

# SANDCASTLES PLAYGROUP

England & Wales · Charity number 1029267

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1993-11-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 21 Hawks Drive  
Tiverton  
EX16 6WW

**Phone** 01884259825

**Email** [info@sandcastlestiverton.co.uk](mailto:info@sandcastlestiverton.co.uk)

## Activities

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**Objects:** THE AIMS OF THE PRE-SCHOOL ARE TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITY;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

**Activities:** The charity aims to encourage and enhance the development and education of children primarily under school age.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Devon

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-08-31 | £464,473 | £432,240    | -      | -         |
| 2023-08-31 | £393,274 | £389,613    | -      | -         |
| 2022-08-31 | £395,246 | £383,229    | -      | -         |
| 2021-08-31 | £374,364 | £397,317    | -      | -         |
| 2020-08-31 | £350,060 | £339,154    | -      | -         |

## Trustees

| Name                    | Role  | Appointed  |
|-------------------------|-------|------------|
| <b>MISS LYN GRATTEN</b> | Chair | 2021-10-07 |
| Angie Fisher            |       | 2011-10-11 |
| Karen Embley            |       | 2018-10-04 |
| Lisa Slocombe           |       | 2019-08-30 |
| Melissa Lockyer         |       | 2011-10-11 |
| <b>NORMA WEBBER</b>     |       | 2012-10-17 |
| <b>SHARON BROADHEAD</b> |       |            |

**SANDCASTLES PLAYGROUP**

England & Wales - Charity number 1029267

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# Accounts

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**SANDCASTLES PRE-SCHOOL**  
**YEAR ENDED 31 AUGUST 2024**

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**SANDCASTLES PRE-SCHOOL  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 AUGUST 2024**

**Reference and administration details**

|                                    |  |
|------------------------------------|--|
| <b>Charity registration number</b> | 1029267  |
| <b>Principal address</b>           | Sandcastles Pre School<br>Barrington Street<br>Tiverton<br>Devon                           |
| <b>Committee</b>                   | Lisa Slocombe<br>Norma Webber<br>Sharon Broadhead<br>Linda Jenkins (Chair)<br>Karen Embley |
| <b>Custodian Trustees</b>          | Melissa Lockyer<br>Angie Fisher  |

**Structure, governance and management**

The governing document of the charity is a constitution modelled on the pre-school constitution produced by the Pre School Learning Alliance.

The original constitution was adopted in March 1992 and was most recently updated in 2008.

The members of the Committee, who are trustees for the purposes of The Charities Acts, are elected every year at the Annual General Meeting.

The leasehold property of the charity is vested in Custodian Trustees who are appointed by the Committee.

**Objectives and activities**

The aim of the Charity is to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. In planning its activities the charity has considered the Charity Commission's guidance on public benefit.

**Financial review and reserves policy**

The surplus for the year to 31 August 2024 was £31,400 and this has increased the General Reserve to £105,637 at the balance sheet date. This further strengthens the financial position following the difficult years affected by the Covid pandemic.

The Charity expects to maintain a general reserve equivalent to at least two months running costs, together with sufficient funds to cover redundancy costs in the event of cessation.

The Restricted Fund, which includes lottery funding, is a fund set up to collect for expenditure on play equipment and other resources.

**This report was approved on 30 June 2025**

Linda Jenkins (Chair)

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31<sup>st</sup> AUGUST 2024**

**INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE**

This report on the accounts of Sandcastles Pre-School for the year ended 31<sup>st</sup> August 2024, which are set out on pages 3 to 6, is in respect of an examination carried out under section 145 of the Charities Act 2011.

**Responsibilities and basis of the report**

As the charity's trustees 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 accounts carried out under section 145 of the 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 Act

**Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

**R Mugford  
Certified Accountant**

21 Angel Hill  
Tiverton  
Devon  
EX16 6PE

**27 June 2025**

**SANDCASTLES PRE-SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 AUGUST 2024**

|   | Notes | Unrestricted<br>General<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---|-------|--------------------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |       |                                      |                         |                    |                    |
| <b>Incoming resources from generated funds:</b>       |       |                                      |                         |                    |                    |
| Voluntary income: Fund raising activities             |       | 83                                   | 1,353                   | 1,436              | 1,137              |
| Investment income                                     |       | 1,064                                |                         | 1,064              | 274                |
| <b>Incoming resources from charitable activities:</b> |       |                                      |                         |                    |                    |
| Fees and vouchers                                     |       | 453,685                              |                         | 453,685            | 387,891            |
| One to One funding                                    |       | 8,288                                |                         | 8,288              | 3,972              |
| Other income  |       | 0                                    |                         | 0                  | 0                  |
|   |       | <u>463,120</u>                       | <u>1,353</u>            | <u>464,473</u>     | <u>393,274</u>     |
| <b>Resources expended</b>                             |       |                                      |                         |                    |                    |
| <b>Charitable activities</b>                          |       |                                      |                         |                    |                    |
| Staff costs   | 2     | 372,295                              |                         | 372,295            | 336,101            |
| Property costs  |       | 19,745                               | 520                     | 20,265             | 18,057             |
| Office costs  |       | 7,106                                |                         | 7,106              | 6,441              |
| Equipment costs                                       |       | 1,095                                |                         | 1,095              | 393                |
| Other support costs                                   |       | 29,439                               |                         | 29,439             | 26,761             |
|   |       | <u>429,680</u>                       | <u>520</u>              | <u>430,200</u>     | <u>387,753</u>     |
| <b>Governance costs</b>                               | 3     | <u>2,040</u>                         |                         | <u>2,040</u>       | <u>1,860</u>       |
| <b>Total resources expended</b>                       |       | <u>431,720</u>                       | <u>520</u>              | <u>432,240</u>     | <u>389,613</u>     |
| <b>Net surplus for the year before transfers</b>      |       | 31,400                               | 833                     | 32,233             | 3,661              |
| <b>Transfers between funds</b>                        |       |                                      |                         | 0                  | 0                  |
| <b>Net movement in funds</b>                          |       | 31,400                               | 833                     | 32,233             | 3,661              |
| <b>Fund balances brought forward</b>                  |       | 74,237                               | 1,294                   | 75,531             | 71,870             |
| <b>Fund balances carried forward</b>                  |       | <u>105,637</u>                       | <u>2,127</u>            | <u>107,764</u>     | <u>75,531</u>      |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SANDCASTLES PRE-SCHOOL  
BALANCE SHEET  
31 AUGUST 2024**

|                                       | Notes |         |        |
|---------------------------------------|-------|---------|--------|
|                                       |       | 2024    | 2023   |
|                                       |       | £       | £      |
| <b>Current assets</b>                 |       |         |        |
| Cash at bank and in hand              |       | 107,042 | 78,011 |
| Wages paid in advance                 |       | 5,922   | 5,414  |
|                                       |       | 112,964 | 83,425 |
| <b>Creditors: Amounts falling due</b> |       |         |        |
| within one year                       | 5     | 5,200   | 7,894  |
| <b>Net current assets</b>             |       | 107,764 | 75,531 |
| <b>Net assets</b>                     |       | 107,764 | 75,531 |
| <b>Funds</b>                          |       |         |        |
| Unrestricted income fund:             |       |         |        |
| General fund                          | 6     | 105,637 | 74,237 |
| Restricted income fund:               |       |         |        |
| Committee account                     |       | 2,127   | 1,294  |
|                                       |       | 107,764 | 75,531 |

