847</u>		<u>6,160</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023 (continued)

8 MOVEMENT IN FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<b>Restricted funds</b>					
Community Chest grant	-	-	-	-	-
	-	-	-	-	-
<b>Designated funds</b>					
Toy fund	13,196	-	(3,600)	-	9,596
	13,196	-	(3,600)	-	9,596
<b>Unrestricted funds</b>					
	2,403	50,514	(40,991)	-	11,926
<b>Total funds</b>	<b>15,599</b>	<b>50,514</b>	<b>(44,691)</b>	<b>-</b>	<b>21,422</b>

#### Comparative fund movements for the year ended 31 July 2022

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<b>Restricted funds</b>					
Community Chest grant	-	-	-	-	-
	-	-	-	-	-
<b>Designated funds</b>					
Toy fund	16,796	-	(3,600)	-	13,196
	16,796	-	(3,600)	-	13,196
<b>Unrestricted funds</b>					
	4,983	31,931	(34,511)	-	2,403
<b>Total funds</b>	<b>21,779</b>	<b>31,931</b>	<b>(38,111)</b>	<b>-</b>	<b>15,599</b>

The designated Toy fund represents the net book value of play equipment, toys and storage.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023 (continued)

#### 9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>2023 Total</b>
<i>31 July 2023</i>	£	£	£	£
Fixed assets	9,596	-	782	10,378
Current assets	-	-	12,991	12,991
Current liabilities	-	-	(1,847)	(1,847)
	<u>9,596</u>	<u>-</u>	<u>11,926</u>	<u>21,522</u>
	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>2022 Total</b>
<i>31 July 2022</i>	£	£	£	£
Fixed assets	13,196	-	317	13,513
Current assets	-	-	8,246	8,246
Current liabilities	-	-	(6,160)	(6,160)
	<u>13,196</u>	<u>-</u>	<u>2,403</u>	<u>15,599</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2023 (continued)

#### 10 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Restricted funds £	Unrestricted funds £	Total 2022 £
<b>INCOME</b>			
Donations and legacies	-	31,929	31,929
Investment income	-	2	2
<b>TOTAL INCOME</b>	<u>-</u>	<u>31,931</u>	<u>31,931</u>
<b>EXPENDITURE</b>			
Charitable activities		38,111	38,111
<b>TOTAL EXPENDITURE</b>	<u>-</u>	<u>38,111</u>	<u>38,111</u>
<b>NET MOVEMENT IN FUNDS</b>	-	(6,180)	(6,180)
FUNDS BALANCE AT 1 AUGUST 2021	-	21,779	21,779
<b>FUND BALANCE AT 31 JULY 2022</b>	<u>-</u>	<u>15,599</u>	<u>15,599</u>

**COMMUNITY PLAYLINK**

England & Wales - Charity number 1184505

---

# Accounts

---

**COMMUNITY PLAYLINK**  
*(REGISTERED CHARITY NUMBER : 1184505)*

**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 JULY 2022**

# **COMMUNITY PLAYLINK**

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2022**

Community Playlink is a registered charity, number 1184505

### **Trustees**

Richard Maunder	(Chairperson)
Dot Capes	(Secretary)
David Harper	(Treasurer)
John McGibbon	
Anne Work	(resigned November 2021)
Terrence James	(appointed March 2022)
Lorraine Pugh	(appointed March 2022)

### **Principal Office**

Swaythling Neighbourhood Centre  
Hampton Park Way  
Swaythling  
Southampton  
SO17 3AT

### **Independent Examiner**

Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 3DA

### **Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent  
ME19 4JQ

## **COMMUNITY PLAYLINK TRUSTEE'S REPORT FOR THE YEAR ENDED 31 JULY 2022**

The trustees submit their report together with the financial statements of the charity for the year ended 31 July 2022. The information on page 1 forms part of this report.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

The Charity is a chartered incorporated organisation. The trustees who have served during the period and since the period end are set out on page 1. The trustees are elected at The Annual General Meeting. All trustees have been made aware of the guidance available on the Charity Commission website. None of the trustees received any remuneration and any reimbursed expenses are donated back to the charity.

