

**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**

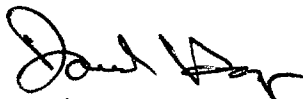
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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>		-	31,931	31,931	29,989
<b>EXPENDITURE</b>					
Charitable activities	3	-	38,111	38,111	35,843
<b>TOTAL EXPENDITURE</b>		-	38,111	38,111	35,843
<b>NET MOVEMENT IN FUNDS BEFORE TRANSFERS</b>		-	(6,180)	(6,180)	(5,854)
<b>TRANSFERS</b>		-	-	-	-
<b>NET MOVEMENT IN FUNDS AFTER TRANSFERS</b>		-	(6,180)	(6,180)	(5,854)
<b>FUNDS BALANCE AT 1 AUGUST 2021</b>		-	21,778	21,778	27,632
<b>FUND BALANCE AT 31 JULY 2022</b>		-	15,598	15,598	21,778

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

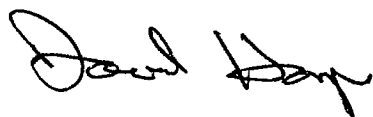
All income and expenditure derives from continuing activities.

# 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
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##### 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
		-	38,111	38,111	35,843

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	21,109	20,201
		<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><i>Restricted funds</i></b>					
	Community Chest grant	-	-	-	-	-
		-	-	-	-	-
	<b><i>Designated funds</i></b>					
	Toy fund	16,796	-	(3,600)	-	13,196
		16,796	-	(3,600)	-	13,196
	<b><i>Unrestricted funds</i></b>	4,982	31,931	(34,510)	-	2,403
	<b><i>Total funds</i></b>	21,778	31,931	(38,111)	-	15,598

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

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

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

	Designated funds	Restricted funds	Unrestricted funds	2022 Total
<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>

	Designated funds	Restricted funds	Unrestricted funds	2021 Total
<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>	-	29,989	29,989
<b>EXPENDITURE</b>			
Charitable activities	500	35,343	35,843
<b>TOTAL EXPENDITURE</b>	500	35,343	35,843
<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>	-	21,778	21,778