Approved on behalf of the Committee on 30 June 2025

Linda Jenkins

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2024  
NOTES TO THE ACCOUNTS**

**3. Governance**

Governance costs of £2,040 (2023: £1,860) represent fees, including VAT, paid to the independent examiner for accountancy services and examination of the accounts.

**4. Trustee remuneration and expenses**

No trustee received any remuneration or reimbursement of expenses during the year.

**5. Creditors**

|          | <u>2024</u> | <u>2023</u> |
|----------|-------------|-------------|
|          | £           | £           |
| Accruals | 5,200       | 7,894       |
|          | 5,200       | 7,894       |

**6. Movements in funds**

|                   | <u>At 01/09/2023</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/08/2024</u> |
|-------------------|----------------------|---------------------------|---------------------------|----------------------|
|                   | £                    | £                         | £                         | £                    |
| Restricted funds  | 1,294                | 1,353                     | 520                       | 2,127                |
| Unrestricted fund | 74,237               | 463,120                   | 431,720                   | 105,637              |
|                   | 75,131               | 464,473                   | 432,240                   | 107,764              |

**SANDCASTLES PRE-SCHOOL  
INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31 AUGUST 2024**

|  | <u>General</u><br><u>Fund</u><br>£ | <u>Restricted</u><br><u>Funds</u><br>£ | <u>2024</u><br>£      | <u>2023</u><br>£     |
|--|------------------------------------|--|-----------------------|----------------------|
| <b>Receipts</b>                        |                                    |  |                       |                      |
| Fees: Parents                          | 172,789                            |  | 172,789               | 196,628              |
| Vouchers                               | 280,896                            |  | 280,896               | 191,263              |
| One to One funding                     | 8,288                              |  | 8,288                 | 3,972                |
| Fund raising                           | 83                                 | 1,353                                  | 1,436                 | 1,137                |
| Interest                               | 1,064                              |  | 1,064                 | 274                  |
|  | <u>463,120</u>                     | <u>1,353</u>                           | <u>464,473</u>        | <u>393,274</u>       |
| <b>Payments</b>                        |                                    |  |                       |                      |
| Wages                                  | 372,295                            |  | 372,295               | 336,101              |
| Rent, water and waste collection       | 2,869                              |  | 2,869                 | 2,598                |
| Heat and light                         | 7,618                              |  | 7,618                 | 5,766                |
| Property repairs and maintenance       | 5,299                              | 520                                    | 5,819                 | 5,743                |
| Cleaning                               | 3,959                              |  | 3,959                 | 3,950                |
| Postage stationery and office expenses | 6,284                              |  | 6,284                 | 5,314                |
| Telephone                              | 822                                |  | 822                   | 1,127                |
| Equipment repairs and renewals         | 1,095                              |  | 1,095                 | 393                  |
| Children's resources                   | 14,406                             |  | 14,406                | 14,745               |
| Food and refreshments                  | 6,904                              |  | 6,904                 | 6,882                |
| Insurance and Subscriptions            | 3,863                              |  | 3,863                 | 3,738                |
| Other expenses                         | 4,266                              |  | 4,266                 | 1,396                |
| Accountancy                            | 2,040                              |  | 2,040                 | 1,860                |
|  | <u>431,720</u>                     | <u>520</u>                             | <u>432,240</u>        | <u>389,613</u>       |
| <b>Surplus/deficit for the year</b>    | 31,400                             | 833                                    | 32,233                | 3,661                |
| Transfers between funds                |                                    |  |                       |                      |
| Funds brought forward                  | <u>74,237</u>                      | <u>1,294</u>                           | <u>75,531</u>         | <u>71,870</u>        |
| Funds carried forward                  | <u><u>105,637</u></u>              | <u><u>2,127</u></u>                    | <u><u>107,764</u></u> | <u><u>75,531</u></u> |

**SANDCASTLES PLAYGROUP**

England & Wales - Charity number 1029267

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# Accounts

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**SANDCASTLES PRE-SCHOOL**  
**YEAR ENDED 31 AUGUST 2023**

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**SANDCASTLES PRE-SCHOOL  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 AUGUST 2023**

**Reference and administration details**

**Charity registration number** 1029267

**Principal address** Sandcastles Pre School  
Barrington Street  
Tiverton  
Devon

**Committee**

Lisa Slocombe  
Norma Webber  
Sharon Broadhead  
Linda Jenkins (Chair)  
Karen Embley

**Custodian Trustees** Melissa Lockyer  
Angie Fisher

**Structure, governance and management**

The governing document of the charity is a constitution modelled on the pre-school constitution produced by the Pre School Learning Alliance.

The original constitution was adopted in March 1992 and was most recently updated in 2008.

The members of the Committee, who are trustees for the purposes of The Charities Acts, are elected every year at the Annual General Meeting.

The leasehold property of the charity is vested in Custodian Trustees who are appointed by the Committee.

**Objectives and activities**

The aim of the Charity is to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. In planning its activities the charity has considered the Charity Commission's guidance on public benefit.

**Financial review and reserves policy**

A modest surplus was achieved in the year to 31 August 2023 and this has increased the General Reserve to £74,237 at the balance sheet date. This further strengthens the financial position following the difficult years affected by the Covid pandemic.

The Charity expects to maintain a general reserve equivalent to at least two months running costs, together with sufficient funds to cover redundancy costs in the event of cessation.

The Restricted Fund, which includes lottery funding, is a fund set up to collect for expenditure on play equipment and other resources.

**This report was approved on** 24 JUNE 2024

Linda Jenkins (Chair)

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31<sup>st</sup> AUGUST 2023**

**INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE**

This report on the accounts of Sandcastles Pre-School for the year ended 31<sup>st</sup> August 2023, which are set out on pages 3 to 6, is in respect of an examination carried out under section 145 of the Charities Act 2011.

