

**Charity number: 1158377**

## **The Chanctonbury Community Playscheme CIO**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2019**

# **The Chanctonbury Community Playscheme CIO**

## **Contents**

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 4
<b>Independent examiner's report</b>	5
<b>Statement of financial activities</b>	6
<b>Balance sheet</b>	7
<b>Notes to the financial statements</b>	8 - 15

## **The Chanctonbury Community Playscheme CIO**

### **Reference and administrative details of the charity, its Trustees and advisers For the year ended 31 December 2019**

#### **Trustees**

Mr C Woodcock, Chairperson  
Mrs A Johnson, Treasurer  
Mrs P Cork, Friend's Secretary  
Mr K Woodcock, Member  
Ms Z Green, Member  
Mrs A Heath, Member  
Mrs Sarah Prince-Beldam, Member

#### **Charity registered number**

1158377

#### **Principal office**

The Pigeonhouse  
Findon  
Worthing  
West Sussex  
BN14 0RS

#### **Accountants**

Kreston Reeves LLP  
Chartered Accountants  
A2 Yeoman Gate  
Yeoman Way  
Worthing  
West Sussex  
BN13 3QZ

#### **Bankers**

National Westminster Bank Plc  
24 High Street  
Storrington  
Pulborough  
West Sussex  
RH20 4DX

## **The Chanctonbury Community Playscheme CIO**

### **Trustees' report For the year ended 31 December 2019**

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The Trustees present their annual report together with the financial statements of the charity for the year 1 January 2019 to 31 December 2019.

#### **Objectives and activities**

##### **a. Policies and objectives**

The playscheme started in the summer of 1977 at Rydon School, Thakeham, serving 29 special needs children for two weeks of the summer holiday and by 1981 was extended to four weeks each summer. By 1988 more than 70 children attended each day as demand increased. In 2014 the scheme was run for two weeks at Rydon School and two weeks at Oak Grove College, Worthing, and now offers 80 places each week. We have also opened a CCPS North in Muntham school in Horsham, which ran for the same 2 weeks as Rydon and held 24 places in 2015. Both playschemes joined together at Rydon school for the barbeque and race days.

The aim is to provide stimulating and new experiences for the children, some of whom might otherwise spend their summer holiday confined to home or in respite and also to enable parents and sibling members of their families to pursue the everyday holiday activities that we all take for granted. The playscheme allows the children with special needs to join in all the usual pursuits of children of their own age, with that extra supervision and careful planning put in place to enable them to participate fully without creating an abnormal environment.

The charity is a voluntary organisation and relies on the goodwill and support of the community to continue its work. It has a high adult:child ratio with a large number of team leaders and team of coordinators (as well as first aiders) to ensure it runs smoothly each day.

At least 70 young volunteers from local schools & colleges help and support the attendees as well as volunteer drivers and escorts. Due to the large size and scale of operation, running costs are high. It puts in a great deal of time to ensure that the children have a fantastic time in a safe environment.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

#### **Achievements and performance**

##### **a. Review of activities**

In 2019 the charity undertook its summer playscheme, which was attended by over 100 children, around 50 at Rydon and 65 at Oakgrove. The playscheme ran for 3 weeks across the summer holidays. We had over 30 volunteers who helped run the playscheme, who we reimbursed for their travel expenses. The charity continued to receive support from the West Sussex County Council where we received £15,000 to aid us in our activities.

Income for year totalled £47,530 (2018: £47,948), the income is largely made up of donations and grants £24,319 (2018: £30,922) which is largely from the West Sussex County Council of £15,000. Other income of £19,020 (2018: £15,303) relates to personal contributions for the playscheme. Expenditure amounts to £64,103 (2018: £62,556), the largest expenditure relates to depreciation charges £13,127 (2018: £15,896), other larger costs amount to equipment (£9,563), volunteer reimbursements (£11,525) and the hire of venue (£8,396).

## **The Chanctonbury Community Playscheme CIO**

### **Trustees' report (continued)**

**For the year ended 31 December 2019**

### **Strategic report (continued)**

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **Covid-19**

Covid-19 has a significant affect on the charity post year end. The planned playscheme in the summer holidays in 2020 was cancelled which would take a significant chunk of income out of the charity. However by taking the decision to cancel early they were able to save money on equipment, volunteer expenses and any other costs the charity may have undertaken. The charity also still received the £15,000 grant from the West Sussex County Council despite the playscheme not running in 2020. The trustees will continue to monitor the costs of the charity to keep these at a minimum throughout 2020. The charity has every intention of being back to normal in 2021 and running the playscheme.

##### **b. Reserves policy**

The attached financial statements show the state of the finances as at 31 December 2019. The Expenditure Fund, needed to cover the notice period which the charity would be required to give to its users, being a year, has been established at £65,000 (2018: £65,000).

#### **Structure, governance and management**

##### **a. Constitution**

The Chanctonbury Community Playscheme CIO is a registered charity, number 1158377, and is constituted under a Trust deed.

