

**Sunbeams Play**  
**Unaudited financial statements**  
**31 May 2019**

# **Sunbeams Play**

## **Financial statements**

**Year ended 31 May 2019**

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	<b>Pages</b>
Trustees' annual report	<b>1 to 6</b>
Independent examiner's report to the trustees	<b>7</b>
Statement of financial activities	<b>8</b>
Statement of financial position	<b>9</b>
Notes to the financial statements	<b>10 to 21</b>

# Sunbeams Play

## Trustees' annual report

### Year ended 31 May 2019

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The Trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2019.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

#### Reference and administrative details

<b>Registered charity name</b>	Sunbeams Play
<b>Charity registration number</b>	1152188
<b>Principal office</b>	7 Enterprise Court Gapton Hall Road Great Yarmouth Norfolk NR31 0ND

#### The trustees

The trustees who served during the year and at the date of approval were as follows:

Tracey Hicks (Chair) (appointed 3 September 2018)  
Cameron Barlow (appointed 2 December 2019)  
Keith Bendell (resigned 29 October 2018)  
Benjamin Dorsett (appointed 25 July 2018)  
David McLaren  
Elizabeth Prentice  
David Warner  
Charles Watt (appointed 29 October 2018)  
Mandy Webster (appointed 2 March 2020)

<b>Independent examiner</b>	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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<b>Bankers</b>	HSBC 181 King Street Great Yarmouth Norfolk NR30 1LS
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# **Sunbeams Play**

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

**Year ended 31 May 2019**

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### **Objectives and activities**

#### **Principal activity**

The principal activity of Sunbeams Play is that of an after school and holiday club for 3 year olds and above with autistic spectrum conditions that will enable them, their siblings and parents to interact with each other through play. Staff and parents will be able to exchange information and will be signposted to other relevant organisations.

#### **Charitable objectives**

To promote and protect the physical and mental health of children, young people and their families who live with autistic spectrum disorders, Aspergers syndrome and attention related disorders through providing and promoting appropriate care, support, development and opportunities, education and practical advice.

Sunbeams Play is a registered charity which provides a fun, safe and caring environment for children and young people with an Autistic Spectrum Disorder to thrive. The charity understands how difficult it can be for these children and young people to engage in mainstream activities due to a variety of social need and anxieties. At Sunbeams Play they can relax and play in an environment that is suitable for them, alongside or with others who have the same/similar needs. Sunbeams is a self-referral centre in Great Yarmouth which aims to provide a safe, understanding and secure setting for children affected by autism and related conditions and offer respite to parents.

#### **Public benefit statement**

The Trustees have had due regard to the Charity Commission's public benefit guidance.

# Sunbeams Play

## Trustees' annual report *(continued)*

### Year ended 31 May 2019

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#### **Achievements and performance**

Sunbeams Play achieved an Ofsted Outstanding Grade in August 2017.

Over the past eighteen months Sunbeams Play has continued to develop in all areas:

#### **Groups**

Due to increased need we have relaunched the Tuesday session as a youth group for 16 to 21 year olds with the intention to increase to 25 year olds through natural development. We continue to hold three younger specialist groups with up to fifteen children and young people attending each group on a regular basis. This is the maximum number that we feel is appropriate to the children's needs and now hold a waiting list for all three groups. Children registered on the waiting list are offered spaces during the school holidays as the regular sessions other than Tuesdays are increased from a three hour session to half or full days. Our additional young carers group continues to offer advice and support to siblings who often feel neglected and alone due to the needs of the key child. The sessions allow them time to relax, discuss worries and to spend time with friends and peers facing similar issues.

A Lego Club is held for male carers and is open to the community, providing opportunities for dads/carers to interact with their children and access advice and support from the facilitators or other parents and take part in Lego Therapy to gain skills and understanding around their children's needs.

In addition to our annual visit from the Icen Harley Owners group providing each child/young person and their siblings with an Easter egg, the children and families were provided with trips at Easter, during the summer and at Christmas, a summer fete and visits from Father Christmas.

