

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

## CONTENTS

Trustees report	Page 1 – 3
Statements of Trustees responsibility	Page 4
Statement of financial activities	Page 5
Balance sheet	Page 6-7
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 20<sup>th</sup> 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			
<b>Total Income</b>	<b>£60,754</b>		<b>£60,900</b>	
<b>Expenditure on</b>				
Charitable Activities	£62,720		£65,147	4
<b>Net Profit/Loss for the Year</b>	<b>(£1,966)</b>		<b>(£4,247)</b>	

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
<b>Current Assets</b>		
Business Account	£27,794	£17,644
Savings Account	£21,657	£21,657
Ltd Co Account	£50	£50
Total in the Bank	<b>£49,501</b>	<b>£39,351</b>
Prepayments	<b>(£11,802)</b>	-
<b>Fixed Assets</b>		
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
<b>Current Liabilities</b>		
Accounts Payable	£148	£0
Reserves Brought Forward	£43,998	£43,998
Net Assets	(£6,213)	(£4,247)
<b>Current Years Earnings</b>	<b>(£1,966)</b>	<b>(£4,247)</b>

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 £
<b>Cost</b>			
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
<b>Depreciation</b>			
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
<b>Carrying Amount</b>			
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 18<sup>th</sup> 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
<b>Committee Members</b> <ul style="list-style-type: none"> <li>• Chair –Kirsten Burden</li> <li>• Vice Chair – Amy Allen</li> <li>• Secretary – Georgina Shilston</li> <li>• Treasurer – Imogen Fergar stepping down to be replaced by Steph Crocker once DRB complete.</li> <li>• Jenna Marrion</li> <li>• Mellissa Tonkin</li> </ul> <p>Postponement of recruitment of new members due to COVID19.</p> <p>Jenna Marrion and Steph Crocker to complete DBS ASAP.</p>	JM/SC
<b>Staffing</b> <ul style="list-style-type: none"> <li>• All staff currently furloughed due to COVID19</li> <li>• Emma has left, remaining staff have shared her hours and are happy with their current hours.</li> </ul>	
<b>Children</b> <ul style="list-style-type: none"> <li>• 14 children leaving tis year, 11 will remain on the books.</li> <li>• Possibility of 2 more joining.</li> <li>• 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.</li> </ul>	JD
<b>Finance</b> <ul style="list-style-type: none"> <li>• Setting currently closed due to COVID19</li> <li>• Still receiving funding monies from the government.</li> <li>• Staff furloughed, Sandcastles receiving 30% towards the cost of this. This is equal to 30% of children paying private fees.</li> <li>• Savings £21,000, current account £34,000. Wages will be about £4000 per month. We should hope to break even this year.</li> <li>• If the setting opens ? if those members of staff who are choosing not to work will get paid.</li> <li>• If a child is moved to another setting all funding for that child will need to be refunded.</li> </ul>	



<ul style="list-style-type: none"> <li>It is presumed that the Sunday school will not be charging rent whilst the setting is closed.</li> </ul>	
<b>Fundraising</b> <ul style="list-style-type: none"> <li>All annual fundraising events cancelled due to COVID19.</li> </ul>	
<b>Equipment/Facilities</b> <ul style="list-style-type: none"> <li>Pirate ship purchased and installed</li> <li>Purchase of play kitchen still on hold.</li> </ul>	
<b>COVID19 Planning</b> <ul style="list-style-type: none"> <li>2 members of staff currently shielding, 1 member of staff caring for a vulnerable adult, 1 member of staff caring for children</li> <li>From 22<sup>nd</sup> June JD hopes to have one member of staff back, leaving two members of staff to run the setting.</li> <li>Opening to the 14 children transitioning to school only.</li> <li>GS volunteered to help one day per week if guidelines allow.</li> <li>Aim to gradually open from the 22<sup>nd</sup> June.</li> <li>JD to contact parents to see who would return the setting if it could open.</li> <li>JD has completed a risk assessment</li> <li>Small groups to stay separate throughout the day.</li> <li>No cross contamination of toys</li> <li>PPE only to be worn when assisting with toileting and personal care</li> <li>Possibility of allocating arrival times so parents don't congregate.</li> <li>Children will be offered limited hours.</li> </ul>	JD
<b>Next meeting</b> <ul style="list-style-type: none"> <li>2<sup>nd</sup> June, Zoom Meeting</li> </ul>	



## 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](mailto:pipartacc@gmail.com)

Website [www.pippaarthuraccountancy.com](http://www.pippaarthuraccountancy.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 HMRC regulated MLR