

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)

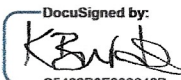
The company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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	<small>DocuSigned by:</small>  <small>C5493B9F800648B</small>
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.

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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

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