

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Southampton City Council, the Charity's main source of income, has withdrawn future funding after the end of 2025.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

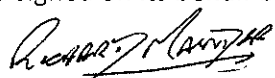
The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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').

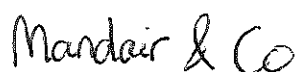
We report in respect of our examination of the Trustees' accounts carried out under section 145 of the 2011 Act and in carrying out our examination we have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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
Chartered Accountants
Partnership House
84 Lodge Road
Southampton
SO14 6RG

18/02/2026

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
TOTAL INCOME		13,650	45,067	58,717	38,149
EXPENDITURE					
Charitable activities	3	7,016	47,578	54,594	41,718
TOTAL EXPENDITURE		7,016	47,578	54,594	41,718
NET MOVEMENT IN FUNDS BEFORE TRANSFERS		6,634	(2,511)	4,123	(3,569)
TRANSFERS		-	-	-	-
NET MOVEMENT IN FUNDS AFTER TRANSFERS		6,634	(2,511)	4,123	(3,569)
FUNDS BALANCE AT 1 AUGUST 2024		-	17,953	17,953	21,522
FUND BALANCE AT 31 JULY 2025		6,634	15,442	22,076	17,953

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

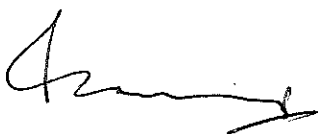
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BALANCE SHEET AT 31 JULY 2025


	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible fixed assets	5		2,592		6,485
CURRENT ASSETS					
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
CREDITORS: amounts falling due within one year					
	7	<u>(816)</u>		<u>(2,014)</u>	
			(816)		(2,014)
NET CURRENT ASSETS					
			19,484		11,468
NET ASSETS					
			<u>22,076</u>		<u>17,953</u>
FUNDS					
Restricted funds	8		6,634		-
Unrestricted funds:					
Designated funds	8	2,396		5,996	
General fund	8	<u>13,046</u>		<u>11,957</u>	
			15,442		17,953
TOTAL FUNDS					
			<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.

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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
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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 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.

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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	-
		7,016	40,578	47,594	41,718

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.

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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	23,996	2,634	26,630
	DEPRECIATION			
	At beginning of year	18,000	2,145	20,145
	Charge for year	3,600	293	3,893
	At end of year	21,600	2,438	24,038
	NET BOOK VALUE			
	At end of year	2,396	196	2,592
	At beginning of year	5,996	489	6,485
6	DEBTORS	2025	2024	
		£	£	
	Prepayments	1,308	1,308	
	Other debtors	-	2,275	
		1,308	3,583	
7	CREDITORS: amounts falling due within one year	2025	2024	
		£	£	
	Accruals	816	1,757	
	Other creditors	-	257	
		816	2,014	

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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 £
<i>Restricted funds</i>					
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
<i>Designated funds</i>					
Toy fund	5,996	-	(3,600)	-	2,396
	5,996	-	(3,600)	-	2,396
<i>Unrestricted funds</i>	11,957	45,067	(43,978)	-	13,046
<i>Total funds</i>	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 £
<i>Restricted funds</i>					
Garfield Weston grant	-	5,000	(5,000)	-	-
	-	5,000	(5,000)	-	-
<i>Designated funds</i>					
Toy fund	9,596	-	(3,600)	-	5,996
	9,596	-	(3,600)	-	5,996
<i>Unrestricted funds</i>	11,926	33,149	(33,118)	-	11,957
<i>Total funds</i>	21,522	38,149	(41,718)	-	17,953

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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>

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