### **OBJECTIVES AND ACTIVITIES**

The charity's principal objectives are:

To advance the education of children and their carers by providing or assisting in the provision of facilities, activities and group play in which parents, guardians and carers can participate when appropriate.

To advance the education of parents, guardians and carers in the better care and upbringing of children.

To promote the preservation and protection of the health and wellbeing of such children, their carers and parents.

To meet these objectives the charity has continued to operate toy libraries at various locations in Southampton and also give advice and support to affiliated toddler groups and registered child minders.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity has continued to operate throughout the year although with some reduced services due to the covid restrictions .

### **FUTURE PLANNING**

The trustees continue to plan for the future to ensure the charity can continue with its vital work. The charity is now settled at Swaythling Neighbourhood Centre as a permanent base. The trustees are pleased to report that the application for a four year contract with Southampton City Council was successful .

### **PUBLIC BENEFIT**

In reviewing its aims and objectives, and in planning future activities, the charity has considered the Charity Commission Guidance on public benefit. The charity considers that its principal activities, as stated above, fulfil the requirements of charitable purpose and public benefit as set out in the Charities Act 2011.

### **FINANCIAL REVIEW**

The accounts for the year show a deficit of £6,180.

Our Grant Funding from Southampton City Council for the year was £26,000.

The Trustees continue to make grant applications and to raise funds to ensure the Charity can continue at its present level.

## **RESERVES POLICY**

Community Playlink will endeavour to maintain a reserve equating to three month's costs to ensure that all commitments can be met.

## **TRUSTEES RESPONSIBILITIES**

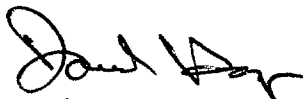
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 members association constitution. 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 the board of Trustees  
and signed on its behalf by:



David Harper  
Trustee

Date : 16/5/23

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY PLAYLINK**

I report to the trustees on my examination of the accounts of Community Playlink for the year ended 31 July 2022, which are set out on pages 5 to 13.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



CJ GOODHEAD FCA  
Knight Goodhead Limited  
Chartered Accountants

16 May 2023

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

## COMMUNITY PLAYLINK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2022

	Notes	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021
<b>INCOME</b>					
Donations and legacies		-	31,929	31,929	29,988
Investment income		-	2	2	1
<b>TOTAL INCOME</b>		<b>-</b>	<b>31,931</b>	<b>31,931</b>	<b>29,989</b>
<b>EXPENDITURE</b>					
Charitable activities	3	-	38,111	38,111	35,843
<b>TOTAL EXPENDITURE</b>		<b>-</b>	<b>38,111</b>	<b>38,111</b>	<b>35,843</b>
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		<b>-</b>	<b>(6,180)</b>	<b>(6,180)</b>	<b>(5,854)</b>
TRANSFERS		-	-	-	-
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		<b>-</b>	<b>(6,180)</b>	<b>(6,180)</b>	<b>(5,854)</b>
FUNDS BALANCE AT 1 AUGUST 2021		-	21,778	21,778	27,632
<b>FUND BALANCE AT 31 JULY 2022</b>		<b>-</b>	<b>15,598</b>	<b>15,598</b>	<b>21,778</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

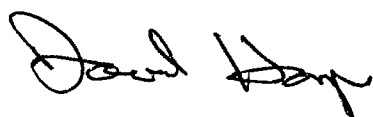
All income and expenditure derives from continuing activities.

# COMMUNITY PLAYLINK

## BALANCE SHEET AT 31 JULY 2022

	Notes	£	2022 £	£	2021 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		13,513		17,430
<b>CURRENT ASSETS</b>					
Debtors	6	1,291		1,120	
Cash at bank and in hand		<u>6,955</u>		<u>4,952</u>	
			8,246		6,072
<b>CREDITORS: amounts falling due within one year</b>					
	7	<u>(6,160)</u>		<u>(1,724)</u>	
			(6,160)		(1,724)
<b>NET CURRENT ASSETS</b>			2,086		4,348
<b>NET ASSETS</b>			<u>15,598</u>		<u>21,778</u>
<b>FUNDS</b>					
Restricted funds	8		-		-
Unrestricted funds:					
Designated funds	8	13,196		16,796	
General fund	8	<u>2,403</u>		<u>4,982</u>	
			15,598		21,778
<b>TOTAL FUNDS</b>			<u>15,598</u>		<u>21,778</u>

Approved by the board of trustees on  
and signed on its behalf by:



David Harper  
Treasurer

16/5/23

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022

#### 1 ACCOUNTING POLICIES

##### a) Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis.

##### b) Income

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Fundraising income is accounted for when earned.
- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

##### c) Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Fundraising costs comprises those costs incurred by the charity in generating incoming resources other than from undertaking charitable activities.
- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

##### d) Fixed assets

Assets are only capitalised when purchase cost is equal to or greater than £500.