#### **Support**

We continue to offer support through our established support service and we are able to offer 1-1 support to parents, carers, siblings and the children/young people themselves, through 1-1 sessions at school or our satellite office providing greater privacy and a weekly Parent Support Group. Alongside 1-1 support the manager and support coordinator continue to facilitate parenting programmes including;

- 123 Magic Behaviour Management programme recommended by ADDiSS for children and young people with additional needs (3-12yrs).
- Barnardo's Cygnet programme looking at autism, it's effects and how to support children's needs (5-18yrs). There is currently only one other team in Norfolk able to provide this programme and we are the only team able to facilitate the additional modules looking at Puberty, Sexual Awareness and Relationships in Norfolk and Suffolk.
- Lego Therapy is provided by Monica (Manager) and Sue (support coordinator) looking at communication.
- Our support coordinator is able to offer the Socialeyes programme from the National Autistic Society teaching young people social cues and rules.
- Dyslexia support can be offered following the support coordinators completion of level 3 dyslexia support.

We have also provided various workshops for parents and staff to support mental health and well-being linked to autism and related conditions.

Advocacy is provided to families of children and young people registered to attend Sunbeams play, accompanying parents during Family Support Plan meetings, clinic appointments, SEN assessments and Educational Health Care Plan reviews increasing confidence and encouraging parents to have a voice in a difficult and intimidating situation, ensuring the children are provided with the appropriate support to enable them to access education, social and medical services, improving their lives and enabling them to work towards their full potential.

# Sunbeams Play

## Trustees' annual report *(continued)*

### Year ended 31 May 2019

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#### ***Sunbeams Play Setting***

Following refurbishment, we continue to update resources and equipment with plans to hold additional family events such as bingo evenings and craft fairs.

The website continues to be regularly updated with news articles, photos and programme of events. We continue to run two Facebook pages that are monitored daily and used regularly by parents to access information and support and have a third supported account run by a parent sharing their daughter's journey.

We were chosen as one of the charities for the Global Make Some Noise Fund and Barton Railway with money raising events and activities continuing into the coming year.

As our reputation has grown and awareness increased we have been approached by a number of organisations for advice and support:

- The local Time and Tide museum have asked for our advice and input to create a 'safe area'.
- Children's services and Early Help regular refer families
- Police - having close links to the police service we working closely with officers to ensure children and young people attending are fully aware of the consequences of inappropriate behaviour and that Autism is recognised and understood.
- Education – Sunbeams provides support and advocacy within 16 local schools, 2 colleges and a training centre
- Local Health clinics – Sunbeams provides support and reports for parents as well as attending appointments at the request of the parent or paediatrician.
- GP surgery groups have requested talks and training.

#### ***Children/young people***

We have continued to secured bursaries to help those struggling due to financial difficulties enabling them to continue to access sessions and ensure continuity.

Through the 'All about me' folders, needs are identified and personalized plans put in place to monitor, enhance and develop progress, outcome charts are used to measure children's progress. Information gathered enables us to ensure progress, consistency and quality of provision for our users. Analysis of the data informs the Trustees of business needs for the Centre and shapes our strategic planning.

#### ***Staff***

Along with required training staff have continued to access personal development through training opportunities including Self Harming, Supporting Bereavement and other mental health difficulties Avoidance and SEN Law, Step on, Family.

#### **Financial review**

Total income amounted to £196,259 (2018: £165,661) and after incurring expenditure of £176,673 (2018: £188,507), the net income amounted to £19,586 (2018: net expenditure £22,846).

#### **Reserves policy**

Holding reserves not required for the day to day operations is always difficult for smaller charities. The funds we are fortunate enough to raise are most often for a designated purpose, even if that purpose is over an extended time period, say paying for salaries for example. Thus it is never easy to put "x" months of operating expenses on one side. We continue to look at having a level of reserves available to cover three months' expenditure, which amounts to approximately £43,500. However, we believe that tight financial control with a heavy emphasis on weekly cash management and the production of management accounts within two and a half weeks of the month end is vital. This together with a heavy focus on the submission and tight monitoring of the progress of grant applications is the most appropriate way to manage our financial position.

