

SANDCASTLES PRE SCHOOL PLAYGROUP

England & Wales · Charity number 1100330

Details

Status	Registered
Legal form	Charitable company
Company number	04884359
Registered	2003-10-27
Register	View on the Charity Commission register

Contact

Address	Sandcastle Pre School Playgroup Turnpike Road Connor Downs Hayle TR27 5DT
Phone	07976315692
Email	sandcastles@live.co.uk
Website	www.sandcastles.org.uk

Activities

Objects: 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 AND TRAINING COURSES, 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;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIM OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Preschool / Playgroup

Classification

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

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE CONNOR DOWNS
- Cornwall

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£89,886	£97,393	-	-
2023-08-31	£110,952	£106,619	-	-
2022-08-31	£103,184	£91,093	-	-
2021-08-31	£68,677	£67,099	-	-
2020-08-31	£60,754	£62,720	-	-

Trustees

Name	Role	Appointed
Amy Allen		2017-04-26
Claire Burlingham		2026-02-01
Clare McLeish		2022-02-01
Jenna Marrion		2021-04-27
Kirsten Burden		2017-04-26
Kirsty Broome		2026-02-01
Rebecca Wilson		2022-02-01

Accounts

Charity Registration Number 1100330

Company Registration number 04884359

SANDCASTLES PRE-SCHOOL PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDING 31 AUGUST 2024

SANDCASTLES PRE-SCHOOL PLAYGROUP

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SANDCASTLES PRE-SCHOOL PLAYGROUP

TRUSTEES REPORT

FOR THE YEAR ENDING 31 AUGUST 2024

The trustees present their annual report and financial statements for the year ending 31 August 2024.

The financial statements have been set out in accordance with the accounting policies set out in note 1 to the financial statements.

OBJECTIVES AND ACTIVITIES

The objectives of the charity 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
- Offering appropriate play, education and care facilities and training courses, 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 or means of ability
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
- Instigating and adhering to and furthering the aim of the pre-school alliance

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

Sandcastles Report for September 2023 to August 2024.

In September, there were 22 children on the books and the staff started on 21 hours each, except Sophie who works 20 hours.

The setting got a quote for building work; move shed, put up high fence, under cover area and make good the side of the building so that we can have extra space in the garden mainly for bikes.

Megan our student returned for one day per week and Mya, student returned for two days per week, she left in June.

In October, the setting received an anonymous donation of £100 and at Christmas, we received 3 hampers to raffle off alongside our usual raffle items raising in total £323.

In February, we hired a life cycle experience of hatching eggs to chickens.

In March, the setting received another £100 donation alongside the Easter raffle and fun session for parents to attend, which raised £291.00
April saw the new 15-hour funding coming in for all children with both parents working and seven new children started due to the new funding.
In April our prices increased to £5.00 per hour and £2.50 lunch and early morning start.
In summer term, Bags for school raised £82 and the Connor School fete raised £185.00

FINANCIAL REVIEW

The results for the year are shown in the statement of financial activities and show a net loss of £7,507 (profit of £4,333 in 2023) together with the reserves brought forward give a total reserves figure at the year-end of £48,280 (£55,788 in 2023).

RESERVES POLICY

The Trustees aim to hold reserves in funds at an adequate level to support the charity's current and future activities.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and that the current arrangement with short term bank deposits meets the requirement to generate a reasonable return on capital whilst maintaining access to funds for operational purposes.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The contribution made by volunteers to the charity are immeasurable as they not only run the committee but also help with fundraising and community activities.

PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years and at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sandcastles pre-school playgroup is a company limited by guarantee governed by its Memorandum and Articles of Association. It became a registered charity on 27 October 2003. In the event that the charitable company is wound up the members agree to contribute an amount not more than £1 to the assets of the charitable company.

SANDCASTLES PRE-SCHOOL PLAYGROUP

LIST OF TRUSTEES

FOR THE YEAR ENDING 31 AUGUST 2024

TRUSTEES

The Trustees are also the Directors for the purpose of company law;

G Shilston

A Allen

K Burden

L Rescorla

J Marrion

C Mcleish

V Rouncefield

R Wilson

RECRUITMENT AND INDUCTION OF TRUSTEES

Subject to approval of the members, the Trustees may appoint a person who is willing to act to be a Trustee. Potential Trustees meet the Trustees and senior management prior to the proposal as a Trustee. Once appointed, Trustees undertake an induction into the working of the charitable company including observing operational activity, discussion with staff and reading information such as financial statements and other evaluation documents.

The trustees are legally responsible for the overall control and management of the charity and the Nursery Manager is responsible for the day to day management and administration of the charity and reports to the Trustees.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDING 31 AUGUST 2024

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure of the charitable company for that year.

In preparing these financial statements the Trustees are required to;

- Select suitable financial statements and then apply them consistently
- Observe the methods and principals in charity SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Prepare the financial statements on the going concern basis

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safe guarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 AUGUST 2024

Income from	2024		2023	Note
Donations and Grants	-		-	2
Fundraising Income	£607		£267	
Charitable Activities	£89,279		£110,685	3
Other Income	-		-	
Total Income	£89,886		£110,952	
Expenditure on				
Charitable Activities	£97,393		£106,619	4
Net Profit/Loss for the Year	(£7,507)		£4,333	

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

All income and expenditure derive from continuing activities

The charity has opted to prepare the accounts under Charities SORP (FRS 102) and is exempt from preparing a cash flow statement on the grounds that it is a small charity

SANDCASTLES PRE-SCHOOL PLAYGROUP

BALANCE SHEET

FOR THE YEAR ENDING 31 AUGUST 2024

	31 Aug 2024	31 Aug 2023	
Current Assets			
Business Account	£26,573	£34,082	
Savings Account	£21,657	£21,657	
Ltd Co Account	£50	£50	
Total in the Bank	£48,280	£55,788	
Prepayments	-	-	
Fixed Assets			
Computer Equipment		£8,488	£8,488
Depreciation on Computer Equi.		(£8,488)	(£8,488)
Fixtures and Fittings		£8,577	£8,577
Depreciation on Fixtures and Fit.		(£8,577)	(£8,577)
Carrying Amount		£0	£0
Total Assets	£48,280	£55,788	
Current Liabilities			
Accounts Payable	-	-	
Reserves Brought Forward	£43,998	£43,998	
Net Assets	£4,282	11,789	
Current Years Earnings	(£7,507)	£4,333	

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the charity's
Trustees

Print Name	Kirsten Burden
Signature	
Position	Chairman
Date	05 / 20 / 2025

SANDCASTLES PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2024

1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Accounting and Reporting by Charities the statement of recommended practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	4 YEARS
Fixtures and fittings	4 YEARS

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

The company being a registered charity is exempt from corporation tax.