The trustees have adopted the alternative accounting policy of including toy stocks at valuation. In the opinion of the trustees, market value is not an appropriate basis and therefore valuation must be an assessment of the current value in use. In accordance with FRS 102 this should be the lower of replacement cost and recoverable amount. The nature of the use of the asset, i.e. to provide a future service to the beneficiaries of the charity, makes an assessment of the recoverable amount in economic terms difficult to quantify. In order to recognise the asset without overstatement at full replacement cost, the trustees have included toy stocks at a round sum amount, approximately equal to 70% of replacement cost of stock taken on in August 2019. This is being depreciated at 15% a year on a straight line basis and the value is held as a designated fund.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022 (continued)

#### 1 ACCOUNTING POLICIES (continued)

##### d) Fixed assets (continued)

For other fixed assets, depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets at the following rates:

Office equipment	- 33% straight line
------------------	---------------------

##### e) Fund accounting

Funds held by the charity are either:

Unrestricted general funds	Funds which can be used in accordance with the charitable objects at the discretion of the trustees.
Designated funds	Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.
Restricted funds	Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose.

##### f) Basic Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

#### 2 LEGAL STATUS

The charity is an unincorporated organisation and registered with the Charity Commission in England and Wales on 2 July 2003. The charity is a public benefit entity.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022 (continued)

3 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2022 £	Total 2021
Staff costs (see note 4)	-	21,109	21,109	20,201
Printing, postage and stationery	-	1,102	1,102	366
Insurance	-	1,628	1,628	1,601
Telephone	-	1,157	1,157	1,608
Computer running costs	-	1,644	1,644	576
Rent and rates	-	6,226	6,226	6,225
Accountancy	-	864	864	924
Miscellaneous expenses	-	463	463	425
Depreciation	-	3,917	3,917	3,917
	-	<u>38,111</u>	<u>38,111</u>	<u>35,843</u>

Included within accountancy is £840 payable to the independent examiners for the annual independent examination (2021: £864).

4 STAFF COSTS	2022 £	2021 £
Wages and salaries	<u>21,109</u>	<u>20,201</u>
	<u>21,109</u>	<u>20,201</u>

The average number of employees during this year was 2 (2021: 2).

No employee received emoluments of more than £60,000 during this year.

No trustees received any remuneration during this year.

No trustees received amounts in respect of reimbursed expenses.

No members of key management personnel received any remuneration during this year.

The charity benefited from the services of a number of volunteers.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022 (continued)

5	TANGIBLE FIXED ASSETS	<b>Play equipment toys &amp; storage</b>	<b>Office furniture &amp; equipment</b>	<b>Total</b>
	COST OR VALUATION	£	£	£
	At beginning of year	23,996	1,754	25,750
	Additions	-	-	-
	At end of year	<u>23,996</u>	<u>1,754</u>	<u>25,750</u>
	DEPRECIATION			
	At beginning of year	7,200	1,120	8,320
	Charge for year	<u>3,600</u>	<u>317</u>	<u>3,917</u>
	At end of year	<u>10,800</u>	<u>1,437</u>	<u>12,237</u>
	NET BOOK VALUE			
	At end of year	<u>13,196</u>	<u>317</u>	<u>13,513</u>
	At beginning of year	<u>16,796</u>	<u>634</u>	<u>17,430</u>
6	DEBTORS	<b>2022</b>		<b>2021</b>
		£		£
	Prepayments	<u>1,291</u>		<u>1,120</u>
7	CREDITORS: amounts falling due within one year	<b>2022</b>		<b>2021</b>
		£		£
	Accruals	6,061		1,704
	Other creditors	<u>99</u>		<u>20</u>
		<u>6,160</u>		<u>1,724</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022 (continued)