**Responsibilities and basis of the report**

As the charity's trustees 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 accounts carried out under section 145 of the 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 Act

**Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

**R Mugford  
Certified Accountant**

21 Angel Hill  
Tiverton  
Devon  
EX16 6PE

**24 June 2024**

**SANDCASTLES PRE-SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 AUGUST 2023**

|   | Notes | Unrestricted<br>General<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|---|-------|--------------------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |       |                                      |                         |                    |                    |
| <b>Incoming resources from generated funds:</b>       |       |                                      |                         |                    |                    |
| Voluntary income: Fund raising activities             |       |                                      | 1,137                   | 1,137              | 323                |
| Investment income                                     |       | 271                                  | 3                       | 274                | 16                 |
| <b>Incoming resources from charitable activities:</b> |       |                                      |                         |                    |                    |
| Fees and vouchers                                     |       | 387,891                              |                         | 387,891            | 385,981            |
| One to One funding                                    |       | 3,972                                |                         | 3,972              | 8,926              |
| Other income  |       | 0                                    |                         | 0                  | 0                  |
|   |       | <u>392,134</u>                       | <u>1,140</u>            | <u>393,274</u>     | <u>395,246</u>     |
| <b>Resources expended</b>                             |       |                                      |                         |                    |                    |
| <b>Charitable activities</b>                          |       |                                      |                         |                    |                    |
| Staff costs   | 2     | 336,101                              |                         | 336,101            | 331,579            |
| Property costs  |       | 18,057                               |                         | 18,057             | 12,196             |
| Office costs  |       | 6,441                                |                         | 6,441              | 10,578             |
| Equipment costs                                       |       | 393                                  |                         | 393                | 1,098              |
| Other support costs                                   |       | 26,761                               |                         | 26,761             | 25,978             |
|   |       | <u>387,753</u>                       | <u>0</u>                | <u>387,753</u>     | <u>381,429</u>     |
| <b>Governance costs</b>                               | 3     | <u>1,860</u>                         |                         | <u>1,860</u>       | <u>1,800</u>       |
| <b>Total resources expended</b>                       |       | <u>389,613</u>                       | <u>0</u>                | <u>389,613</u>     | <u>383,229</u>     |
| <b>Net surplus for the year before transfers</b>      |       | 2,521                                | 1,140                   | 3,661              | 12,017             |
| <b>Transfers between funds</b>                        |       |                                      |                         | 0                  | 0                  |
| <b>Net movement in funds</b>                          |       | 2,521                                | 1,140                   | 3,661              | 12,017             |
| <b>Fund balances brought forward</b>                  |       | 71,716                               | 154                     | 71,870             | 59,853             |
| <b>Fund balances carried forward</b>                  |       | <u>74,237</u>                        | <u>1,294</u>            | <u>75,531</u>      | <u>71,870</u>      |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SANDCASTLES PRE-SCHOOL  
BALANCE SHEET  
31 AUGUST 2023**

|   | Notes | 2023   |        | 2022   |        |
|---|-------|--------|--------|--------|--------|
|   |       | £      | £      | £      | £      |
| <b>Current assets</b>                                 |       |        |        |        |        |
| Cash at bank and in hand                              |       | 78,011 |        | 74,697 |        |
| Wages paid in advance                                 |       | 5,414  |        | 5,086  |        |
|   |       | 83,425 |        | 79,783 |        |
| <b>Creditors: Amounts falling due within one year</b> |       |        |        |        |        |
|   | 5     |        | 7,894  |        | 7,913  |
| <b>Net current assets</b>                             |       |        | 75,531 |        | 71,870 |
| <b>Net assets</b>                                     |       |        | 75,531 |        | 71,870 |
| <br><b>Funds</b>                                      |       |        |        |        |        |
| Unrestricted income fund:                             |       |        |        |        |        |
| General fund  | 6     |        | 74,237 |        | 71,716 |
| Restricted income fund:                               |       |        |        |        |        |
| Committee account                                     |       |        | 1,294  |        | 154    |
|   |       |        | 75,531 |        | 71,870 |

Approved on behalf of the Committee on 24 June 2024

Linda Jenkins

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2023  
NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

**Basis of Accounting**

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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sandcastles Pre-School 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.

**Income**

Income is included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Grants and donations are included when the conditions for receipt are met.
- Investment income is included when receivable.

**Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory obligations of the charity.

**2. Staff costs and numbers**

|                                     | <u>2023</u>    | <u>2022</u>    |
|-------------------------------------|----------------|----------------|
|                                     | £              | £              |
| Gross salaries and wages            | 315,018        | 311,138        |
| Employers' national insurance costs | 15,141         | 14,643         |
| Employers' pension costs            | 5,942          | 5,798          |
| Total                               | <u>336,101</u> | <u>331,579</u> |

The average number of full time equivalent employees during the year was:

|                       | <u>2023</u> | <u>2022</u> |
|-----------------------|-------------|-------------|
| Charitable activities | <u>20</u>   | <u>20</u>   |

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2023  
NOTES TO THE ACCOUNTS**

3. **Governance**

Governance costs of £1,860 (2022: £1,800) represent fees, including VAT, paid to the independent examiner for accountancy services and examination of the accounts.

4. **Trustee remuneration and expenses**

No trustee received any remuneration or reimbursement of expenses during the year.

5. **Creditors**

|          | <u>2023</u>  | <u>2022</u>  |
|----------|--------------|--------------|
|          | £            | £            |
| Accruals | 7,894        | 7,913        |
|          | <u>7,894</u> | <u>7,913</u> |

6. **Movements in funds**

|                   | <u>At 01/09/2022</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/08/2023</u> |
|-------------------|----------------------|---------------------------|---------------------------|----------------------|
|                   | £                    | £                         | £                         | £                    |
| Restricted funds  | 154                  | 1,140                     | 0                         | 1,294                |
| Unrestricted fund | 71,716               | 392,134                   | 389,613                   | 74,237               |
|                   | <u>71,870</u>        | <u>393,274</u>            | <u>389,163</u>            | <u>75,531</u>        |