2. DONATIONS AND LEGACIES

	£	£
	2024	2023
Donations and grants	-	-
Fundraising	607	267

3. CHARITABLE ACTIVITIES

	£	£	£
	Funded Fees	Nursery Fees	Total
Charitable activities 2024	82,130	7,149	89,279
Charitable activities 2023	104,491	6,194	110,685

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
	2024	2023
Staff costs	78,081	86,267
Depreciation	-	7
Rent	6,154	5,199
Consumables	688	1,085
Play Materials	1,225	2,856
Play Activities	1,160	2,250
Refreshments	1,023	1,033
Cleaning and Waste Disposal	298	308
Equipment Lease	560	707
Repairs and Renewals	691	860
Insurance	940	677
IT Software	139	169
Payroll and Bookkeeping Fees	2,280	2,280
Postage	3	14
Professional Fees	179	167
Staff Training/clothing	1,033	418
Stationary	910	1,665
Telephone & Internet	157	320
Governance Costs	250	200
Miscellaneous	1,620	137
Total unrestricted funds Yr ending 31 Aug 2024	97,393	
Total unrestricted funds Yr ending 31 Aug 2023		106,619

5. SUPPORT COSTS AND GOVERNANCE	2024 £	2023 £
Operating lease charges	485	642
Independent examiner fees	250	200
	<u>735</u>	<u>842</u>

6. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses have been incurred.

7. RELATED PARTY TRANSACTIONS

Remuneration of key management personnel	£	£
	2024	2023
	26,021	23,192

8. EMPLOYEES

	2024	2023
The Average number of employees during the year was	6	7
	£	£
Employment costs	76,922	85,139
Pension costs	1,159	1,127
	<u>78,081</u>	<u>86,267</u>

9. TANGIBLE FIXED ASSETS	Computer Equipment £	Fixtures and Fittings £	Total £
Cost			
At 1 September 2023	8,488	8,577	17,065
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2024	8,488	8,577	17,065
Depreciation			
At 1 September 2023	8,488	8,577	17,065
Depreciation charge	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2024	8,488	8,577	17,065
Carrying Amount			
At 31 August 2024	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
At 31 August 2023	0	0	0

10. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	0	0

11. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable leases, which fall due as follows:

	2024 £	2023 £
Within one year	437	437
Between 2 and 5 years	1,311	1,748

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05 / 20 / 2025

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IP: 86.147.17.29



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Accounts

Charity Registration Number 1100330

Company Registration number 04884359

SANDCASTLES PRE-SCHOOL PLAYGROUP
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TRUSTEES REPORT

FOR THE YEAR ENDING 31 AUGUST 2023

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OBJECTIVES AND ACTIVITIES

The objectives of the charity 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
- Offering appropriate play, education and care facilities and training courses, 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 or means of ability
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
- Instigating and adhering to and furthering the aim of the pre-school alliance

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

September 2022, had a good start to the year, having 21 children on role. There has been two college students on placement from September to the end of term June 2023, and the other student until January 2023.

In December, Christmas play Parents were invited this year (no Covid restriction) Along with our two Christmas hampers and the raffle we raised £212.00. One of the raffles was donated by a company that we buy our ink from.

March Easter fun day, parents attended, and we held our Easter egg raffle.

March 31st, we closed for a staff training day, in the morning we had Matt Green into discuss about Emotional coaching and in the afternoon, we had Elaine Adams talking about Speech and Language.

June, Bags for school raised £140.00.

June, Reem handed in her noticed moving back to Montessori nursery.

June, the older children had transition into Connor school.
July Connor Downs school fete, we raised £147.50.

FINANCIAL REVIEW

The results for the year are shown in the statement of financial activities and show a net profit of £4,333 (profit of £12,091 in 2022) together with the reserves brought forward give a total reserves figure at the year-end of £55,788 (£51,717 in 2022).

RESERVES POLICY

The Trustees aim to hold reserves in funds at an adequate level to support the charity's current and future activities.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and that the current arrangement with short term bank deposits meets the requirement to generate a reasonable return on capital whilst maintaining access to funds for operational purposes.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The contribution made by volunteers to the charity are immeasurable as they not only run the committee but also help with fundraising and community activities.

PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years and at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sandcastles pre-school playgroup is a company limited by guarantee governed by its Memorandum and Articles of Association. It became a registered charity on 27 October 2003. In the event that the charitable company is wound up the members agree to contribute an amount not more than £1 to the assets of the charitable company.

SANDCASTLES PRE-SCHOOL PLAYGROUP

LIST OF TRUSTEES

FOR THE YEAR ENDING 31 AUGUST 2023

TRUSTEES

The Trustees are also the Directors for the purpose of company law;

G Shilston

A Allen

K Burden

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V Rouncefield

R Wilson

RECRUITMENT AND INDUCTION OF TRUSTEES

Subject to approval of the members, the Trustees may appoint a person who is willing to act to be a Trustee. Potential Trustees meet the Trustees and senior management prior to the proposal as a Trustee. Once appointed, Trustees undertake an induction into the working of the charitable company including observing operational activity, discussion with staff and reading information such as financial statements and other evaluation documents.