8 MOVEMENT IN FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<b>Restricted funds</b>					
Community Chest grant	-	-	-	-	-
	-	-	-	-	-
<b>Designated funds</b>					
Toy fund	16,796	-	(3,600)	-	13,196
	16,796	-	(3,600)	-	13,196
<b>Unrestricted funds</b>					
	4,982	31,931	(34,510)	-	2,403
<b>Total funds</b>	<b>21,778</b>	<b>31,931</b>	<b>(38,111)</b>	<b>-</b>	<b>15,598</b>

#### Comparative fund movements for the year ended 31 July 2021

	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
<b>Restricted funds</b>					
Community Chest grant	500	-	(500)	-	-
	500	-	(500)	-	-
<b>Designated funds</b>					
Toy fund	20,396	-	(3,600)	-	16,796
	20,396	-	(3,600)	-	16,796
<b>Unrestricted funds</b>					
	6,736	29,989	(31,743)	-	4,982
<b>Total funds</b>	<b>27,632</b>	<b>29,989</b>	<b>(35,843)</b>	<b>-</b>	<b>21,778</b>

The Community Chest grant was used towards the costs of a family event for World Story Telling day which had to be re-scheduled to 2021 due to COVID-19.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022 (continued)

#### 9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>2022 Total</b>
<i>31 July 2022</i>	£	£	£	£
Fixed assets	13,196	-	317	13,513
Current assets	-	-	5,075	8,246
Current liabilities	-	-	(6,160)	(6,160)
	<u>13,196</u>	<u>-</u>	<u>2,403</u>	<u>15,598</u>

	<b>Designated funds</b>	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>2021 Total</b>
<i>31 July 2021</i>	£	£	£	£
Fixed assets	16,796	-	634	17,430
Current assets	-	-	6,706	6,072
Current liabilities	-	-	(1,724)	(1,724)
	<u>16,796</u>	<u>-</u>	<u>4,982</u>	<u>21,778</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2022 (continued)

#### 10 PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Restricted funds £	Unrestricted funds £	Total 2021 £
<b>INCOME</b>			
Donations and legacies	-	29,988	29,988
Investment income	-	1	1
<b>TOTAL INCOME</b>	<u>-</u>	<u>29,989</u>	<u>29,989</u>
<b>EXPENDITURE</b>			
Charitable activities	500	35,343	35,843
<b>TOTAL EXPENDITURE</b>	<u>500</u>	<u>35,343</u>	<u>35,843</u>
<b>NET MOVEMENT IN FUNDS</b>	(500)	(5,354)	(5,854)
<b>FUNDS BALANCE AT 1 AUGUST 2020</b>	500	27,132	27,632
<b>FUND BALANCE AT 31 JULY 2021</b>	<u>-</u>	<u>21,778</u>	<u>21,778</u>

**COMMUNITY PLAYLINK**

England & Wales - Charity number 1184505

---

# Accounts

---

**COMMUNITY PLAYLINK**  
**(REGISTERED CHARITY NUMBER : 1184505)**  
**TRUSTEES' REPORT AND UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

## **COMMUNITY PLAYLINK**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2021**

Community Playlink is a registered charity, number 1184505

#### **Trustees**

Richard Maunder	(Chairperson)
Dot Capes	(Secretary)
David Harper	(Treasurer)
John McGibbon	
Ann Compton	(resigned May 2021)
Anne Work	(resigned November 2021)

#### **Principal Office**

Swaythling Neighbourhood Centre  
Hampton Park Way  
Swaythling  
Southampton  
SO17 3AT

#### **Independent Examiner**

Knight Goodhead Limited  
7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire  
SO53 3DA

#### **Bankers**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill, West Malling  
Kent  
ME19 4JQ

## **COMMUNITY PLAYLINK TRUSTEES REPORT FOR THE YEAR ENDED 31 JULY 2021**

The trustees submit their report together with the financial statements of the charity for the year ended 31 July 2021. The information on page 1 forms part of this report.