**SANDCASTLES PRE-SCHOOL  
INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31 AUGUST 2023**

|  | <u>General<br/>Fund</u><br>£ | <u>Restricted<br/>Funds</u><br>£ | <u>2023</u><br>£ | <u>2022</u><br>£ |
|--|------------------------------|----------------------------------|------------------|------------------|
| <b>Receipts</b>                        |                              |                                  |                  |                  |
| Fees: Parents                          | 202,034                      |                                  | 202,034          | 180,834          |
| Vouchers                               | 191,263                      |                                  | 191,263          | 205,147          |
| One to One funding                     | 3,972                        |                                  | 3,972            | 8,926            |
| Fund raising                           |                              | 1,161                            | 1,161            | 323              |
| Interest                               | 274                          |                                  | 274              | 16               |
|  | <u>397,543</u>               | <u>1,161</u>                     | <u>398,704</u>   | <u>395,246</u>   |
| <b>Payments</b>                        |                              |                                  |                  |                  |
| Wages                                  | 336,101                      |                                  | 336,101          | 331,579          |
| Rent, water and waste collection       | 2,598                        |                                  | 2,598            | 2,728            |
| Heat and light                         | 5,766                        |                                  | 5,766            | 2,858            |
| Property repairs and maintenance       | 5,743                        |                                  | 5,743            | 3,148            |
| Cleaning                               | 3,950                        |                                  | 3,950            | 3,462            |
| Postage stationery and office expenses | 5,314                        |                                  | 5,314            | 7,275            |
| Telephone                              | 1,127                        |                                  | 1,127            | 3,303            |
| Equipment repairs and renewals         | 393                          |                                  | 393              | 1,098            |
| Children's resources                   | 14,745                       |                                  | 14,745           | 14,224           |
| Food and refreshments                  | 6,882                        |                                  | 6,882            | 5,936            |
| Insurance and Subscriptions            | 3,738                        |                                  | 3,738            | 3,284            |
| T shirts                               | 0                            |                                  | 0                | 115              |
| Other expenses                         | 1,396                        |                                  | 1,396            | 2,419            |
| Accountancy                            | 1,860                        |                                  | 1,860            | 1,800            |
|  | <u>389,613</u>               | <u>0</u>                         | <u>389,613</u>   | <u>383,229</u>   |
| <b>Surplus/deficit for the year</b>    | 7,930                        | 1,161                            | 9,091            | 12,017           |
| Transfers between funds                |                              |                                  |                  |                  |
| Funds brought forward                  | <u>71,716</u>                | <u>154</u>                       | <u>71,870</u>    | <u>59,853</u>    |
| Funds carried forward                  | <u>79,646</u>                | <u>1,315</u>                     | <u>80,961</u>    | <u>71,870</u>    |

**SANDCASTLES PLAYGROUP**

England & Wales - Charity number 1029267

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# Accounts

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**SANDCASTLES PRE-SCHOOL**  
**YEAR ENDED 31 AUGUST 2022**

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**SANDCASTLES PRE-SCHOOL  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 AUGUST 2022**

**Reference and administration details**

**Charity registration number** 1029267

**Principal address** Sandcastles Pre School  
Barrington Street  
Tiverton  
Devon

**Committee**

Lisa Slocombe  
Norma Webber  
Sharon Broadhead  
Linda Jenkins (Chair)  
Karen Embley

**Custodian Trustees** Melissa Lockyer  
Angie Fisher

**Structure, governance and management**

The governing document of the charity is a constitution modelled on the pre-school constitution produced by the Pre School Learning Alliance.

The original constitution was adopted in March 1992 and was most recently updated in 2008.

The members of the Committee, who are trustees for the purposes of The Charities Acts, are elected every year at the Annual General Meeting.

The leasehold property of the charity is vested in Custodian Trustees who are appointed by the Committee.

**Objectives and activities**

The aim of the Charity is to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. In planning its activities the charity has considered the Charity Commission's guidance on public benefit.

**Financial review and reserves policy**

As anticipated the financial circumstances have improved following difficult years in which the effects of the pandemic led to a deficit in the year to 31 August 2021. This has been reversed and the surplus for the year has restored the reserves to a more satisfactory level.

The Charity expects to maintain a general reserve equivalent to at least two months running costs, together with sufficient funds to cover redundancy costs in the event of cessation.

The Restricted Fund, which includes lottery funding, is a fund set up to collect for expenditure on play equipment and other resources.

**This report was approved on 9 October 2023**

Linda Jenkins (Chair)

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31<sup>st</sup> AUGUST 2022**

**INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE**

This report on the accounts of Sandcastles Pre-School for the year ended 31<sup>st</sup> August 2022, which are set out on pages 3 to 6, is in respect of an examination carried out under section 145 of the Charities Act 2011.

**Responsibilities and basis of the report**

As the charity's trustees 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 accounts carried out under section 145 of the 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 Act

**Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

**S Legassick FCCA**

21 Angel Hill  
Tiverton  
Devon  
EX16 6PE

**9 October 2023**

**SANDCASTLES PRE-SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 AUGUST 2022**

|   | Notes | Unrestricted<br>General<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|---|-------|--------------------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |       |                                      |                         |                    |                    |
| <b>Incoming resources from generated funds:</b>       |       |                                      |                         |                    |                    |
| Voluntary income: Fund raising activities             |       |                                      | 323                     | 323                | 1,338              |
| Grants, including Covid support                       |       |                                      |                         | 0                  | 9,984              |
| Investment income                                     |       | 16                                   |                         | 16                 | 27                 |
| <b>Incoming resources from charitable activities:</b> |       |                                      |                         |                    |                    |
| Fees and vouchers                                     |       | 385,981                              |                         | 385,981            | 359,696            |
| One to One funding                                    |       | 8,926                                |                         | 8,926              | 3,170              |
| Other income  |       | 0                                    |                         | 0                  | 149                |
|   |       | <u>394,923</u>                       | <u>323</u>              | <u>395,246</u>     | <u>374,364</u>     |
| <b>Resources expended</b>                             |       |                                      |                         |                    |                    |
| <b>Charitable activities</b>                          |       |                                      |                         |                    |                    |
| Staff costs   | 2     | 331,579                              |                         | 331,579            | 344,739            |
| Property costs  |       | 12,196                               |                         | 12,196             | 10,951             |
| Office costs  |       | 10,578                               |                         | 10,578             | 8,125              |
| Equipment costs                                       |       | 1,098                                |                         | 1,098              | 6,574              |
| Other support costs                                   |       | 24,336                               | 1,642                   | 25,978             | 25,128             |
|   |       | <u>379,787</u>                       | <u>1,642</u>            | <u>381,429</u>     | <u>395,517</u>     |
| <b>Governance costs</b>                               | 3     | <u>1,800</u>                         |                         | <u>1,800</u>       | <u>1,800</u>       |
| <b>Total resources expended</b>                       |       | <u>381,587</u>                       | <u>1,642</u>            | <u>383,229</u>     | <u>397,317</u>     |
| <b>Net surplus for the year before transfers</b>      |       | 13,336                               | -1,319                  | 12,017             | -22,953            |
| <b>Transfers between funds</b>                        |       |                                      |                         | 0                  | 0                  |
| <b>Net movement in funds</b>                          |       | 13,336                               | -1,319                  | 12,017             | -22,953            |
| <b>Fund balances brought forward</b>                  |       | 58,380                               | 1,473                   | 59,853             | 82,806             |
| <b>Fund balances carried forward</b>                  |       | <u>71,716</u>                        | <u>154</u>              | <u>71,870</u>      | <u>59,853</u>      |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SANDCASTLES PRE-SCHOOL  
BALANCE SHEET  
31 AUGUST 2022**