The trustees are legally responsible for the overall control and management of the charity and the Nursery Manager is responsible for the day to day management and administration of the charity and reports to the Trustees.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDING 31 AUGUST 2023

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- Observe the methods and principals in charity SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Prepare the financial statements on the going concern basis

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safe guarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 AUGUST 2023

Income from	2023		2022	Note
Donations and Grants	-		-	2
Fundraising Income	£267		£1,041	
Charitable Activities	£110,685		£102,143	3
Other Income	-		-	
Total Income	£110,952		£103,184	
Expenditure on				
Charitable Activities	£106,619		£91,093	4
Net Profit/Loss for the Year	£4,333		£12,091	

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

All income and expenditure derive from continuing activities

The charity has opted to prepare the accounts under Charities SORP (FRS 102) and is exempt from preparing a cash flow statement on the grounds that it is a small charity

SANDCASTLES PRE-SCHOOL PLAYGROUP

BALANCE SHEET

FOR THE YEAR ENDING 31 AUGUST 2023

	31 Aug 2023		31 Aug 2022	
Current Assets				
Business Account	£34,082		£30,010	
Savings Account	£21,657		£21,657	
Ltd Co Account	£50		£50	
Total in the Bank	£55,788		£51,717	
Prepayments	-		-	
Fixed Assets				
Computer Equipment		£8,488		£8,488
Depreciation on Computer Equi.		(£8,488)		(£8,481)
Fixtures and Fittings		£8,577		£8,577
Depreciation on Fixtures and Fit.		(£8,577)		(£8,577)
Carrying Amount		£0		£7
Total Assets	£55,788		£51,724	
Current Liabilities				
Accounts Payable	-		£270	
Reserves Brought Forward	£43,998		£43,998	
Net Assets	£11,789		7,456	
Current Years Earnings	£4,333		£12,091	

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the charity's Trustees

Print Name	Kirsten Burden
Signature	
Position	Chairman
Date	04 / 23 / 2024

SANDCASTLES PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2023

1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Accounting and Reporting by Charities the statement of recommended practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	4 YEARS
Fixtures and fittings	4 YEARS

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

The company being a registered charity is exempt from corporation tax.

2. DONATIONS AND LEGACIES

	£	£
	2023	2022
Donations and grants	-	-
Fundraising	267	1,041

3. CHARITABLE ACTIVITIES

	£	£	£
	Funded Fees	Nursery Fees	Total
Charitable activities 2023	104,491	6,194	110,685
Charitable activities 2022	93,337	8,805	102,142

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
	2023	2022
Staff costs	86,267	72,499
Depreciation	7	99
Rent	5,199	6,175
Consumables	1,085	1,063
Play Materials	2,856	743
Play Activities	2,250	1,582
Refreshments	1,033	708
Cleaning and Waste Disposal	308	392
Equipment Lease	707	397
Repairs and Renewals	860	1,352
Insurance	677	657
IT Software	169	164
Payroll and Bookkeeping Fees	2,280	2,080
Postage	14	8
Professional Fees	167	362
Staff Training/clothing	418	683
Stationary	1,665	1034
Telephone & Internet	320	-
Governance Costs	200	200
Miscellaneous	137	895
Total unrestricted funds Yr ending 31 Aug 2023	106,619	
Total unrestricted funds Yr ending 31 Aug 2022		91,093

5. SUPPORT COSTS AND GOVERNANCE	2023 £	2022 £
Operating lease charges	642	328
Independent examiner fees	200	200
	<u>842</u>	<u>528</u>

6. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses have been incurred.

7. RELATED PARTY TRANSACTIONS

Remuneration of key management personnel	£	£
	2023	2022
	23,192	21,200

8. EMPLOYEES

	2023	2022
The Average number of employees during the year was	7	6
	£	£
Employment costs	85,139	71,599
Pension costs	1,127	900
	<u>86,267</u>	<u>72,499</u>

9. TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost			
At 1 September 2022	8,488	8,577	17,065
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2023	8,488	8,577	17,065
Depreciation			
At 1 September 2022	8,481	8,577	17,058
Depreciation charge	<u>7</u>	<u>0</u>	<u>7</u>
At 31 August 2023	8,488	8,577	17,065
Carrying Amount			
At 31 August 2023	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
At 31 August 2022	7	0	7

10. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	0	0

11. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable leases, which fall due as follows:

	2023 £	2022 £
Within one year	437	0
Between 2 and 5 years	1,748	0

Title	Sandcastles - Final annual report 22.23 Signed
File name	Sandcastles - Fin... 22.23 Signed.pdf
Document ID	69fda2a867eb0d8672c316db6b3dd8eae76dd7c4
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Accounts

Charity Registration Number 1100330

Company Registration number 04884359

SANDCASTLES PRE-SCHOOL PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDING 31 AUGUST 2022

SANDCASTLES PRE-SCHOOL PLAYGROUP

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SANDCASTLES PRE-SCHOOL PLAYGROUP

TRUSTEES REPORT

FOR THE YEAR ENDING 31 AUGUST 2022

The trustees present their annual report and financial statements for the year ending 31 August 2022.

The financial statements have been set out in accordance with the accounting policies set out in note 1 to the financial statements.

OBJECTIVES AND ACTIVITIES

The objectives of the charity 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
- Offering appropriate play, education and care facilities and training courses, 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 or means of ability
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
- Instigating and adhering to and furthering the aim of the pre-school alliance

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

September 2021: Eleven children left in July to go to Connor Downs school. Six children are now accessing the government 30-hour funding for working parents. There was no transition again this year due to covid guidelines. Also this month Kayleigh and Tania started their degrees.

December 2021 The Christmas play, and raffle raised £156.00.

January, we had Nick out from Sports for Tots for a extra session as we received government funding for a child in our setting to access the provision.

March 3rd, we had our Ofsted Inspection and the outcome for Sandcastles was good in all areas.

Amanda started her new role with Cornwall council but retained her role as SENCo at Sandcastles working fourteen hours per week. We had one college student on placement until the end of term.

April: We held our Easter egg raffle and sponsored bunny hop raising £3396.00. All the money raised funded a six-week music provision.

May: We held inhouse interviews for Deputy Manager's position, Kayleigh Malyan took on this role.

June: Tania left, and her position was advertised.

July: Interviews were held, and we appointed two new members of staff to fill staff requirements.

FINANCIAL REVIEW

The results for the year are shown in the statement of financial activities and show a net profit of £12,091 (profit of £1,578 in 2021) together with the reserves brought forward give a total reserves figure at the year-end of £51,717 (£39,578 in 2021).

RESERVES POLICY

The Trustees aim to hold reserves in funds at an adequate level to support the charity's current and future activities.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and that the current arrangement with short term bank deposits meets the requirement to generate a reasonable return on capital whilst maintaining access to funds for operational purposes.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The contribution made by volunteers to the charity are immeasurable as they not only run the committee but also help with fundraising and community activities.

PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years and at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sandcastles pre-school playgroup is a company limited by guarantee governed by its Memorandum and Articles of Association. It became a registered charity on 27 October

2003. In the event that the charitable company is wound up the members agree to contribute an amount not more than £1 to the assets of the charitable company.