##### **b. Methods of appointment or election of Trustees**

Members of the Management Committee are elected from volunteers for a term of three years and all other members of the Committee are elected from volunteers on an annual basis. The Committee has the power to fill a normal vacancy by co-option and also to co-opt up to two additional members, such as Play Leaders.

##### **c. Financial risk management**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

## **The Chanctonbury Community Playscheme CIO**

### **Trustees' report (continued)**

**For the year ended 31 December 2019**

#### **Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 October 2020 and signed on their behalf by:

.....  
**Mr C Woodcock**

## **The Chanctonbury Community Playscheme CIO**

### **Independent examiner's report For the year ended 31 December 2019**

#### **Independent examiner's report to the Trustees of The Chanctonbury Community Playscheme CIO ('the charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2019.

#### **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 2011 Act').

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 5 November 2020

# The Chanctonbury Community Playscheme CIO

## Statement of financial activities For the year ended 31 December 2019

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
<b>Income from:</b>					
Donations and legacies	2	24,319	-	24,319	30,922
Other trading activities		19,020	-	19,020	15,303
Investments	3	83	-	83	48
Other income		4,108	-	4,108	1,675
<b>Total income</b>		<b>47,530</b>	<b>-</b>	<b>47,530</b>	<b>47,948</b>
<b>Expenditure on:</b>					
Charitable activities	4	64,103	-	64,103	62,556
<b>Total expenditure</b>		<b>64,103</b>	<b>-</b>	<b>64,103</b>	<b>62,556</b>
<b>Net movement in funds</b>		<b>(16,573)</b>	<b>-</b>	<b>(16,573)</b>	<b>(14,608)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		92,453	4,019	96,472	111,080
Net movement in funds		(16,573)	-	(16,573)	(14,608)
<b>Total funds carried forward</b>		<b>75,880</b>	<b>4,019</b>	<b>79,899</b>	<b>96,472</b>

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

The notes on pages 8 to 15 form part of these financial statements.



# The Chanctonbury Community Playscheme CIO

## Balance sheet As at 31 December 2019

	Note	2019 £	2018 £
<b>Fixed assets</b>			
Tangible assets	9	<u>1,578</u>	<u>14,705</u>
		<b>1,578</b>	14,705
<b>Current assets</b>			
Debtors	10	-	15,000
Cash at bank and in hand		<u>79,071</u>	<u>67,417</u>
		<b>79,071</b>	82,417
Creditors: amounts falling due within one year	11	<u>(750)</u>	<u>(650)</u>
<b>Net current assets</b>		<u><b>78,321</b></u>	<u>81,767</u>
<b>Total net assets</b>		<u><b>79,899</b></u>	<u>96,472</u>
<b>Charity funds</b>			
Restricted funds	12	<u>4,019</u>	<u>4,019</u>
Unrestricted funds	12	<u>75,880</u>	<u>92,453</u>
<b>Total funds</b>		<u><b>79,899</b></u>	<u>96,472</u>

The financial statements were approved and authorised for issue by the Trustees on 29 October 2020 and signed on their behalf by:

**Mr C Woodcock**

**Mrs A Johnson**

The notes on pages 8 to 15 form part of these financial statements.

## **The Chanctonbury Community Playscheme CIO**

### **Notes to the financial statements For the year ended 31 December 2019**

#### **1. Accounting policies**

##### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity has elected to apply all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), prior to mandatory adoption for accounting periods beginning on or after 1 January 2019.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Chanctonbury Community Playscheme CIO meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **1.2 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

##### **1.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**Notes to the financial statements  
For the year ended 31 December 2019**

**1. Accounting policies (continued)**

**1.4 Tangible fixed assets and depreciation**

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 5 years straight line
Fixtures and fittings	- 5 years straight line
Computer equipment	- 5 years straight line

**1.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**1.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**1.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

## The Chanctonbury Community Playscheme CIO

### Notes to the financial statements For the year ended 31 December 2019

#### 2. Income from donations and legacies

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Donations	9,319	<b>9,319</b>	15,922
Grants	15,000	<b>15,000</b>	15,000
	<u>24,319</u>	<u><b>24,319</b></u>	<u>30,922</u>

#### 3. Investment income

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Investment income - interest	83	<b>83</b>	48
	<u>83</u>	<u><b>83</b></u>	<u>48</u>

#### 4. Analysis of expenditure on charitable activities

##### Summary by fund type

	Unrestricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Playscheme	64,103	<b>64,103</b>	62,556
	<u>64,103</u>	<u><b>64,103</b></u>	<u>62,556</u>

#### 5. Analysis of expenditure by activities

	Support costs 2019 £	Total funds 2019 £	Total funds 2018 £
Playscheme	64,103	<b>64,103</b>	62,556
	<u>64,103</u>	<u><b>64,103</b></u>	<u>62,556</u>
Total 2018	<u>62,556</u>	<u>62,556</u>	