|                                       | Notes | 2022              |                      | 2021              |                      |
|---------------------------------------|-------|-------------------|----------------------|-------------------|----------------------|
|                                       |       | £                 | £                    | £                 | £                    |
| <b>Current assets</b>                 |       |                   |                      |                   |                      |
| Cash at bank and in hand              |       | 74,697            |                      | 61,396            |                      |
| Wages paid in advance                 |       | 5,086             |                      | 5,614             |                      |
|                                       |       | <u>          </u> | 79,783               | <u>          </u> | 67,010               |
| <b>Creditors: Amounts falling due</b> |       |                   |                      |                   |                      |
| within one year                       | 5     |                   | <u>7,913</u>         |                   | <u>7,427</u>         |
| <b>Net current assets</b>             |       |                   | <u>71,870</u>        |                   | <u>59,583</u>        |
| <b>Net assets</b>                     |       |                   | <u><u>71,870</u></u> |                   | <u><u>59,583</u></u> |
| <br><b>Funds</b>                      |       |                   |                      |                   |                      |
| Unrestricted income fund:             |       |                   |                      |                   |                      |
| General fund                          | 6     |                   | 71,716               |                   | 58,380               |
| Restricted income fund:               |       |                   |                      |                   |                      |
| Committee account                     |       |                   | 154                  |                   | 1,473                |
|                                       |       |                   | <u>71,870</u>        |                   | <u>59,853</u>        |

Approved on behalf of the Committee on 9 October 2023

Linda Jenkins

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2022  
NOTES TO THE ACCOUNTS**

1. **Accounting Policies**

**Basis of Accounting**

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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sandcastles Pre-School 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.

**Income**

Income is included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Grants and donations are included when the conditions for receipt are met.
- Investment income is included when receivable.

**Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory obligations of the charity.

2. **Staff costs and numbers**

|                                     | <u>2022</u>    | <u>2021</u>    |
|-------------------------------------|----------------|----------------|
|                                     | £              | £              |
| Gross salaries and wages            | 311,138        | 325,169        |
| Employers' national insurance costs | 14,643         | 13,812         |
| Employers' pension costs            | <u>5,798</u>   | <u>5,758</u>   |
| Total                               | <u>331,579</u> | <u>344,739</u> |

The average number of full time equivalent employees during the year was:

|                       | <u>2022</u> | <u>2021</u> |
|-----------------------|-------------|-------------|
| Charitable activities | <u>20</u>   | <u>20</u>   |

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2022  
NOTES TO THE ACCOUNTS**

**3. Governance**

Governance costs of £1,800 (2021: £1,800) represent fees, including VAT, paid to the independent examiner for accountancy services and examination of the accounts.

**4. Trustee remuneration and expenses**

No trustee received any remuneration or reimbursement of expenses during the year.

**5. Creditors**

|          | <u>2022</u> | <u>2021</u> |
|----------|-------------|-------------|
|          | £           | £           |
| Accruals | 7,913       | 7,427       |
|          | 7,913       | 7,427       |

**6. Movements in funds**

|                   | <u>At 01/09/2021</u> | <u>Incoming<br/>resources</u> | <u>Outgoing<br/>resources</u> | <u>At 31/08/2022</u> |
|-------------------|----------------------|-------------------------------|-------------------------------|----------------------|
|                   | £                    | £                             | £                             | £                    |
| Restricted funds  | 1,473                | 323                           | 1,642                         | 154                  |
| Unrestricted fund | 58,380               | 394,923                       | 381,587                       | 71,716               |
|                   | 59,853               | 395,246                       | 383,229                       | 71,870               |

**SANDCASTLES PLAYGROUP**

England & Wales - Charity number 1029267

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# Accounts

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**SANDCASTLES PRE-SCHOOL**  
**YEAR ENDED 31 AUGUST 2021**

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**SANDCASTLES PRE-SCHOOL  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 AUGUST 2021**

**Reference and administration details**

**Charity registration number** 1029267

**Principal address** Sandcastles Pre School  
Barrington Street  
Tiverton  
Devon

**Committee**

Lisa Slocombe  
Norma Webber  
Sharon Broadhead  
Linda Jenkins (Chair)  
Karen Embley

**Custodian Trustees** Melissa Lockyer  
Angie Fisher

**Structure, governance and management**

The governing document of the charity is a constitution modelled on the pre-school constitution produced by the Pre School Learning Alliance.

The original constitution was adopted in March 1992 and was most recently updated in 2008.

The members of the Committee, who are trustees for the purposes of The Charities Acts, are elected every year at the Annual General Meeting.

The leasehold property of the charity is vested in Custodian Trustees who are appointed by the Committee.

**Objectives and activities**

The aim of the Charity is to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. In planning its activities the charity has considered the Charity Commission's guidance on public benefit.

**Financial review and reserves policy**

The activities during the year were still very much affected by the need to manage operations overshadowed by the pandemic. Funding difficulties caused a deficit for the year despite some residual Covid support. The financial circumstances have improved in the following year.

The Charity expects to maintain a general reserve equivalent to at least two months running costs, together with sufficient funds to cover redundancy costs in the event of cessation.

The Restricted Fund, which includes lottery funding, is a fund set up to collect for expenditure on play equipment and other resources.

**This report was approved on 13 July 2022**

Linda Jenkins (Chair)

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31<sup>st</sup> AUGUST 2021**

**INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE**

This report on the accounts of Sandcastles Pre-School for the year ended 31<sup>st</sup> August 2021, which are set out on pages 3 to 6, is in respect of an examination carried out under section 145 of the Charities Act 2011.