SANDCASTLES PRE-SCHOOL PLAYGROUP

LIST OF TRUSTEES

FOR THE YEAR ENDING 31 AUGUST 2022

TRUSTEES

The Trustees are also the Directors for the purpose of company law;

G Shilston
A Allen
K Burden
L Rescorla
G Rescorla
J Marrion
C Mcleish
V Rouncefield
G Warrington
R Wilson

RECRUITMENT AND INDUCTION OF TRUSTEES

Subject to approval of the members, the Trustees may appoint a person who is willing to act to be a Trustee. Potential Trustees meet the Trustees and senior management prior to the proposal as a Trustee. Once appointed, Trustees undertake an induction into the working of the charitable company including observing operational activity, discussion with staff and reading information such as financial statements and other evaluation documents.

The trustees are legally responsible for the overall control and management of the charity and the Nursery Manager is responsible for the day to day management and administration of the charity and reports to the Trustees.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDING 31 AUGUST 2022

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure of the charitable company for that year.

In preparing these financial statements the Trustees are required to;

- Select suitable financial statements and then apply them consistently
- Observe the methods and principals in charity SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Prepare the financial statements on the going concern basis

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safe guarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 AUGUST 2022

Income from	2022		2021	Note
Donations and Grants	-		-	2
Fundraising Income	£1,041		£1,112	
Charitable Activities	£102,143		£67,565	3
Other Income	-		-	
Total Income	£103,184		£68,677	
Expenditure on				
Charitable Activities	£91,093		£67,099	4
Net Profit/Loss for the Year	£12,091		£1,578	

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

All income and expenditure derive from continuing activities

The charity has opted to prepare the accounts under Charities SORP (FRS 102) and is exempt from preparing a cash flow statement on the grounds that it is a small charity

SANDCASTLES PRE-SCHOOL PLAYGROUP

BALANCE SHEET

FOR THE YEAR ENDING 31 AUGUST 2022

	31 Aug 2022		31 Aug 2021	
Current Assets				
Business Account	£30,010		£17,871	
Savings Account	£21,657		£21,657	
Ltd Co Account	£50		£50	
Total in the Bank	£51,717		£39,578	
Prepayments	-		-	
Fixed Assets				
Computer Equipment		£8,488		£8,488
Depreciation on Computer Equi.		(£8,481)		(£8,468)
Fixtures and Fittings		£8,577		£8,577
Depreciation on Fixtures and Fit.		(£8,577)		(£8,492)
Carrying Amount		£7		£106
Total Assets	£51,724		£39,683	
Current Liabilities				
Accounts Payable	£270		£320	
Reserves Brought Forward	£43,998		£43,998	
Net Assets	£7,456		(£4,635)	
Current Years Earnings	£12,091		£1,578	

The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the charity's Trustees

Print Name	Kirsten Burden
Signature	
Position	Chair Person
Date	05 / 02 / 2023

SANDCASTLES PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2022

1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Accounting and Reporting by Charities the statement of recommended practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	4 YEARS
Fixtures and fittings	4 YEARS

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

The company being a registered charity is exempt from corporation tax.

2. DONATIONS AND LEGACIES

	£	£
	2022	2021
Donations and grants	-	-
Fundraising	1,041	1,112

3. CHARITABLE ACTIVITIES

	£	£	£
	Funded Fees	Nursery Fees	Total
Charitable activities 2022	93,337	8,805	102,142
Charitable activities 2021	62,682	4,883	67,565

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
	2022	2021
Staff costs	72,499	56,421
Depreciation	99	128
Rent	6,175	2,650
Consumables	1,063	508
Play Materials	743	696
Play Activities	1,582	-
Refreshments	708	477
Cleaning and Waste Disposal	392	196
Equipment Lease	397	738
Repairs and Renewals	1,352	370
Insurance	657	645
IT Software	164	134
Payroll and Bookkeeping Fees	2,080	2,293
Postage	8	-
Professional Fees	362	256
Staff Training/clothing	683	785
Stationary	1,034	538
Telephone & Internet	-	-
Governance Costs	200	100
Miscellaneous	895	163
Total unrestricted funds Yr ending 31 Aug 2022	91,093	
Total unrestricted funds Yr ending 31 Aug 2021		67,099

5. SUPPORT COSTS AND GOVERNANCE	2022 £	2021 £
Operating lease charges	328	631
Independent examiner fees	200	100
	<u>528</u>	<u>731</u>

6. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses have been incurred.

7. RELATED PARTY TRANSACTIONS

Remuneration of key management personnel	£	£
	2022	2021
	21,200	20,280

8. EMPLOYEES

	2022	2021
The Average number of employees during the year was	6	6
	£	£
Employment costs	71,599	55,810
Pension costs	900	611
	<u>72,499</u>	<u>56,421</u>

9. TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost			
At 1 September 2021	8,488	8,577	17,065
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2022	8,488	8,577	17,065
Depreciation			
At 1 September 2021	8,468	8,492	16,960
Depreciation charge	<u>13</u>	<u>85</u>	<u>99</u>
At 31 August 2022	8,481	8,577	17,058
Carrying Amount			
At 31 August 2022	<u><u>7</u></u>	<u><u>0</u></u>	<u><u>7</u></u>
At 31 August 2021	20	86	106

10. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	0	458

11. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable leases, which fall due as follows:

	2022 £	2021 £
Within one year	0	458
Between 2 and 5 years	0	0

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File name	Sandcastles - Fin...t 21.22 final.pdf
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05 / 02 / 2023

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05 / 02 / 2023

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05 / 02 / 2023

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Accounts

Charity Registration Number 1100330

Company Registration number 04884359

SANDCASTLES PRE-SCHOOL PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDING 31 AUGUST 2021

SANDCASTLES PRE-SCHOOL PLAYGROUP

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SANDCASTLES PRE-SCHOOL PLAYGROUP

TRUSTEES REPORT

FOR THE YEAR ENDING 31 AUGUST 2021

The trustees present their annual report and financial statements for the year ending 31 August 2021.

The financial statements have been set out in accordance with the accounting policies set out in note 1 to the financial statements.