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

The Charity is a charitable incorporated organisation (CIO). Community Playlink was an unincorporated organisation and it was decided to transfer the whole of the activities and assets to a CIO. This transfer took place on 1 August 2019 so this is the 2<sup>nd</sup> year of reporting under the CIO structure. The trustees who have served during the period and since the period end are set out on page 1. The trustees are elected at The Annual General Meeting. All trustees have been made aware of the guidance available on the Charity Commission website. None of the trustees received any remuneration and any reimbursed expenses are donated back to the charity.

### **OBJECTIVES AND ACTIVITIES**

The charity's principal objectives are:

To advance the education of children and their carers by providing or assisting in the provision of facilities, activities and group play in which parents, guardians and carers can participate when appropriate.

To advance the education of parents, guardians and carers in the better care and upbringing of children.

To promote the preservation and protection of the health and wellbeing of such children, their carers, and parents.

To meet these objectives the charity has continued to operate toy libraries at various locations in Southampton and give advice and support to affiliated toddler groups and registered child minders.

### **ACHIEVEMENTS AND PERFORMANCE**

The charity has continued to operate throughout the year although with some reduced services due to the covid restrictions.

Despite the restrictions in place, Community Playlink was able to continue to operate safely. They have been able to expand their provision and reach more families and children in a variety of creative ways.

Through Facebook they began a series of weekly Toy Tale sessions. This is another project, using the toys to support storytelling, which can also be loaned as a Toy Tales pack. The first quarter trial produced 1,980 views which dramatically increased each month to a staggering 39,500 in the last quarter of 2020.

### **PUBLIC BENEFIT**

In reviewing its aims and objectives, and in planning future activities, the charity has considered the Charity Commission Guidance on public benefit. The charity considers that its principal activities, as stated above, fulfil the requirements of charitable purpose and public benefit as set out in the Charities Act 2011.

## **FINANCIAL REVIEW**

The accounts for the year show a deficit of £5,854 after depreciation on toys of £3,600. Our Grant Funding from Southampton City Council for the year was £23,833. Unrestricted general funds at the year end were £4,348 (2020: £6,736).

The Trustees continue to make grant applications and to raise funds to ensure the Charity can continue at its present level.

## **RESERVES POLICY**

Community Playlink will endeavour to maintain a reserve equating to three month's costs to ensure that all commitments can be met.

## **TRUSTEES RESPONSIBILITIES**

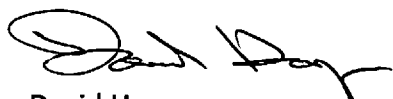
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that 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 members association constitution. 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 the board of Trustees  
and signed on its behalf by:



David Harper  
Trustee

Date: 13 May 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF COMMUNITY PLAYLINK**

I report to the trustees on my examination of the accounts of Community Playlink for the year ended 31 July 2021, which are set out on pages 5 to 12.

### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **INDEPENDENT EXAMINER'S STATEMENT**

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

- 1) accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2) the accounts do not accord with those records; or
- 3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



CJ GOODHEAD FCA  
Knight Goodhead Limited  
Chartered Accountants

13 May 2022

7 Bournemouth Road  
Chandler's Ford  
Eastleigh  
Hampshire SO53 3DA

## COMMUNITY PLAYLINK

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2021

	Notes	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020
<b>INCOME</b>					
Gift of assets from predecessor charity		-	-	-	40,812
Donations and legacies		-	29,988	29,988	29,502
Investment income		-	1	1	17
<b>TOTAL INCOME</b>		-	29,989	29,989	70,331
<b>EXPENDITURE</b>					
Charitable activities	3	500	35,343	35,843	42,699
<b>TOTAL EXPENDITURE</b>		500	35,343	35,843	42,699
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		(500)	(5,354)	(5,854)	27,632
<b>TRANSFERS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		(500)	(5,354)	(5,854)	27,632
<b>FUNDS BALANCE AT 1 AUGUST 2020</b>		500	27,132	27,632	-
<b>FUND BALANCE AT 31 JULY 2021</b>		-	21,778	21,778	27,632