**Responsibilities and basis of the report**

As the charity's trustees 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 accounts carried out under section 145 of the 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 Act

**Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

**S Legassick FCCA**

21 Angel Hill  
Tiverton  
Devon  
EX16 6PE

**13 July 2022**

**SANDCASTLES PRE-SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 AUGUST 2021**

|   | Notes | Unrestricted<br>General<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|---|-------|--------------------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |       |                                      |                         |                    |                    |
| <b>Incoming resources from generated funds:</b>       |       |                                      |                         |                    |                    |
| Voluntary income: Fund raising activities             |       |                                      | 1,338                   | 1,338              | 780                |
| Grants, including Covid support                       | 2     | 9,984                                |                         | 9,984              | 60,021             |
| Investment income                                     |       | 27                                   |                         | 27                 | 115                |
| <b>Incoming resources from charitable activities:</b> |       |                                      |                         |                    |                    |
| Fees and vouchers                                     |       | 359,696                              |                         | 359,696            | 285,631            |
| One to One funding                                    |       | 3,170                                |                         | 3,170              | 2,987              |
| Other income  |       | 149                                  |                         | 149                | 526                |
|   |       | <u>373,026</u>                       | <u>1,338</u>            | <u>374,364</u>     | <u>350,060</u>     |
| <b>Resources expended</b>                             |       |                                      |                         |                    |                    |
| <b>Charitable activities</b>                          |       |                                      |                         |                    |                    |
| Staff costs   | 3     | 344,739                              |                         | 344,739            | 297,180            |
| Property costs  |       | 10,951                               |                         | 10,951             | 10,099             |
| Office costs  |       | 8,125                                |                         | 8,125              | 7,047              |
| Equipment costs                                       |       | 6,574                                |                         | 6,574              | 5,307              |
| Other support costs                                   |       | 25,128                               |                         | 25,128             | 17,361             |
|   |       | <u>395,517</u>                       | <u>0</u>                | <u>395,517</u>     | <u>336,994</u>     |
| <b>Governance costs</b>                               | 4     | <u>1,800</u>                         |                         | <u>1,800</u>       | <u>2,160</u>       |
| <b>Total resources expended</b>                       |       | <u>397,317</u>                       | <u>0</u>                | <u>397,317</u>     | <u>354,830</u>     |
| <b>Net surplus for the year before transfers</b>      |       | -24,291                              | 1,338                   | -22,953            | 10,906             |
| <b>Transfers between funds</b>                        |       | 843                                  | -843                    | 0                  | 0                  |
| <b>Net movement in funds</b>                          |       | -23,448                              | 495                     | -22,953            | 10,906             |
| <b>Fund balances brought forward</b>                  |       | 81,828                               | 978                     | 82,806             | 71,900             |
| <b>Fund balances carried forward</b>                  |       | <u>58,380</u>                        | <u>1,473</u>            | <u>59,853</u>      | <u>82,806</u>      |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SANDCASTLES PRE-SCHOOL  
BALANCE SHEET  
31 AUGUST 2021**

|   | Notes | 2021   |        | 2020   |        |
|---|-------|--------|--------|--------|--------|
|   |       | £      | £      | £      | £      |
| <b>Current assets</b>                                 |       |        |        |        |        |
| Cash at bank and in hand                              |       | 61,396 |        | 89,319 |        |
| Wages paid in advance                                 |       | 5,614  |        | 0      |        |
|   |       | 67,010 |        | 89,319 |        |
| <b>Creditors: Amounts falling due within one year</b> |       |        |        |        |        |
|   | 4     |        | 7,427  |        | 6,513  |
| <b>Net current assets</b>                             |       |        |        |        |        |
|   |       |        | 59,583 |        | 82,806 |
| <b>Net assets</b>                                     |       |        |        |        |        |
|   |       |        | 59,583 |        | 82,806 |
| <b>Funds</b>  |       |        |        |        |        |
| Unrestricted income fund:                             |       |        |        |        |        |
| General fund  | 5     |        | 58,380 |        | 81,828 |
| Restricted income fund:                               |       |        |        |        |        |
| Committee account                                     |       |        | 1,473  |        | 978    |
|   |       |        | 59,853 |        | 82,806 |

**Approved on behalf of the Committee on 13 July 2022**

Linda Jenkins

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2021  
NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

**Basis of Accounting**

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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sandcastles Pre-School 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.

**Income**

Income is included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Grants and donations are included when the conditions for receipt are met.
- Investment income is included when receivable.

**Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory obligations of the charity.

**2. Grants**

Grants of £9,984 for Covid support were received from local and central government

**3. Staff costs and numbers**

|                                     | <u>2021</u>    | <u>2020</u>    |
|-------------------------------------|----------------|----------------|
|                                     | £              | £              |
| Gross salaries and wages            | 325,169        | 280,793        |
| Employers' national insurance costs | 13,812         | 11,681         |
| Employers' pension costs            | 5,758          | 4,706          |
| Total                               | <u>344,739</u> | <u>297,180</u> |

The average number of full time equivalent employees during the year was:

|                       | <u>2021</u> | <u>2020</u> |
|-----------------------|-------------|-------------|
| Charitable activities | <u>20</u>   | <u>18</u>   |

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2021  
NOTES TO THE ACCOUNTS**

**4. Governance**

Governance costs of £1,800 (2020: £2,160) represent fees, including VAT, paid to the independent examiner for accountancy services and examination of the accounts.

**5. Trustee remuneration and expenses**

No trustee received any remuneration or reimbursement of expenses during the year.

**6. Creditors**

|          | <u>2021</u>  | <u>2020</u>  |
|----------|--------------|--------------|
|          | £            | £            |
| Accruals | <u>7,427</u> | <u>6,513</u> |
|          | <u>7,427</u> | <u>6,513</u> |

**7. Movements in funds**

|                   | <u>At 01/09/2020</u> | <u>Incoming resources</u> | <u>Outgoing resources</u> | <u>At 31/08/2021</u> |
|-------------------|----------------------|---------------------------|---------------------------|----------------------|
|                   | £                    | £                         | £                         | £                    |
| Restricted funds  | 978                  | 1,338                     | 843                       | 1,473                |
| Unrestricted fund | 81,828               | 373,869                   | 397,317                   | 58,380               |
|                   | <u>82,806</u>        | <u>375,207</u>            | <u>398,160</u>            | <u>59,853</u>        |