OBJECTIVES AND ACTIVITIES

The objectives of the charity 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
- Offering appropriate play, education and care facilities and training courses, 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 or means of ability
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
- Instigating and adhering to and furthering the aim of the pre-school alliance

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

September 2020, we had 14 children leave in July to go to Connor Downs school. We had a busy start to the year with 18 children on the register. We also have two children on the new 30hour funding for working parents.

There was no transition week for Amanda at Connor School due to strict guidelines around Covid.

Amanda started her NVQ3 training for Special Education Needs Coordinator, which is a six-month course. Janice completed new health and safety risks assessments around Covid to make sure it continued to be safe for children, staff, and parents. Amanda Janice, Tania, and Marie have updated their safeguarding training.

I must say that the new children coming into our setting for the first time were amazing as they had to leave their parents at the gate.

This year we still held our raffles, Tania placed the hamper one online to help boost funds. We continued fund raising throughout the year with events such as bags for school where playgroup was paid for donated old clothing which raised £72.00. We also received an anonymous donation of £100.

We held our Christmas play, and due to circumstances, no one was allowed to come and watch it, so Tania recorded the play and Marie put it on a c.d. for the parents to buy. The tombola this year was held outside in the garden a few parents could come and participated. We also had a Christmas hamper to raffle which raised £384 in total, some of which went towards the Christmas party. We also had this year Father Christmas arrived at playgroup on his sleigh, this again was quite different as he was not allowed into our building, but because it rained so heavily, he came into the garden under the veranda area. The children were not allowed to go near him, and all parents had to wear a mask.

Returning into the new year to yet another Lockdown which was number 3, Marie and Tania had to shield. We offered everyone a place but only 10 children returned until the February half term. Janice asked Tania to do work from home by starting to put together Bags for home learning for the parents. Tania updated her Makaton training during lockdown and Marie also attended two training courses via Teams.

From March 8th all children returned due to the government reopening of the schools. Amanda and Shanthi updated their first aid training. We held interviews for a new playworker on Wednesday 31st March with Amy, Amanda, and myself. I am pleased to say that Kayleigh was offered the job and accepted. During the Easter holidays Kayleigh updated her safeguarding training level two and Janice updated her safeguarding level 3.

After the Easter break, we have had 9 new children start, and they are all two-year-olds. This meant that all staff received extra hours until July. We decided as from May 10th to have Sports for Tots return to the setting every Monday, funded by the playgroup. Bags for school collected in June and received £84.00. We held a summer hamper which I must say was amazing and this ran alongside our usual raffle and in total we raised a £246.

FINANCIAL REVIEW

The results for the year are shown in the statement of financial activities and show a net profit of £1,578 (loss of £1,966 in 2020) together with the reserves brought forward give a total reserves figure at the year-end of £39,578 (£49,501 in 2020).

RESERVES POLICY

The Trustees aim to hold reserves in funds at an adequate level to support the charity's current and future activities.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and that the current arrangement with short term bank deposits meets the requirement to generate a reasonable return on capital whilst maintaining access to funds for operational purposes.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate exposure to the major risks. The contribution made by volunteers to the charity are immeasurable as they not only run the committee but also help with fundraising and community activities.

PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years and at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sandcastles pre-school playgroup is a company limited by guarantee governed by its Memorandum and Articles of Association. It became a registered charity on 27 October 2003. In the event that the charitable company is wound up the members agree to contribute an amount not more than £1 to the assets of the charitable company.

SANDCASTLES PRE-SCHOOL PLAYGROUP

LIST OF TRUSTEES

FOR THE YEAR ENDING 31 AUGUST 2021

TRUSTEES

The Trustees are also the Directors for the purpose of company law;

G Shilston
M Tonkin
A Allen
K Burden
L Rescorla
G Rescorla
J Marrion
S Crocker

RECRUITMENT AND INDUCTION OF TRUSTEES

Subject to approval of the members, the Trustees may appoint a person who is willing to act to be a Trustee. Potential Trustees meet the Trustees and senior management prior to the proposal as a Trustee. Once appointed, Trustees undertake an induction into the working of the charitable company including observing operational activity, discussion with staff and reading information such as financial statements and other evaluation documents.

The trustees are legally responsible for the overall control and management of the charity and the Nursery Manager is responsible for the day to day management and administration of the charity and reports to the Trustees.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDING 31 AUGUST 2021

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure of the charitable company for that year.

In preparing these financial statements the Trustees are required to;

- Select suitable financial statements and then apply them consistently
- Observe the methods and principals in charity SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Prepare the financial statements on the going concern basis

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safe guarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 AUGUST 2021 done

Income from	2021		2020	Note
Donations and Grants	-		£140	2
Fundraising Income	£1,112		£274	
Charitable Activities	£67,565		£58,897	3
Other Income	-		£1,444	
Total Income	£68,677		£60,754	
Expenditure on				
Charitable Activities	£67,099		£62,720	4
Net Profit/Loss for the Year	£1,578		(£1,966)	

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

All income and expenditure derive from continuing activities

The charity has opted to prepare the accounts under Charities SORP (FRS 102) and is exempt from preparing a cash flow statement on the grounds that it is a small charity

SANDCASTLES PRE-SCHOOL PLAYGROUP

BALANCE SHEET

FOR THE YEAR ENDING 31 AUGUST 2021

	31 Aug 2021	31 Aug 2020	
Current Assets			
Business Account	£17,871	£27,794	
Savings Account	£21,657	£21,657	
Ltd Co Account	£50	£50	
Total in the Bank	£39,578	£49,501	
Prepayments	-	(£11,802)	
Fixed Assets			
Computer Equipment		£8,488	£8,488
Depreciation on Computer Equi.		(£8,468)	(£8,425)
Fixtures and Fittings		£8,577	£8,577
Depreciation on Fixtures and Fit.		(£8,492)	(£8,406)
Carrying Amount		£106	£234
Total Assets	£39,683	£37,933	
Current Liabilities			
Accounts Payable	£320	£148	
Reserves Brought Forward	£43,998	£43,998	
Net Assets	(£4,635)	(£6,213)	
Current Years Earnings	£1,578	(£1,966)	

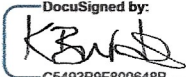
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the charity's
Trustees

Print Name	Kirsten Burden
Signature	DocuSigned by:  C5493B9F800648B
Position	Chairman
Date	6/13/2022

SANDCASTLES PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2021

1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Accounting and Reporting by Charities the statement of recommended practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	4 YEARS
Fixtures and fittings	4 YEARS

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

The company being a registered charity is exempt from corporation tax.