# Sunbeams Play

## Trustees' annual report *(continued)*

### Year ended 31 May 2019

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#### Reserves policy *(continued)*

The charity had free reserves, represented by net current assets in the general fund, of £10,606 at the year-end (2018: net current liabilities totalling £2,363). In addition to this the charity held £25,669 (2018: £16,812) of restricted reserves to be used in accordance with specific restrictions imposed by donors.

#### Plans for future periods

There were three key objectives for the year 2019/2020:

- To continue the Sunbeams Play commitment to providing exceptional service and support to children with an autistic spectrum disorder
- To strengthen the board of Trustees and with it the financial management and overall governance of the charity
- To build up the financial strength of the charity to enable us to continue with our services and to be in a better position to deal with unforeseen events

See also note 20 to the accounts for the charity's response to the Coronavirus.

#### Structure, governance and management

##### Governing document

Sunbeams Play was formed on 28 May 2013 and is a Charitable Incorporated Organisation governed by the constitution and registered with the Charity Commission (registration number 1152188).

##### Recruitment and appointment of Trustees

Apart from the first Trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as Trustee, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

##### Induction and training of Trustees

All new Trustees will be provided with copies of:

- The Charity's Trust Deed
- The latest accounts of the Charity

New Trustees are encouraged to read the Charity Commission guidance notes The Essential Trustee - "What you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

##### Risk management

The Trustees review the risks of the charity on a regular basis and have implemented policies and procedures to mitigate exposure to these risks. In addition, a review of all financial risks is undertaken on a regular basis.

##### Organisational structure

During the year covered by the accounts and the financial year 2019/2020, Sunbeams Play has upgraded the board of Trustees and the responsibilities of each board member. Both the two senior executives within Sunbeams serve on the board. The board normally meets quarterly, but has the ability to meet more frequently if required. There are committees for finance, premises and logistics and human resources. Finance meets monthly, the others meet as required depending on their individual requirements. In addition, starting in mid-2020, board members will be circulated with a broader range of papers of interest to them and their areas of responsibility inbetween formal meetings.

# **Sunbeams Play**

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

### **Year ended 31 May 2019**

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#### **True and fair override**

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 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

#### **Independent examiner**

A resolution to reappoint Mark Proctor of Lovewell Blake LLP as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The Trustees' annual report was approved on 30 June 2020 and signed on behalf of the board of trustees by:

Charles Watt  
Trustee



# Sunbeams Play

## Independent examiner's report to the trustees of Sunbeams Play

### Year ended 31 May 2019

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I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2019 which comprise the statement of financial activities, statement of financial position and the related notes.

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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 Act.

#### Independent examiner's statement

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 company as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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 since 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.

Mark Proctor FCA DChA  
Independent Examiner

Lovewell Blake LLP  
Chartered accountants  
Bankside 300  
Peachman Way  
Broadland Business Park  
Norwich  
NR7 0LB

30 June 2020

# Sunbeams Play

## Statement of financial activities

Year ended 31 May 2019

		Unrestricted funds £	2019 Restricted funds £	Total funds £	2018 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	107,506	49,103	156,609	126,091
Charitable activities	5	38,745	905	39,650	38,896
Other income	6	—	—	—	674
<b>Total income</b>		<u>146,251</u>	<u>50,008</u>	<u>196,259</u>	<u>165,661</u>
<b>Expenditure</b>					
Charitable activities	7	<u>143,522</u>	<u>33,151</u>	<u>176,673</u>	<u>188,507</u>
<b>Total expenditure</b>		<u>143,522</u>	<u>33,151</u>	<u>176,673</u>	<u>188,507</u>
<b>Net income/(expenditure) before transfer of funds</b>		2,729	16,857	19,586	(22,846)
Transfers between funds		8,000	(8,000)	—	—
<b>Net movement in funds</b>		<u>10,729</u>	<u>8,857</u>	<u>19,586</u>	<u>(22,846)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>24,676</u>	<u>16,812</u>	<u>41,488</u>	<u>64,334</u>
<b>Total funds carried forward</b>		<u>35,405</u>	<u>25,669</u>	<u>61,074</u>	<u>41,488</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 10 to 21 form part of these financial statements.