**SANDCASTLES PRE-SCHOOL  
INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31 AUGUST 2021**

|  | <u>General<br/>Fund</u><br>£ | <u>Restricted<br/>Funds</u><br>£ | <u>2021</u><br>£ | <u>2020</u><br>£ |
|--|------------------------------|----------------------------------|------------------|------------------|
| <b>Receipts</b>                        |                              |                                  |                  |                  |
| Fees: Parents                          | 120,371                      |                                  | 120,371          | 103,716          |
| Vouchers                               | 239,325                      |                                  | 239,325          | 181,915          |
| One to One funding                     | 3,170                        |                                  | 3,170            | 2,987            |
| Fund raising                           |                              | 1,338                            | 1,338            | 780              |
| Donations and grants                   | 9,984                        |                                  | 9,984            | 60,021           |
| Other income                           | 149                          |                                  | 149              | 526              |
| Interest                               | 27                           |                                  | 27               | 115              |
|  | <u>373,026</u>               | <u>1,338</u>                     | <u>374,364</u>   | <u>350,060</u>   |
| <b>Payments</b>                        |                              |                                  |                  |                  |
| Wages                                  | 344,739                      |                                  | 344,739          | 297,180          |
| Rent, water and waste collection       | 3,224                        |                                  | 3,224            | 5,224            |
| Heat and light                         | 2,607                        |                                  | 2,607            | 2,327            |
| Property repairs and maintenance       | 400                          |                                  | 400              | 0                |
| Cleaning                               | 4,720                        |                                  | 4,720            | 2,548            |
| Postage stationery and office expenses | 5,612                        |                                  | 5,612            | 5,208            |
| Telephone                              | 2,513                        |                                  | 2,513            | 1,839            |
| Equipment repairs and renewals         | 6,574                        |                                  | 6,574            | 5,307            |
| Children's resources                   | 15,154                       |                                  | 15,154           | 9,015            |
| Food and refreshments                  | 5,027                        |                                  | 5,027            | 3,829            |
| Fund raising expenses                  | 0                            |                                  | 0                | 0                |
| Insurance and Subscriptions            | 3,130                        |                                  | 3,130            | 3,078            |
| T shirts                               | 500                          |                                  | 500              | 0                |
| Other expenses                         | 1,317                        |                                  | 1,317            | 1,439            |
| Accountancy                            | 1,800                        |                                  | 1,800            | 2,160            |
| Legal                                  | 0                            |                                  | 0                | 0                |
|  | <u>397,317</u>               | <u>0</u>                         | <u>397,317</u>   | <u>339,154</u>   |
| <b>Surplus/deficit for the year</b>    | -24,291                      | 1,338                            | -22,953          | 10,906           |
| Transfers between funds                | 843                          | -843                             |                  |                  |
| Funds brought forward                  | <u>81,828</u>                | <u>978</u>                       | <u>82,806</u>    | <u>71,900</u>    |
| Funds carried forward                  | <u>58,380</u>                | <u>1,473</u>                     | <u>59,853</u>    | <u>82,806</u>    |

**SANDCASTLES PLAYGROUP**

England & Wales - Charity number 1029267

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# Accounts

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**SANDCASTLES PRE-SCHOOL**  
**YEAR ENDED 31 AUGUST 2020**

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**SANDCASTLES PRE-SCHOOL  
TRUSTEES ANNUAL REPORT  
YEAR ENDED 31 AUGUST 2020**

**Reference and administration details**

**Charity registration number** 1029267

**Principal address** Sandcastles Pre School  
Barrington Street  
Tiverton  
Devon

**Committee**

Lisa Slocombe (Chair) (from October 2019)  
Norma Webber  
Sharon Broadhead  
Linda Jenkins  
Karen Embley

**Custodian Trustees** Melissa Lockyer  
Angie Fisher

**Structure, governance and management**

The governing document of the charity is a constitution modelled on the pre-school constitution produced by the Pre School Learning Alliance.

The original constitution was adopted in March 1992 and was most recently updated in 2008.

The members of the Committee, who are trustees for the purposes of The Charities Acts, are elected every year at the Annual General Meeting.

The leasehold property of the charity is vested in Custodian Trustees who are appointed by the Committee.

**Objectives and activities**

The aim of the Charity is to enhance the development and education of children primarily under school age by encouraging parents to understand and provide for the needs of their children through community groups. In planning its activities the charity has considered the Charity Commission's guidance on public benefit.

**Financial review and reserves policy**

Aided by Covid support grants there was a General Fund surplus in the year to 31 August 2020. This has consolidated the charity's reserves despite the difficult circumstances in which the charity has had to operate during the pandemic.

The Charity expects to maintain a general reserve equivalent to at least two months running costs, together with sufficient funds to cover redundancy costs in the event of cessation.

The Restricted Fund, which includes lottery funding, is a fund set up to collect for expenditure on play equipment and other resources.

**This report was approved on 22 October 2021**

Lisa Slocombe (Chair)

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31<sup>st</sup> AUGUST 2020**

**INDEPENDENT EXAMINER'S REPORT TO THE COMMITTEE**

This report on the accounts of Sandcastles Pre-School for the year ended 31<sup>st</sup> August 2020, which are set out on pages 3 to 6, is in respect of an examination carried out under section 145 of the Charities Act 2011.

**Responsibilities and basis of the report**

As the charity's trustees 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 accounts carried out under section 145 of the 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 Act

**Independent Examiner's Statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which give me cause to believe that, in any material respect:

- The accounting records were not kept in accordance with section 130 of the Act; or
- The accounts did not accord with the accounting records; or
- The accounts did 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.

**S Legassick FCCA**

21 Angel Hill  
Tiverton  
Devon  
EX16 6PE

**18 October 2021**

**SANDCASTLES PRE-SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 AUGUST 2020**

|   | Notes | Unrestricted<br>General<br>fund<br>£ | Restricted<br>fund<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|---|-------|--------------------------------------|-------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                             |       |                                      |                         |                    |                    |
| <b>Incoming resources from generated funds:</b>       |       |                                      |                         |                    |                    |
| Voluntary income: Fund raising activities             |       |                                      | 780                     | 780                | 913                |
| Grants, including Covid support                       | 2     | 60,021                               |                         | 60,021             | 0                  |
| Investment income                                     |       | 115                                  |                         | 115                | 158                |
| <b>Incoming resources from charitable activities:</b> |       |                                      |                         |                    |                    |
| Fees and vouchers                                     |       | 285,631                              |                         | 285,631            | 371,948            |
| One to One funding                                    |       | 2,987                                |                         | 2,987              | 2,503              |
| Other income  |       | 526                                  |                         | 526                | 1,024              |
|   |       | <u>349,280</u>                       | <u>780</u>              | <u>350,060</u>     | <u>376,546</u>     |
| <b>Resources expended</b>                             |       |                                      |                         |                    |                    |
| <b>Charitable activities</b>                          |       |                                      |                         |                    |                    |
| Staff costs   | 3     | 297,180                              |                         | 297,180            | 296,819            |
| Property costs  |       | 10,099                               |                         | 10,099             | 17,466             |
| Office costs  |       | 7,047                                |                         | 7,047              | 8,566              |
| Equipment costs                                       |       | 5,307                                |                         | 5,307              | 4,378              |
| Other support costs                                   |       | 17,361                               |                         | 17,361             | 25,801             |
|   |       | <u>336,994</u>                       | <u>0</u>                | <u>336,994</u>     | <u>353,030</u>     |
| <b>Governance costs</b>                               | 4     | <u>2,160</u>                         |                         | <u>2,160</u>       | <u>1,800</u>       |
| <b>Total resources expended</b>                       |       | <u>339,154</u>                       | <u>0</u>                | <u>339,154</u>     | <u>354,830</u>     |
| <b>Net surplus for the year before transfers</b>      |       | 10,126                               | 780                     | 10,906             | 21,716             |
| <b>Transfers between funds</b>                        |       | 22                                   | -22                     | 0                  | 0                  |
| <b>Net movement in funds</b>                          |       | 10,148                               | 758                     | 10,906             | 21,716             |
| <b>Fund balances brought forward</b>                  |       | 71,680                               | 220                     | 71,900             | 50,184             |
| <b>Fund balances carried forward</b>                  |       | <u>81,828</u>                        | <u>978</u>              | <u>82,806</u>      | <u>71,900</u>      |