2. DONATIONS AND LEGACIES

	£	£
	2021	2020
Donations and grants	-	140
Fundraising	1,112	274

3. CHARITABLE ACTIVITIES

	£	£	£
	Funded Fees	Nursery Fees	Total
Charitable activities 2021	62,682	4,883	67,565
Charitable activities 2020	55,240	3,657	58,897

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
	2021	2020
Staff costs	56,421	49,673
Depreciation	128	166
Rent	2,650	3,075
Consumables	508	732
Play Materials	696	658
Play Activities	-	840
Refreshments	477	397
Cleaning and Waste Disposal	196	216
Equipment Lease	738	552
Repairs and Renewals	370	854
Insurance	645	-
IT Software	134	374
Payroll and Bookkeeping Fees	2,293	2,280
Postage	-	-
Professional Fees	256	136
Staff Training/clothing	785	474
Stationary	538	2,057
Telephone & Internet	-	187
Governance Costs	100	50
Miscellaneous	163	-
Total unrestricted funds Yr ending 31 Aug 2021	67,099	
Total unrestricted funds Yr ending 31 Aug 2020		62,720

5. SUPPORT COSTS AND GOVERNANCE

	2021 £	2020 £
Operating lease charges	631	458
Independent examiner fees	100	50
	<u>731</u>	<u>508</u>

6. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses have been incurred.

7. RELATED PARTY TRANSACTIONS

Remuneration of key management personnel	£	£
	2021	2020
	20,280	19,658

8. EMPLOYEES

	2021	2020
The Average number of employees during the year was	6	5
	£	£
Employment costs	55,810	49,121
Pension costs	611	552
	<u>56,421</u>	<u>49,673</u>

9. TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost			
At 1 September 2020	8,488	8,577	17,065
Additions	0	0	0
At 31 August 2021	<u>8,488</u>	<u>8,577</u>	<u>17,065</u>
Depreciation			
At 1 September 2020	8,425	8,407	16,665
Depreciation charge	43	86	166
At 31 August 2021	<u>8,468</u>	<u>8,492</u>	<u>16,831</u>
Carrying Amount			
At 31 August 2021	<u>20</u>	<u>86</u>	<u>106</u>
At 31 August 2020	63	171	234

10. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	631	458

11. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable leases, which fall due as follows:

	2021 £	2020 £
Within one year	631	458
Between 2 and 5 years	0	229



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

SANDCASTLES PRE-SCHOOL PLAYGROUP

On accounts for the year
ended

31 AUGUST 2021

Charity no
(if any)

1100330

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2021.

Responsibilities and
basis of 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

11th JUNE 2022

Name:

PIPPA ARTHUR

Relevant professional
qualification(s) or body

MAAT - AAT ACCOUNTANT

(if any):

--

Address:

18 MILLBANK MEADOW

LEEDSTOWN, HAYLE

CORNWALL, TR27 6DP.

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

--



PIPPA ARTHUR ACCOUNTANCY

Independent Examiner's Report on the Accounts of Sandcastles Pre-school Playgroup

To the Trustees of Sandcastles Pre-school Playgroup (Charity No—1100330)

I report on the accounts of the charity for the Year End 31st August 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of 2011 Act
- To follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b).
- To state whether any particular matters have come to my attention.

Basis of report :-

- Includes a review of all accounting records kept by the charity and a comparison of the accounts presented with those records.
- Consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustee concerning any such matters.
- The procedures undertaken do not provide all evidence required in an audit and consequently no opinion is given as to whether the account's present a "true and fair view".
- The report is limited to those matters set out the the report statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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.

Signed

Date—11th June 2022

Name—Pippa Arthur @ Pippa Arthur Accountancy

Relevant Qualification—AAT Technician—HMRC regulated MLR

Address—18 Millbank Meadow, Leedstown, Hayle, Cornwall

18 Millbank Meadow,

Leedstown, Hayle,

Cornwall, TR27 6DP.

Tel 01736 339295

Mobile 07874 230374

Email pipartacc@gmail.com

Website www.pippaarthuraccountancy.com



Accounts

Charity Registration Number 1100330

Company Registration number 04884359

SANDCASTLES PRE-SCHOOL PLAYGROUP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR YEAR ENDING 31 AUGUST 2020

SANDCASTLES PRE-SCHOOL PLAYGROUP

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Statement of financial activities	Page 5
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Notes to financial statements	Page 8 – 11
AGM minutes April 2019	Page 12

SANDCASTLES PRE-SCHOOL PLAYGROUP

TRUSTEES REPORT

FOR THE YEAR ENDING 31 AUGUST 2020

The trustees present their annual report and financial statements for the year ending 31 August 2020.

The financial statements have been set out in accordance with the accounting policies set out in note 1 to the financial statements.

OBJECTIVES AND ACTIVITIES

The objectives of the charity 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
- Offering appropriate play, education and care facilities and training courses, 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 or means of ability
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs
- Instigating and adhering to and furthering the aim of the pre-school alliance

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit when reviewing the charity's aims and objectives and in planning future activities. In particular the Trustees consider how planned activities will contribute to those aims and objectives.

ACHIEVEMENTS AND PERFORMANCE

In September 2019, we had 15 children leave in July to go to Connor Downs school. We had a busy start to the year, and we had 18 children on the register. We also have six children on the new 30, hour funding for working parents.

The staff have returned in September with more hours, due to Emma leaving.

Amanda spent one week down at the local primary school during transition to help the children settle in at their new school.

We have four children on the books that have IEPs all four are around speech, two need adult support, which they are receiving from the setting. We cannot apply for any grants until they are on their 15 hours funding.

We have had one college student on placement and also another helper {along to support her} as Chloe has learning disabilities. When Covid 19 came along and we had a country wide lockdown, and when we returned to work Chloe was unable to return due to shielding.

We went for a walk in Tehidy woods and the children had a Gruffalo experience, where Janice and staff set up different activities around the woods for the children to experience, e.g. twigs and leaves to build different homes for the animals, mud kitchen to make food, and clay to make the animals from the story book. Needless to say, a great time was had by all.

We continued fund raising throughout the year with events such as bags for school which involved playgroup being paid for donated old clothing which raised £72.00. We also received an anonymous donation of £100.