# Sunbeams Play

## Statement of financial position

31 May 2019

		2019		2018	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	12		24,799		27,039
<b>Current assets</b>					
Debtors	13	4,739		352	
Cash at bank and in hand		<u>35,545</u>		<u>17,929</u>	
		40,284		18,281	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(4,009)</u>		<u>(3,832)</u>	
<b>Net current assets</b>			<u>36,275</u>		<u>14,449</u>
<b>Total assets less current liabilities</b>			<u>61,074</u>		<u>41,488</u>
<b>Net assets</b>			<u>61,074</u>		<u>41,488</u>
<b>Funds of the charity</b>					
Restricted funds			25,669		16,812
Unrestricted funds			<u>35,405</u>		<u>24,676</u>
<b>Total charity funds</b>	16		<u>61,074</u>		<u>41,488</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 June 2020 and are signed on behalf of the board by:

Charles Watt  
Trustee

The notes on pages 10 to 21 form part of these financial statements.

# Sunbeams Play

## Notes to the financial statements

Year ended 31 May 2019

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### 1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Enterprise Court, Gapton Hall Road, Great Yarmouth, Norfolk, NR31 0ND.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 issued in October 2019, and the Charities Act 2011.

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 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) issued 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 charity constitutes a public benefit entity as defined by FRS 102.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

The Trustees and the team at Sunbeams Play have made good progress over the current year covered by these accounts which has continued through the financial year 2019/2020. The changes and the methodology now employed, as set out in the Trustees' report under reserves policy and organisational structure, have provided the charity with much better financial and management control. This has resulted in an improvement in our statement of financial position (page 9). This modest but steady improvement has continued through the current financial year. We continue to put forward robust and well thought through requests for grants and have a continuing good response. For the reasons set out above the Trustees continue to adopt the going concern basis in the preparation of these accounts. The Trustees have taken into account the effects of the Coronavirus in making this assessment (see note 20).

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

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### 3. Accounting policies *(continued)*

#### Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

#### Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

#### Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% & 11% Straight line
Equipment	-	33% straight line

# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

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### 3. Accounting policies *(continued)*

#### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

#### Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	7,506	1,536	9,042

# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Grants</b>			
Three Guineas Trust	100,000	–	100,000
Asda	–	300	300
Birketts	–	10,000	10,000
Boshier	–	1,000	1,000
Geoffrey Watling Charity	–	3,000	3,000
Groundworks UK	–	4,000	4,000
Screwfix	–	1,634	1,634
Tesco	–	4,131	4,131
Voluntary Norfolk	–	300	300
Wychwood Charitable Trust	–	1,080	1,080
Beach	–	1,000	1,000
Children In Need	–	–	–
NCF	–	19,872	19,872
Norfolk Carers	–	–	–
Sir Jules Thorn	–	–	–
Greggs Community Fund	–	–	–
Momentum	–	250	250
Iceni Harley Owners	–	1,000	1,000
	<u>107,506</u>	<u>49,103</u>	<u>156,609</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
<b>Donations</b>			
Donations	8,854	–	8,854
<b>Grants</b>			
Three Guineas Trust	–	60,000	60,000
Asda	–	–	–
Birketts	–	–	–
Boshier	–	–	–
Geoffrey Watling Charity	–	–	–
Groundworks UK	–	–	–
Screwfix	–	–	–
Tesco	–	–	–
Voluntary Norfolk	–	–	–
Wychwood Charitable Trust	–	–	–
Beach	–	–	–
Children In Need	–	27,000	27,000
NCF	–	26,092	26,092
Norfolk Carers	–	300	300
Sir Jules Thorn	–	600	600
Greggs Community Fund	–	2,000	2,000
Momentum	–	245	245
Iceni Harley Owners	–	1,000	1,000
	<u>8,854</u>	<u>117,237</u>	<u>126,091</u>

# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

### 5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Fees	38,473	—	38,473
Fundraising	168	905	1,073
Merchandise sales	104	—	104
	<u>38,745</u>	<u>905</u>	<u>39,650</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Fees	37,078	—	37,078
Fundraising	1,735	—	1,735
Merchandise sales	83	—	83
	<u>38,896</u>	<u>—</u>	<u>38,896</u>

### 6. Other income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Other income	<u>—</u>	<u>—</u>	<u>674</u>	<u>674</u>



# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Rent	20,002	1,679	21,681
Fees and salaries	84,720	26,369	111,089
Staff training	2,912	—	2,912
Gas and electricity	2,642	—	2,642
Water	25	—	25
Printer, postage and stationery	1,454	—	1,454
Insurance	1,863	—	1,863
Repairs and renewals	2,649	—	2,649
Telephone	1,736	—	1,736
Accountancy and payroll fees	3,345	—	3,345
Miscellaneous	58	2,051	2,109
Depreciation	10,240	—	10,240
Cleaning	796	—	796
IT costs	324	—	324
Licenses and regulations	—	—	—
Recruitment	—	—	—
Sessions	280	1,078	1,358
Other costs	6,814	—	6,814
Legal and professional fees	3,662	1,974	5,636
	<u>143,522</u>	<u>33,151</u>	<u>176,673</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Rent	20,419	1,350	21,769
Fees and salaries	21,643	90,032	111,675
Staff training	2,025	1,314	3,339
Gas and electricity	2,858	3,200	6,058
Water	459	—	459
Printer, postage and stationery	849	500	1,349
Insurance	759	—	759
Repairs and renewals	4,215	1,600	5,815
Telephone	1,981	—	1,981
Accountancy and payroll fees	2,274	—	2,274
Miscellaneous	1,611	—	1,611
Depreciation	10,946	—	10,946
Cleaning	503	—	503
IT costs	379	—	379
Licenses and regulations	306	—	306
Recruitment	199	—	199
Sessions	7,390	11,695	19,085
Other costs	—	—	—
Legal and professional fees	—	—	—
	<u>78,816</u>	<u>109,691</u>	<u>188,507</u>

# Sunbeams Play

## Notes to the financial statements *(continued)*

### Year ended 31 May 2019

#### 8. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	10,240	10,946

#### 9. Independent examination fees

	2019 £	2018 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,052	2,064

#### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2019 £	2018 £
Wages and salaries	103,898	106,202
Social security costs	5,273	3,782
Employer contributions to pension plans	1,918	1,691
	111,089	111,675

The average head count of employees during the year was 10 (2018: 11).

No employee received employee benefits of more than £60,000 during the year (2018: Nil).

#### 11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 June 2018	42,760	15,168	57,928
Additions	8,000	—	8,000
<b>At 31 May 2019</b>	50,760	15,168	65,928
<b>Depreciation</b>			
At 1 June 2018	19,188	11,701	30,889
Charge for the year	7,642	2,598	10,240
<b>At 31 May 2019</b>	26,830	14,299	41,129
<b>Carrying amount</b>			
<b>At 31 May 2019</b>	23,930	869	24,799
At 31 May 2018	23,572	3,467	27,039

# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

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### 13. Debtors

	2019 £	2018 £
Trade debtors	918	58
Prepayments and accrued income	3,821	294
	<u>4,739</u>	<u>352</u>

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

	2019 £	2018 £
Trade creditors	1	—
Accruals and deferred income	2,052	2,544
Social security and other taxes	1,956	1,288
	<u>4,009</u>	<u>3,832</u>

### 15. Pensions and other post retirement benefits

#### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,918 (2018: £1,691).