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

**SANDCASTLES PRE-SCHOOL  
BALANCE SHEET  
31 AUGUST 2020**

|   | Notes | 2020          |                      | 2019          |                      |
|---|-------|---------------|----------------------|---------------|----------------------|
|   |       | £             | £                    | £             | £                    |
| <b>Current assets</b>                                 |       |               |                      |               |                      |
| Cash at bank and in hand                              |       | 89,319        |                      | 75,700        |                      |
|   |       | <u>89,319</u> | 89,319               | <u>75,700</u> | 75,700               |
| <b>Creditors: Amounts falling due within one year</b> |       |               |                      |               |                      |
|   | 4     |               | <u>6,513</u>         |               | <u>3,800</u>         |
| <b>Net current assets</b>                             |       |               | <u>82,806</u>        |               | <u>71,900</u>        |
| <b>Net assets</b>                                     |       |               | <u><u>82,806</u></u> |               | <u><u>71,900</u></u> |
| <br><b>Funds</b>                                      |       |               |                      |               |                      |
| Unrestricted income fund:                             |       |               |                      |               |                      |
| General fund  | 5     |               | 81,828               |               | 71,680               |
| Restricted income fund:                               |       |               |                      |               |                      |
| Committee account                                     |       |               | 978                  |               | 220                  |
|   |       |               | <u>82,806</u>        |               | <u>71,900</u>        |

**Signed and approved on behalf of the Committee on 22 October 2021**

Lisa Slocombe

**SANDCASTLES PRE-SCHOOL  
YEAR ENDED 31 AUGUST 2020  
NOTES TO THE ACCOUNTS**

NOTES TO THE ACCOUNTS

**1. Accounting Policies**

**Basis of Accounting**

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 (FRS102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Sandcastles Pre-School 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.

**Income**

Income is included in the statement of financial activities when the company is entitled to the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

- Grants and donations are included when the conditions for receipt are met.
- Investment income is included when receivable.

**Expenditure**

Expenditure is recognised on an accrual basis when a liability is incurred.

Governance costs include those costs associated with meeting the constitutional and statutory obligations of the charity.

**2. Grants**

Grants of £60,021 for Covid support were received from local and central government

**3. Staff costs and numbers**

|                                     | <u>2020</u>    | <u>2019</u>    |
|-------------------------------------|----------------|----------------|
|                                     | £              | £              |
| Gross salaries and wages            | 280,793        | 280,196        |
| Employers' national insurance costs | 11,681         | 13,437         |
| Employers' pension costs            | 4,706          | 3,186          |
| <b>Total</b>                        | <b>297,180</b> | <b>296,819</b> |

The average number of full time equivalent employees during the year was:

|                       | <u>2020</u> | <u>2019</u> |
|-----------------------|-------------|-------------|
| Charitable activities | 18          | 18          |

**SANDCASTLES PRE-SCHOOL  
INCOME AND EXPENDITURE ACCOUNT  
YEAR ENDED 31 AUGUST 2020**

|  | <u>General<br/>Fund</u><br>£ | <u>Restricted<br/>Funds</u><br>£ | <u>2020</u><br>£     | <u>2019</u><br>£     |
|--|------------------------------|----------------------------------|----------------------|----------------------|
| <b>Receipts</b>                        |                              |                                  |                      |                      |
| Fees: Parents                          | 103,716                      |                                  | 103,716              | 135,128              |
| Vouchers                               | 181,915                      |                                  | 181,915              | 236,820              |
| One to One funding                     | 2,987                        |                                  | 2,987                | 2,503                |
| Fund raising                           |                              | 780                              | 780                  | 913                  |
| Donations and grants                   | 60,021                       |                                  | 60,021               | 0                    |
| Other income                           | 526                          |                                  | 526                  | 1,024                |
| Interest                               | 115                          |                                  | 115                  | 158                  |
|  | <u>349,280</u>               | <u>780</u>                       | <u>350,060</u>       | <u>376,546</u>       |
| <b>Payments</b>                        |                              |                                  |                      |                      |
| Wages                                  | 297,180                      |                                  | 297,180              | 296,819              |
| Rent, water and waste collection       | 5,224                        |                                  | 5,224                | 5,409                |
| Heat and light                         | 2,327                        |                                  | 2,327                | 3,989                |
| Property repairs and maintenance       | 0                            |                                  | 0                    | 0                    |
| Cleaning                               | 2,548                        |                                  | 2,548                | 8,068                |
| Postage stationery and office expenses | 5,208                        |                                  | 5,208                | 6,543                |
| Telephone                              | 1,839                        |                                  | 1,839                | 2,023                |
| Equipment repairs and renewals         | 5,307                        |                                  | 5,307                | 4,378                |
| Children's resources                   | 9,015                        |                                  | 9,015                | 14,361               |
| Food and refreshments                  | 3,829                        |                                  | 3,829                | 6,653                |
| Fund raising expenses                  | 0                            |                                  | 0                    | 0                    |
| Insurance and Subscriptions            | 3,078                        |                                  | 3,078                | 2,340                |
| T shirts                               | 0                            |                                  | 0                    | 0                    |
| Other expenses                         | 1,439                        |                                  | 1,439                | 2,447                |
| Accountancy                            | 2,160                        |                                  | 2,160                | 1,800                |
| Legal                                  | 0                            |                                  | 0                    | 0                    |
|  | <u>339,154</u>               | <u>0</u>                         | <u>339,154</u>       | <u>354,830</u>       |
| <b>Surplus/deficit for the year</b>    | 10,126                       | 780                              | 10,906               | 21,716               |
| Transfers between funds                | 22                           | -22                              |                      |                      |
| Funds brought forward                  | <u>71,680</u>                | <u>220</u>                       | <u>71,900</u>        | <u>50,184</u>        |
| Funds carried forward                  | <u><u>81,828</u></u>         | <u><u>978</u></u>                | <u><u>82,806</u></u> | <u><u>71,900</u></u> |