

# SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)

England & Wales · Charity number 1137023

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07258882](#)

**Registered** 2010-07-22

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

## Contact

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**Address** Sunbeams Preschool  
School Lane  
Radford Semele  
Leamington Spa  
Warwickshire  
CV31 1TQ

**Phone** 01926 470978

**Email** [sunbeamshb@btinternet.com](mailto:sunbeamshb@btinternet.com)

**Website** <https://www.sunbeamspreschoolradfordsemele.com/>

## Activities

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**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:1 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<sup>2</sup> ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS<sup>3</sup> INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

**Activities:** At Sunbeams, we feel, provide a happy atmosphere where children feel secure and cared for. We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and

large group activities.

## Classification

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

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Warwickshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£178,246	£146,875	-	-
2024-07-31	£136,205	£127,265	-	-
2023-07-31	£101,807	£120,524	-	-
2022-07-31	£105,520	£112,436	-	-
2021-07-31	£125,134	£116,836	-	-
2020-07-31	£100,091	£102,686	-	-

## Trustees

Name	Role	Appointed
Georgia Anne Jordan		2025-09-30
Iolanda Catarina Dos Santos Da Cruz Ramos Martins		2025-09-30
Kathryn Anne Sale		2025-09-30
Philippa Louise Taylor		2025-09-30
Pui Yan lu		2025-09-30
Susannah Sanford Moore		2025-09-30

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

England & Wales - Charity number 1137023

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# Accounts

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Company registration number: 07258882

Charity registration number: 1137023

# Sunbeams Pre-School (Radford Semele)

Annual Report and Financial Statements

for the Year Ended 31 July 2025

Randhawa Enterprises Limited  
AIMS Accountants for Business  
(Racing Club Warwick Football Club)  
Hampton Road  
Warwick  
Warwickshire  
CV34 6JP

## Sunbeams Pre-School (Radford Semele)

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## **Sunbeams Pre-School (Radford Semele)**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2025.

#### **Objectives and activities**

##### *Objects and aims*

The charity aims to provide pre-school education to children from the village and surrounding area.

At Sunbeams, we feel, it is vitally important to us to provide a happy atmosphere where children, and their families, feel secure and cared for.

We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and large group activities.

The pre-school provides a cosmopolitan and exciting cultural environment that promotes learning with equal opportunities for all. Your child will have the opportunity to choose to play indoors or outdoors for the bulk of their session. In addition to a wonderfully equipped garden, the nursery has fantastic opportunities for indoor activities too.

Collaborative play, problem solving and independent learning are all promoted throughout the day to help prepare children for school.

##### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### *Use of volunteers*

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

#### **Achievements and performance**

During the year, pre-school education has been provided to 34 children (2024: 38 children).

During the year, the net income amounted to £39,842 (2024: net income of £8,940). This is favourable to the previous year due to an increase in fees and receiving ongoing funding. There has also been a correction to depreciation previously applied to the owned building.

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

#### Reference and Administrative Details

Charity Registration Number: 1137023  
Company Registration Number: 07258882  
The charity is incorporated in Wales.

Registered Office: School Lane  
Radford Semele  
Leamington Spa  
Warwickshire  
CV31 1TQ

Independent Examiner: Randhawa Enterprises Limited  
AIMS Accountants for Business  
(Racing Club Warwick Football Club)  
Hampton Road  
Warwick  
Warwickshire  
CV34 6JP

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

Trustees:	Ms Lydia Williams (resigned 30 September 2025)
	Ms Roseanne Marjorie Edwards (appointed 21 September 2024 and resigned 30 September 2025)
	Mr Richard Vaughan Williams (appointed 21 September 2024 and resigned 30 September 2025)
	Ms Leanne Clare Gregory (appointed 21 September 2024 and resigned 30 September 2025)
	Ms Charlotte Emma Edmonds (appointed 21 September 2024 and resigned 30 September 2025)
	Ms Leire Benedicto-Alonso (appointed 21 September 2024 and resigned 30 September 2025)
	Ms Samantha Louise Goode (appointed 20 September 2024 and resigned 30 September 2025)
	Mr Sacha Daniel White (appointed 20 October 2024 and resigned 30 September 2025)
	Ms Kathryn Louise White (appointed 20 October 2024 and resigned 30 September 2025)
	Mrs Philippa Louise Taylor (appointed 30 September 2025)
	Mrs Kathryn Anne Sale (appointed 30 September 2025)
	Mrs Pui Yan Iu (appointed 30 September 2025)
	Mrs Iolanda Catarina Dos Santos Da Cruz Ramos Martins (appointed 30 September 2025)
	Mrs Susannah Sanford Moore (appointed 30 September 2025)
	Mrs Georgia Anne Jordan (appointed 30 September 2025)
Chairman:	Ms Leire Benedicto-Alonso (appointed 21 September 2024 and resigned 30 September 2025)
	Mrs Kathryn Anne Sale (appointed 30 September 2025)
Secretary:	Ms Roseanne Marjorie Edwards (appointed 21 September 2024 and resigned 30 September 2025)

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### *Recruitment and appointment of trustees*

New trustees are recruited from the parents and other carers of the children attending the pre-school.