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

## COMMUNITY PLAYLINK

### PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES PERIOD ENDED 31 JULY 2020

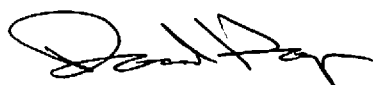
	Restricted funds £	Unrestricted funds £	Total 2020 £
<b>INCOME</b>			
Gift of assets from predecessor charity	-	40,812	40,812
Donations and legacies	500	29,002	29,502
Investment income	-	17	17
<b>TOTAL INCOME</b>	<b>500</b>	<b>69,831</b>	<b>70,331</b>
<b>EXPENDITURE</b>			
Charitable activities	-	42,699	42,699
<b>TOTAL EXPENDITURE</b>	<b>-</b>	<b>42,699</b>	<b>42,699</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>500</b>	<b>27,132</b>	<b>27,632</b>
FUNDS BALANCE AT 1 AUGUST 2019	-	-	-
<b>FUND BALANCE AT 31 JULY 2020</b>	<b>500</b>	<b>27,132</b>	<b>27,632</b>

## COMMUNITY PLAYLINK

### BALANCE SHEET AT 31 JULY 2021

	Notes	£	2021 £	£	2020 £
<b>FIXED ASSETS</b>					
Tangible fixed assets	5		17,430		20,396
<b>CURRENT ASSETS</b>					
Debtors	6	1,120		1,040	
Cash at bank and in hand		<u>4,952</u>		<u>6,976</u>	
			6,072		8,016
<b>CREDITORS: amounts falling due within one year</b>	7	<u>(1,724)</u>		<u>(780)</u>	
			(1,724)		(780)
<b>NET CURRENT ASSETS</b>			4,348		7,236
<b>NET ASSETS</b>			<u>21,778</u>		<u>27,632</u>
<b>FUNDS</b>					
Restricted funds	8		-		500
Unrestricted funds:					
Designated funds	9	16,796		20,396	
General fund	9	<u>4,982</u>		<u>6,736</u>	
			21,778		27,132
<b>TOTAL FUNDS</b>			<u>21,778</u>		<u>27,632</u>

Approved by the board of trustees on 13 May 2022  
and signed on its behalf by:



David Harper  
Treasurer

## **COMMUNITY PLAYLINK**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021**

#### **1 ACCOUNTING POLICIES**

##### **a) Accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP (FRS 102)).

The charity meets the definition of the 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 note.

The accounts have been prepared on the going concern basis.

##### **b) Income**

All income is included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income.

- Fundraising income is accounted for when earned.
- Donations and legacies are received by way of grants, donations, and gifts, and is included in full in the Statement of Financial Activities when receivable. Grants, when entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

##### **c) Expenditure**

Expenditure is recognised on an accrual basis as a liability is incurred. It includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates:

- Fundraising costs comprises those costs incurred by the charity in generating incoming resources other than from undertaking charitable activities.
- Charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

##### **d) Fixed assets**

Assets are only capitalised when purchase cost is equal to or greater than £500.

The trustees have adopted the alternative accounting policy of including toy stocks at valuation. In the opinion of the trustees, market value is not an appropriate basis and therefore valuation must be an assessment of the current value in use. In accordance with FRS 102 this should be the lower of replacement cost and recoverable amount. The nature of the use of the asset, i.e. to provide a future service to the beneficiaries of the charity, makes an assessment of the recoverable amount in economic terms difficult to quantify. In order to recognise the asset without overstatement at full replacement cost, the trustees have included toy stocks at a round sum amount, approximately equal to 70% of replacement cost of stock taken on in August 2019. This is being depreciated at 15% a year on a straight line basis and the value is held as a designated fund.

## **COMMUNITY PLAYLINK**

### **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021 (continued)**

#### **1 ACCOUNTING POLICIES (continued)**

##### **d) Fixed assets (continued)**

For other fixed assets, depreciation is provided so as to write off the cost of the fixed assets, less their residual value, in equal annual instalments over the estimated useful lives of the assets at the following rates:

Office equipment - 33% straight line

##### **e) Fund accounting**

Funds held by the charity are either:

Unrestricted general funds Funds which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated funds Funds which are set aside for specific purposes by the trustees to be used in accordance with the charitable objects.

Restricted funds Funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purpose.

##### **f) Basic Financial Instruments**

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities like trade and other debtors, cash at bank and creditors. These basic financial instruments are measured at transaction price. Financial assets and liabilities classified as due within one year are not amortised.