We held our Christmas play, tombola, and this year we also had a Christmas hamper to raffle off, we raised £192, some of which went towards the Christmas party and this year Father Christmas arrived at playgroup on his sleigh.

Returning into the new year

Shanthi updated her child protection training. We had to close the playgroup on Friday 20th March due to the Corona virus, so we had to give all our donated Easter eggs away as we did not know when we would be back to playgroup, there was 75 of them!

The country was in its first lockdown due to Covid 19 and the seriousness of the virus.

All staff were shielding except Janice, which resulted in us being unable to open to keyworker and vulnerable children due to having no staff.

After the twelve-week shielding period Janice, Marie and Tania were able to open the playgroup to the children that were going to go to school that September. There was a lot of guidance in place of what the children could play with because of the danger of cross contamination.

Janice, Marie and Tania also painted the fence both inside and on the outside.

All staff have updated their Prevent Duty training in line with Ofsted regulation.

I would also like to thank the committee for all their support and understanding which they have given to Janice during this pandemic.

FINANCIAL REVIEW

The results for the year are shown in the statement of financial activities and show a net loss of £1,966 (loss of £4,247 in 2019) together with the reserves brought forward give a total reserves figure at the year-end of £49,501 (£39,351 in 2019).

RESERVES POLICY

The Trustees aim to hold reserves in funds at an adequate level to support the charity's current and future activities.

INVESTMENT POLICY

The Trustees have considered the most appropriate policy for investing funds and that the current arrangement with short term bank deposits meets the requirement to generate a reasonable return on capital whilst maintaining access to funds for operational purposes.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The contribution made by volunteers to the charity are immeasurable as they not only run the committee but also help with fundraising and community activities.

PLANS FOR THE FUTURE

The charity plans to continue the activities outlined above in the forthcoming years and at the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Sandcastles pre-school playgroup is a company limited by guarantee governed by its Memorandum and Articles of Association. It became a registered charity on 27 October 2003. In the event that the charitable company is wound up the members agree to contribute an amount not more than £1 to the assets of the charitable company.

SANDCASTLES PRE-SCHOOL PLAYGROUP

LIST OF TRUSTEES

FOR THE YEAR ENDING 31 AUGUST 2020

TRUSTEES

The Trustees are also the Directors for the purpose of company law;

S Williams

G Shilston
M Tonkin
A Allen
K Burden
I Fergar

RECRUITMENT AND INDUCTION OF TRUSTEES

Subject to approval of the members, the Trustees may appoint a person who is willing to act to be a Trustee. Potential Trustees meet the Trustees and senior management prior to the proposal as a Trustee. Once appointed, Trustees undertake an induction into the working of the charitable company including observing operational activity, discussion with staff and reading information such as financial statements and other evaluation documents.

The trustees are legally responsible for the overall control and management of the charity and the Nursery Manager is responsible for the day to day management and administration of the charity and reports to the Trustees.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDING 31 AUGUST 2020

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources including the income and expenditure of the charitable company for that year.

In preparing these financial statements the Trustees are required to;

- Select suitable financial statements and then apply them consistently
- Observe the methods and principals in charity SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed
- Prepare the financial statements on the going concern basis

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safe guarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SANDCASTLES PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDING 31 AUGUST 2020

Income from	2020		2019	Note
Donations and Grants	£140		£1,315	2
Fundraising Income	£274		£1,132	
Charitable Activities	£58,897		£58,453	3
Other Income	£1,444			
Total Income	£60,754		£60,900	
Expenditure on				
Charitable Activities	£62,720		£65,147	4
Net Profit/Loss for the Year	(£1,966)		(£4,247)	

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

All income and expenditure derive from continuing activities

The charity has opted to prepare the accounts under Charities SORP (FRS 102) and is exempt from preparing a cash flow statement on the grounds that it is a small charity

SANDCASTLES PRE-SCHOOL PLAYGROUP

BALANCE SHEET

FOR THE YEAR ENDING 31 AUGUST 2020

	31 Aug 2020	31 Aug 2019
Current Assets		
Business Account	£27,794	£17,644
Savings Account	£21,657	£21,657
Ltd Co Account	£50	£50
Total in the Bank	£49,501	£39,351
Prepayments	(£11,802)	-
Fixed Assets		
Computer Equipment	£8,488	£8,488
Depreciation on Computer Equi.	(£8,425)	(£8,345)
Fixtures and Fittings	£8,577	£8,577
Depreciation on Fixtures and Fit.	(£8,406)	(£8,321)
Carrying Amount	£234	£400
Total Assets	£37,933	£39,751
Current Liabilities		
Accounts Payable	£148	£0
Reserves Brought Forward	£43,998	£43,998
Net Assets	(£6,213)	(£4,247)
Current Years Earnings	(£1,966)	(£4,247)

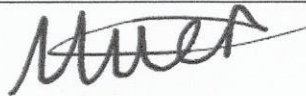
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed on behalf of the charity's
Trustees

Print Name	Amy Burstow
Signature	
Position	Deputy Chairperson
Date	05 / 24 / 2021

SANDCASTLES PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDING 31 AUGUST 2020

1. ACCOUNTING POLICIES

These financial statements have been prepared in accordance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). Accounting and Reporting by Charities the statement of recommended practice for Charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in Sterling, which is the functional currency of the charity. Monetary amounts are rounded to the nearest £.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably and it is probable that income will be received.

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and machinery	4 YEARS
Fixtures and fittings	4 YEARS

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/expenditure for the year.

The company being a registered charity is exempt from corporation tax.

2. DONATIONS AND LEGACIES

	£	£
	2020	2019
Donations and grants	140	1,315
Fundraising	274	1,132

3. CHARITABLE ACTIVITIES

	£	£	£
	Funded Fees	Nursery Fees	Total
Charitable activities 2020	55,240	3,657	58,897
Charitable activities 2019	53,008	5,445	58,453

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	£	£
	2020	2019
Staff costs	49,673	49,446
Depreciation	166	610
Rent	3,075	4,700
Consumables	732	258
Play Materials	658	2,192
Play Activities	840	1,295
Refreshments	397	544
Cleaning and Waste Disposal	216	294
Equipment Lease	552	547
Repairs and Renewals	854	78
Insurance	-	1,275
IT Software	374	173
Payroll and Bookkeeping Fees	2,280	1,545
Postage	-	51
Professional Fees	136	272
Staff Training	474	607
Stationary	2,057	1,038
Telephone & Internet	187	-
Governance Costs	50	50
Miscellaneous	-	172
Total unrestricted funds Yr ending 31 Aug 2020	62,720	
Total unrestricted funds Yr ending 31 Aug 2019		65,147

5. SUPPORT COSTS AND GOVERNANCE	2020 £	2019 £
Operating lease charges	458	458
Independent examiner fees	50	50
	<u>508</u>	<u>508</u>

6. TRUSTEES

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity. No Trustee expenses have been incurred.