##### *Arrangements for setting key management personnel remuneration*

The setting of pay for key personnel is agreed by the Committee.

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

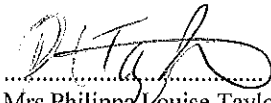
#### *Organisational structure*

The day-to-day running of the pre-school is managed by the Principal, Mrs Tracy Jane Owen.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



Mrs Philippa Louise Taylor  
Trustee

## Sunbeams Pre-School (Radford Semele)

### Independent Examiner's Report to the trustees of Sunbeams Pre-School (Radford Semele) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2025.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sunbeams Pre-School (Radford Semele) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Randhawa Enterprises Limited

AIMS Accountants for Business  
(Racing Club Warwick Football Club)  
Hampton Road  
Warwick  
Warwickshire  
CV34 6JP

Date:.....

## Sunbeams Pre-School (Radford Semele)

### Statement of Financial Activities for the Year Ended 31 July 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
<b>Income and Endowments from:</b>				
Charitable activities	2	163,515	5,425	168,940
Fundraising	3	9,306	-	9,306
Total income		<u>172,821</u>	<u>5,425</u>	<u>178,246</u>
<b>Expenditure on:</b>				
Raising funds		(3,827)	(4,688)	(8,515)
Charitable activities		(146,875)	-	(146,875)
Other expenditure	4	-	16,986	16,986
Total expenditure		<u>(150,702)</u>	<u>12,298</u>	<u>(138,404)</u>
Net income		<u>22,119</u>	<u>17,723</u>	<u>39,842</u>
Net movement in funds		22,119	17,723	39,842
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>66,527</u>	<u>(7,135)</u>	<u>59,392</u>
Total funds carried forward	13	<u>88,646</u>	<u>10,588</u>	<u>99,234</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	2	127,968	3,332	131,300
Fundraising	3	4,905	-	4,905
Total income		<u>132,873</u>	<u>3,332</u>	<u>136,205</u>
<b>Expenditure on:</b>				
Raising funds		(632)	(3,052)	(3,684)
Charitable activities		(109,672)	-	(109,672)
Other expenditure	4	-	(13,909)	(13,909)
Total expenditure		<u>(110,304)</u>	<u>(16,961)</u>	<u>(127,265)</u>
Net income/(expenditure)		<u>22,569</u>	<u>(13,629)</u>	<u>8,940</u>
Net movement in funds		22,569	(13,629)	8,940
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>43,958</u>	<u>6,495</u>	<u>50,453</u>
Total funds carried forward	13	<u>66,527</u>	<u>(7,134)</u>	<u>59,393</u>

The funds breakdown for 2024 is shown in note 13.

The notes on pages 8 to 12 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**(Registration number: 07258882)  
Balance Sheet as at 31 July 2025**

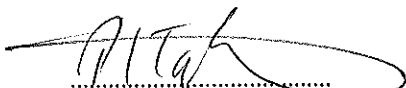
	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	31,880	14,894
<b>Current assets</b>			
Debtors	10	1,110	17,927
Cash at bank and in hand	11	<u>70,258</u>	<u>51,016</u>
		71,368	68,943
<b>Creditors: Amounts falling due within one year</b>	12	<u>(4,014)</u>	<u>(24,444)</u>
<b>Net current assets</b>		<u>67,354</u>	<u>44,499</u>
<b>Net assets</b>		<u>99,234</u>	<u>59,393</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		10,588	(7,134)
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>88,646</u>	<u>66,527</u>
<b>Total funds</b>	13	<u>99,234</u>	<u>59,393</u>

For the financial year ending 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 12 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

  
 .....  
 Mrs Philippa Louise Taylor  
 Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sunbeams Pre-School (Radford Semele) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Grants receivable

Funding is received from Warwickshire County Council for:

Government funded hours for 2 to 4 year olds.

Early Year Pupil Premium funding for children meeting particular funding criteria.

Other grants applicable to early years settings.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The parents have paid for unfunded hours in advance of the financial year.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold improvements	Straight line method - 15%

#### Trade debtors

Trade debtors are amounts due from parents for non-funded hours.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

#### Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2 Income from charitable activities

**Total  
funds  
£**

#### 3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising	9,306	9,306
<b>Total for 2025</b>	<b>9,306</b>	<b>9,306</b>
<b>Total for 2024</b>	<b>4,905</b>	<b>4,905</b>

#### 4 Other expenditure

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2025

	Note	Restricted funds £	Total 2025 £	Total 2024 £
Depreciation, amortisation and other similar costs		<u>(16,986)</u>	<u>(16,986)</u>	<u>13,909</u>
		<u>(16,986)</u>	<u>(16,986)</u>	<u>13,909</u>
		<b>Note</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Depreciation, amortisation and other similar costs			<u>(16,986)</u>	<u>(16,986)</u>
<b>Total for 2025</b>			<u>(16,986)</u>	<u>(16,986)</u>
<b>Total for 2024</b>			<u>13,909</u>	<u>13,909</u>

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Staff costs

No employee received emoluments of more than £60,000 during the year.