#### **2 LEGAL STATUS**

The charity is an unincorporated organisation and registered with the Charity Commission in England and Wales on 2 July 2003. The charity is a public benefit entity.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021 (continued)

3 CHARITABLE ACTIVITIES EXPENDITURE	Restricted funds £	Unrestricted funds £	Total 2021 £	Total 2020
Staff costs (see note 4)	500	19,701	20,201	25,392
Printing, postage and stationery	-	366	366	734
Insurance	-	1,601	1,601	1,688
Health and safety	-	-	-	30
Telephone	-	1,608	1,608	1,893
Computer running costs	-	576	576	809
Rent and rates	-	6,225	6,225	6,537
Accountancy	-	924	924	900
Miscellaneous expenses	-	425	425	313
Depreciation	-	3,917	3,917	4,403
	<u>500</u>	<u>35,343</u>	<u>35,843</u>	<u>42,699</u>

Included within accountancy is £864 payable to the independent examiners for the annual independent examination (2020: £780).

4 STAFF COSTS	2021 £	2020 £
Wages and salaries	<u>20,201</u>	<u>25,392</u>
	<u>20,201</u>	<u>25,392</u>

The average number of employees during this year was 2 (2020: 4).

No employee received emoluments of more than £60,000 during this year.

No trustees received any remuneration during this year.

No trustees received amounts in respect of reimbursed expenses.

No members of key management personnel received any remuneration during this year.

The charity benefited from the services of a number of volunteers.

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021 (continued)

5	TANGIBLE FIXED ASSETS	<b>Play equipment toys &amp; storage</b>	<b>Office furniture &amp; equipment</b>	<b>Total</b>
	COST OR VALUATION	£	£	£
	At beginning of year	23,996	803	24,799
	Additions	-	951	951
	At end of year	<u>23,996</u>	<u>1,754</u>	<u>25,750</u>
	DEPRECIATION			
	At beginning of year	3,600	803	4,403
	Charge for year	3,600	317	3,917
	At end of year	<u>7,200</u>	<u>1,120</u>	<u>8,320</u>
	NET BOOK VALUE			
	At end of year	<u>16,796</u>	634	<u>17,430</u>
	At beginning of year	<u>20,396</u>	-	<u>20,396</u>
6	DEBTORS	<b>2021</b>		<b>2020</b>
		£		£
	Prepayments	<u>1,120</u>		<u>1,040</u>
7	CREDITORS: amounts falling due within one year	<b>2021</b>		<b>2020</b>
		£		£
	Accruals	1,704		780
	Other creditors	20		-
		<u>1,724</u>		<u>780</u>

## COMMUNITY PLAYLINK

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 JULY 2021 (continued)

8	RESTRICTED FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
	Community Chest grant	500	-	(500)	-	-
		<u>500</u>	<u>-</u>	<u>(500)</u>	<u>-</u>	<u>-</u>

The Community Chest grant was to be used towards the costs of a family event for World Story Telling day which was re-scheduled to 2021 due to COVID-19.

9	UNRESTRICTED FUNDS	At beginning of year £	Income £	Expenditure £	Transfers £	At end of year £
	<i>Designated funds</i>					
	Toy fund	20,396	-	(3,600)	-	16,796
		<u>20,396</u>	<u>-</u>	<u>(3,600)</u>	<u>-</u>	<u>16,796</u>
	<i>General fund</i>					
		6,736	29,989	(31,743)	-	4,982
		<u>27,132</u>	<u>29,989</u>	<u>(35,343)</u>	<u>-</u>	<u>21,778</u>

#### 10 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	Restricted funds £	Unrestricted funds £	2021 Total £
<i>31 July 2021</i>				
Fixed assets	16,796	-	634	17,430
Current assets	-	-	6,072	6,072
Current liabilities	-	-	(1,724)	(1,724)
	<u>16,796</u>	<u>-</u>	<u>4,982</u>	<u>21,778</u>

	Designated funds £	Restricted funds £	Unrestricted funds £	2020 Total £
<i>31 July 2020</i>				
Fixed assets	20,396	-	-	20,396
Current assets	-	500	7,516	8,016
Current liabilities	-	-	(780)	(780)
	<u>20,396</u>	<u>500</u>	<u>6,736</u>	<u>27,632</u>