# Sunbeams Play

## Notes to the financial statements *(continued)*

### Year ended 31 May 2019

#### 16. Analysis of charitable funds

2019	At 1 June 2018 £	Income £	Expenditure £	Transfers £	At 31 May 2019 £
<b>General funds</b>					
General funds	24,676	146,251	(143,522)	8,000	35,405
<b>Restricted funds</b>					
Asda	–	300	(300)	–	–
Beach	–	1,000	–	–	1,000
Birketts	–	10,000	–	–	10,000
Bishop of Norwich	–	700	(700)	–	–
Boshier Circus	–	1,000	(614)	–	386
Broadland Meridan Mental Health and Wellbeing Fund	2,358	–	(2,358)	–	–
East of England Co-op Loneliness Fund	1,150	300	(1,442)	–	8
Geoffrey Watling Charity	–	3,000	–	–	3,000
Greggs Foundation	2,000	–	(2,000)	–	–
Groundworks UK	–	4,000	–	(4,000)	–
Handelsbanken Mental Health and Wellbeing	3,170	–	(1,421)	–	1,749
Iceni Harley Owners	–	1,000	(1,000)	–	–
Iwill	–	2,077	(2,074)	–	3
Little Acorns Community Fund	2,000	2,000	(4,000)	–	–
Lovewell Blake Fund	1,545	1,750	(2,009)	–	1,286
Momentum	–	250	(167)	–	83
New Endeavour Rangers Fund	989	1,885	(2,600)	–	274
Paul Bassham Community First	500	–	(500)	–	–
Resolute Community Fund	2,000	2,000	(3,974)	–	26
Screwfix	–	1,634	–	–	1,634
Shelroy Charitable Trust	1,100	–	(1,100)	–	–
Silk Purse Fund	–	2,160	(1,821)	–	339
Target Follow	–	2,000	(1,679)	–	321
Tesco	–	4,131	–	(4,000)	131
Voluntary Norfolk	–	300	–	–	300
Walking for Norfolk	–	5,000	(3,136)	–	1,864
Wychwood Charitable Trust	–	1,080	–	–	1,080
Other Restricted Funds	–	2,441	(256)	–	2,185
	<u>41,488</u>	<u>196,259</u>	<u>(176,673)</u>	<u>–</u>	<u>61,074</u>

**General Funds** - 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.

**Asda** - Towards costs of running youth clubs.

**Beach** - Towards costs of running youth clubs.

**Birketts** - Towards providing a resource centre and wellbeing.

# Sunbeams Play

## Notes to the financial statements *(continued)*

Year ended 31 May 2019

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**Bishop of Norwich** - Towards costs of running youth clubs.

**Boshier Circus** - Grant towards trips and activities.

**Broadland Meridan Mental Health and Wellbeing Fund** - To provide training for parents with children affected by autistic spectrum disorders.

**East of England Co-op Loneliness Fund** - Towards a new training room to expand support available for parents and carers and costs of running youth clubs.

**Geoffrey Watling Charity** - Towards providing a resource centre.

**Greggs Foundation** - Grant towards trips and activities.

**Groundworks UK** - Towards costs for artificial grass.

**Handelsbanken Mental Health and Wellbeing** - To support the costs of the parent support group.

**Iceni Harley Owners** - Cover running costs.

**Iwill Fund** - Towards staff costs and resources for youth clubs.

**Little Acorns Community Fund** - Towards costs incurred improving the garden.

**Lovewell Blake Fund** - Towards staff costs and craft resources.

**Momentum** - Helping the charity to support young people better.

**New Endeavour Rangers Fund** - Grant towards trips and activities.

**Paul Bassham Community First** - Towards staff costs.

**Resolute Community Fund** - Towards staff costs, offering support for parents, carers and young people.

**Screwfix** - Towards refurbishment costs.

**Shelroy Charitable Trust Fund** - Towards a new office space and meeting room expanding the support available for parents and carers.

**Silk Purse Fund** - To offer a bursary to help children and young people whose families are struggling financially to attend the centre.

**Target Follow** - Towards providing a resource centre.

**Tesco** - Towards costs for artificial grass and training.

**Voluntary Norfolk** - Towards training costs.

**Walking for Norfolk** - Towards staff costs for young carers.

**Wychwood Charitable Trust** - To offer a bursary to help children and young people whose families are struggling financially to attend the centre.

**Other restricted funds** - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

# Sunbeams Play

## Notes to the financial statements *(continued)*

### Year ended 31 May 2019

The transfer of funds relates to fixed assets, for which the restriction conditions were met on purchase.