7. RELATED PARTY TRANSACTIONS

Remuneration of key management personnel	£	£
	2020	2019
	19,658	18,756

8. EMPLOYEES

	2020	2019
The Average number of employees during the year was	5	8
	£	£
Employment costs	49,121	48,903
Pension costs	552	543
	<u>49,673</u>	<u>49,446</u>

9. TANGIBLE FIXED ASSETS

	Computer Equipment £	Fixtures and Fittings £	Total £
Cost			
At 1 September 2019	8,488	8,577	17,065
Additions	<u>0</u>	<u>0</u>	<u>0</u>
At 31 August 2020	8,488	8,577	17,065
Depreciation			
At 1 September 2019	8,345	8,321	16,665
Depreciation charge	<u>80</u>	<u>86</u>	<u>166</u>
At 31 August 2020	8,425	8,407	16,831
Carrying Amount			
At 31 August 2020	<u><u>63</u></u>	<u><u>256</u></u>	<u><u>234</u></u>
At 31 August 2019	143	256	400

10. OTHER CREDITORS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Other creditors	458	458

11. OPERATING LEASE COMMITMENTS

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable leases, which fall due as follows:

	2020 £	2019 £
Within one year	458	458
Between 2 and 5 years	229	687

AGM MINUTES 18th May 2020 – zoom video call

FOR THE YEAR ENDING 31 AUGUST 2020

Present: Janice Dale, Amy Allen, Billie Whear, Kirsten Burden, Georgina Shilston, Steph Crocker

Apologies: Steve Williams , Jenna Marrion

	Action
Committee Members • Chair –Kirsten Burden • Vice Chair – Amy Allen • Secretary – Georgina Shilston • Treasurer – Imogen Fergar stepping down to be replaced by Steph Crocker once DRB complete. • Jenna Marrion • Mellissa Tonkin Postponement of recruitment of new members due to COVID19. Jenna Marrion and Steph Crocker to complete DBS ASAP.	JM/SC
Staffing • All staff currently furloughed due to COVID19 • Emma has left, remaining staff have shared her hours and are happy with their current hours.	
Children • 14 children leaving tis year, 11 will remain on the books. • Possibility of 2 more joining. • No transition for children this year due to COVID19. JD in conversation with Mr Masters regarding those that will be attending Connor school. JD will contact the two other schools that children will be moving to.	JD
Finance • Setting currently closed due to COVID19 • Still receiving funding monies from the government. • Staff furloughed, Sandcastles receiving 30% towards the cost of this. This is equal to 30% of children paying private fees. • Savings £21,000, current account £34,000. Wages will be about £4000 per month. We should hope to break even this year. • If the setting opens ? if those members of staff who are choosing not to work will get paid. • If a child is moved to another setting all funding for that child will need to be refunded.	

It is presumed that the Sunday school will not be charging rent whilst the setting is closed.	
Fundraising All annual fundraising events cancelled due to COVID19.	
Equipment/Facilities - Pirate ship purchased and installed - Purchase of play kitchen still on hold.	
COVID19 Planning 2 members of staff currently shielding, 1 member of staff caring for a vulnerable adult, 1 member of staff caring for children - From 22nd June JD hopes to have one member of staff back, leaving two members of staff to run the setting. - Opening to the 14 children transitioning to school only. - GS volunteered to help one day per week if guidelines allow. - Aim to gradually open from the 22nd June. - JD to contact parents to see who would return the setting if it could open. - JD has completed a risk assessment - Small groups to stay separate throughout the day. - No cross contamination of toys - PPE only to be worn when assisting with toileting and personal care - Possibility of allocating arrival times so parents don't congregate. - Children will be offered limited hours.	JD
Next meeting 2nd June, Zoom Meeting	



PIPPA ARTHUR

ACCOUNTANCY

Independent Examiner's Report on the Accounts of Sandcastles Pre-school Playgroup

To the Trustees of Sandcastles Pre-school Playgroup (Charity No—1100330)

I report on the accounts of the charity for the Year End 31st August 2020.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of 2011 Act
- To follow the procedures laid down in general directions given by the Charity Commission under section 145(5)(b).
- To state whether any particular matters have come to my attention.

Basis of report :-

- Includes a review of all accounting records kept by the charity and a comparison of the accounts presented with those records.
- Consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustee concerning any such matters.
- The procedures undertaken do not provide all evidence required in an audit and consequently no opinion is given as to whether the account's present a "true and fair view".
- The report is limited to those matters set out the the report statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act: and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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.

Signed

Date—24th May 2021

Name—Pippa Arthur @ Pippa Arthur Accountancy

Relevant Qualification—AAT Technician—HMRC regulated MLR

Address—18 Millbank Meadow, Leedstown, Hayle, Cornwall

18 Millbank Meadow,

Leedstown, Hayle,

Cornwall, TR27 6DP.

Tel 01736 339295

Mobile 07874 230374

Email pipartacc@gmail.com

Website www.pippaarthuraaccountancy.com





CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

Sandcastles Preschool Playgroup

On accounts for the year
ended

31 August 2020

Charity no
(if any)

1100330

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above
charity ("the Trust") for the year ended DD/MM/YYYY.

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 Trust's accounts carried out
under section 145 of the 2011 Act and in carrying out my examination, I
have followed all the applicable Directions given by the Charity Commission
under section 145(5)(b) of the 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 [insert name of
applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have
come to my attention in connection with the examination (other than that
disclosed below *) which gives me cause to believe that in, any material
respect:

- the accounting records were not kept in accordance with section 130
of the Charities 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

24/05/2021

Name:

PIPPA ARTHUR

Relevant professional
qualification(s) or body

AAT Technician IMRC regulated MLR