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2019

### 5. Analysis of expenditure by activities (continued)

#### Analysis of support costs

	<b>Playscheme 2019 £</b>	<b>Total funds 2019 £</b>	<b>Total funds 2018 £</b>
Sundries	2,078	<b>2,078</b>	1,655
Travel costs	5,487	<b>5,487</b>	4,661
Entertainment	6,227	<b>6,227</b>	5,066
Supplies and refreshments	1,450	<b>1,450</b>	2,099
Equipment	9,563	<b>9,563</b>	4,070
Volunteer reimbursements	11,525	<b>11,525</b>	19,972
Hire of venue	8,396	<b>8,396</b>	7,510
Wages and salaries	5,500	<b>5,500</b>	917
Depreciation	13,127	<b>13,127</b>	15,896
Governance costs	750	<b>750</b>	710
	<u>64,103</u>	<u><b>64,103</b></u>	<u>62,556</u>

### 6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £750 (2018 - £710).

### 7. Staff costs

	<b>2019 £</b>	<b>2018 £</b>
Wages and salaries	<b>5,500</b>	917
	<u><b>5,500</b></u>	<u>917</u>

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

	<b>2019 No.</b>	<b>2018 No.</b>
Staff numbers	<b>1</b>	1
	<u><b>1</b></u>	<u>1</u>

No employee received remuneration amounting to more than £60,000 in either year.

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2019

### 8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2018 - £NIL).

During the year ended 31 December 2019, no Trustee expenses have been incurred (2018 - £NIL).

### 9. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2019	63,136	14,505	1,841	79,482
At 31 December 2019	63,136	14,505	1,841	79,482
<b>Depreciation</b>				
At 1 January 2019	53,278	10,197	1,302	64,777
Charge for the year	9,858	2,901	368	13,127
At 31 December 2019	63,136	13,098	1,670	77,904
<b>Net book value</b>				
At 31 December 2019	-	1,407	171	1,578
At 31 December 2018	9,858	4,308	539	14,705

### 10. Debtors

	2019 £	2018 £
<b>Due within one year</b>		
Grants receivable	-	15,000
	-	15,000

### 11. Creditors: Amounts falling due within one year

	2019 £	2018 £
Accruals and deferred income	750	650

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2019

### 12. Statement of funds

#### Statement of funds - current year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Designated Funds - all funds	<b>75,000</b>	-	-	<b>75,000</b>
<b>General funds</b>				
General Funds	<b>17,453</b>	<b>47,530</b>	<b>(64,103)</b>	<b>880</b>
<b>Total Unrestricted funds</b>	<b>92,453</b>	<b>47,530</b>	<b>(64,103)</b>	<b>75,880</b>
<b>Restricted funds</b>				
Child funding	<b>4,019</b>	-	-	<b>4,019</b>
<b>Total of funds</b>	<b>96,472</b>	<b>47,530</b>	<b>(64,103)</b>	<b>79,899</b>

#### Designated Funds

The designated fund has been put aside to cover any necessary costs that would occur in the notice period for the which the charity would be required to give its users. This is reviewed annually by the Trustees and increased or decreased when required.

#### Restricted funds - Child Funding

The child funding restricted fund has been set to provide funding for children whose parents are unable to meet the Playscheme parent contributions and unable to obtain any other source of funding.

# The Chanctonbury Community Playscheme CIO

## Notes to the financial statements For the year ended 31 December 2019

### 12. Statement of funds (continued)

#### Statement of funds - prior year

	Balance at 1 January 2018 £	Income £	Expenditure £	Balance at 31 December 2018 £
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Designated Funds	75,000	-	-	75,000
<b>General funds</b>				
General Funds	32,061	47,948	(62,556)	17,453
<b>Total Unrestricted funds</b>	107,061	47,948	(62,556)	92,453
<b>Restricted funds</b>				
Child funding	4,019	-	-	4,019
<b>Total of funds</b>	111,080	47,948	(62,556)	96,472

### 13. Analysis of net assets between funds

#### Analysis of net assets between funds - current year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,578	-	1,578
Current assets	75,052	4,019	79,071
Creditors due within one year	(750)	-	(750)
<b>Total</b>	75,880	4,019	79,899



## The Chanctonbury Community Playscheme CIO

### Notes to the financial statements For the year ended 31 December 2019

#### 13. Analysis of net assets between funds (continued)

##### Analysis of net assets between funds - prior year

	Unrestricted funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	14,705	-	14,705
Current assets	78,398	4,019	82,417
Creditors due within one year	(650)	-	(650)
<b>Total</b>	<b>92,453</b>	<b>4,019</b>	<b>96,472</b>

#### 14. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2019.

#### 15. Post balance sheet events

The Covid-19 pandemic has forced the charity to not run its Play scheme in the summer holidays of 2020. This is not an ideal scenario for the charity, but we remain in a strong financial position and are planning for the 2021 playschemes already.