

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

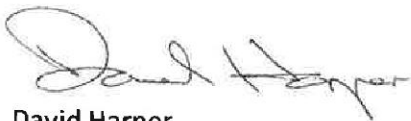
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

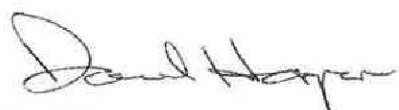
The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derives from continuing activities.

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BALANCE SHEET AT 31 JULY 2023

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

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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
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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 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.

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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.

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

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

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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 £
Restricted funds					
Community Chest grant	-	-	-	-	-
	-	-	-	-	-
Designated funds					
Toy fund	13,196	-	(3,600)	-	9,596
	13,196	-	(3,600)	-	9,596
Unrestricted funds	2,403	50,514	(40,991)	-	11,926
Total funds	15,599	50,514	(44,691)	-	21,422

Comparative fund movements for the year ended 31 July 2022

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

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

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

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Designated funds £	Restricted funds £	Unrestricted funds £	2023 Total £
<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>

	Designated funds £	Restricted funds £	Unrestricted funds £	2022 Total £
<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>

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