2018	At 1 June 2017 £	Income £	Expenditure £	Transfers £	At 31 May 2018 £
<b>General funds</b>					
General funds	29,539	48,424	(78,816)	25,529	24,676
<b>Restricted funds</b>					
Bill Moore Fund	–	1,250	(1,250)	–	–
Broadland Meridan Mental Health and Wellbeing Fund	–	3,672	(1,314)	–	2,358
Children in Need	–	27,000	(27,000)	–	–
East of England Co-op Loneliness Fund	–	2,500	(1,350)	–	1,150
Flux Family Fund	–	1,500	(1,500)	–	–
Greggs Foundation	–	2,000	–	–	2,000
Handelsbanken Mental Health and Wellbeing	–	3,170	–	–	3,170
Iceni Harley Owners	–	1,000	(1,000)	–	–
John Laing Charitable Trust	–	1,000	(1,000)	–	–
Little Acorns Community Fund	–	2,000	–	–	2,000
Lovewell Blake Fund	–	2,000	(455)	–	1,545
Momentum	–	245	(245)	–	–
New Endeavour Rangers Fund	–	1,500	(511)	–	989
Norfolk Carers Support	–	300	(300)	–	–
Norfolk Youth Fund	–	1,700	(1,700)	–	–
Paul Bassham Community First	–	500	–	–	500
Resolute Community Fund	–	2,000	–	–	2,000
Shelroy Charitable Trust	–	3,300	(2,200)	–	1,100
Sir Jules Thorn Charitable Trust	–	600	(600)	–	–
Three Guineas Trust	34,795	60,000	(69,266)	(25,529)	–
	<u>64,334</u>	<u>165,661</u>	<u>(188,507)</u>	<u>–</u>	<u>41,488</u>

# Sunbeams Play

## Notes to the financial statements *(continued)*

### Year ended 31 May 2019

#### 17. Analysis of net assets between funds

Year ended 31 May 2019

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2019 £</b>	Total Funds 2018 £
Tangible fixed assets	24,799	–	24,799	27,039
Current assets	14,615	25,669	40,284	18,281
Creditors	(4,009)	–	(4,009)	(3,832)
Net assets	<u>35,405</u>	<u>25,669</u>	<u>61,074</u>	<u>41,488</u>

Year ended 31 May 2018

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2018 £</b>	Total Funds 2017 £
Tangible fixed assets	27,039	–	27,039	25,529
Current assets	1,469	16,812	18,281	40,005
Creditors	(3,832)	–	(3,832)	(1,200)
Net assets	<u>24,676</u>	<u>16,812</u>	<u>41,488</u>	<u>64,334</u>

#### 18. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	<b>2019 £</b>	2018 £
Not later than 1 year	15,284	7,000
Later than 1 year and not later than 5 years	<u>38,210</u>	<u>–</u>
	<u>53,494</u>	<u>7,000</u>

#### 19. Related parties

There were no related party transactions during the year (2018: £Nil)

# Sunbeams Play

## Notes to the financial statements *(continued)*

### Year ended 31 May 2019

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#### 20. Post balance sheet events

Since the closure of the financial year (May 2019) covered by this report there have been a number of significant events:

1) As set out elsewhere we have made significant progress in 2019/2020 in a number of key areas both in terms of management and finance. This has resulted in an organisation significantly different than the one covered by these accounts.

2) Sunbeams Play has had to deal with the Coronavirus in line with the rest of the UK and most parts of the world. We are pleased to be able to say that we believe to date (30 June 2020) we have weathered the crisis well. We shut in March. Since then we have kept in touch on a continuing basis with our children and, importantly, their families. This also applied to our staff, most of whom were furloughed. We have closely monitored our financial condition and we are pleased with the current level of our resources.

Our goal since March has been to reopen as soon as possible. The summer holidays are fast approaching and with the education system not universally providing good home schooling courses and children with an autistic spectrum disorder being more affected by lockdown than many we felt this is vital.

As a result, we will open in mid-July 2020 with sessions running through the summer. The response from staff and children to this news has been very enthusiastic. We have a lot of work to finish in the next few weeks, but it will be marvellous to be open again.