#### 7 Auditors' remuneration

	2025 £	2024 £
<b>Other fees to auditors</b>		
The auditing of accounts of any associate of the charity	<u>3,440</u>	<u>2,706</u>

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2025

#### 8 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 9 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 August 2024	97,079	97,079
At 31 July 2025	97,079	97,079
<b>Depreciation</b>		
At 1 August 2024	82,185	82,185
Charge for the year	(16,986)	(16,986)
At 31 July 2025	65,199	65,199
<b>Net book value</b>		
At 31 July 2025	31,880	31,880
At 31 July 2024	14,894	14,894

Included within the net book value of land and buildings above is £20,000 (2024 - £20,000) in respect of freehold land and buildings and £11,880 (2024 - £(5,106)) in respect of leaseholds.

#### 10 Debtors

	2025 £	2024 £
Prepayments	1,245	-
Other debtors	(135)	17,927
	1,110	17,927

#### 11 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	-	302
Cash at bank	70,258	50,714
	70,258	51,016

#### 12 Creditors: amounts falling due within one year

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2025

	2025 £	2024 £
Other taxation and social security	751	603
Other creditors	3,263	618
Deferred income	-	23,223
	4,014	24,444

#### 13 Funds

	Balance at 1 August 2024 £	Incoming resources £	Resources expended £	Balance at 31 July 2025 £
<b>Unrestricted funds</b>				
General	66,527	172,821	(150,702)	88,646
<b>Restricted funds</b>	(7,135)	5,425	12,298	10,588
<b>Total funds</b>	59,392	178,246	(138,404)	99,234
	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Balance at 31 July 2024 £
<b>Unrestricted funds</b>				
General	43,958	132,873	(110,304)	66,527
<b>Restricted funds</b>	6,495	3,332	(16,961)	(7,134)
<b>Total funds</b>	50,453	136,205	(127,265)	59,393

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2025**

**Unrestricted Funds**

	<b>Total Unrestricted Funds 2025 £</b>	<b>Total Unrestricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	163,515	127,968
Fundraising	<u>9,306</u>	<u>4,905</u>
Total income	<u>172,821</u>	<u>132,873</u>
<b>Expenditure on:</b>		
Raising funds	(3,827)	(632)
Charitable activities	<u>(146,875)</u>	<u>(109,672)</u>
Total expenditure	<u>(150,702)</u>	<u>(110,304)</u>
Net income	<u>22,119</u>	<u>22,569</u>
Net movement in funds	22,119	22,569
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>66,527</u>	<u>43,958</u>
Total funds carried forward	<u><u>88,646</u></u>	<u><u>66,527</u></u>

This page does not form part of the statutory financial statements.

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2025**

**Restricted Funds**

	<b>Total Restricted Funds 2025 £</b>	<b>Total Restricted Funds 2024 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	5,425	3,332
Total income	<u>5,425</u>	<u>3,332</u>
<b>Expenditure on:</b>		
Raising funds	(4,688)	(3,052)
Other expenditure	16,986	(13,909)
Total expenditure	<u>12,298</u>	<u>(16,961)</u>
Net income/(expenditure)	<u>17,723</u>	<u>(13,629)</u>
Net movement in funds	17,723	(13,629)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>(7,135)</u>	6,495
Total funds carried forward	<u><u>10,588</u></u>	<u><u>(7,134)</u></u>

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2025

	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	168,940	131,300
Fundraising (analysed below)	<u>9,306</u>	<u>4,905</u>
Total income	<u>178,246</u>	<u>136,205</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(8,515)	(3,684)
Charitable activities (analysed below)	(146,875)	(109,672)
Other expenditure (analysed below)	<u>16,986</u>	<u>(13,909)</u>
Total expenditure	<u>(138,404)</u>	<u>(127,265)</u>
Net income	<u>39,842</u>	<u>8,940</u>
Net movement in funds	39,842	8,940
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>59,392</u>	<u>50,453</u>
Total funds carried forward	<u><u>99,234</u></u>	<u><u>59,393</u></u>

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2025

	Total 2025 £	Total 2024 £
<i>Charitable activities</i>		
UK Government grants	108,601	86,629
Grants - other agencies	5,425	3,332
Fees and supplies	54,914	41,339
	<u>168,940</u>	<u>131,300</u>
<i>Fundraising</i>		
Fundraising	9,306	4,905
	<u>9,306</u>	<u>4,905</u>
<i>Raising funds</i>		
Other fundraising costs	(2,352)	(632)
Restricted Funding Expenditure	(4,688)	(3,052)
Staff NIC (Employers)	(691)	-
Staff entertaining (allowable for tax)	(784)	-
	<u>(8,515)</u>	<u>(3,684)</u>
<i>Charitable activities</i>		
Direct costs	(3,788)	(2,815)
Wages and salaries	(109,991)	(86,754)
Staff pensions (Defined contribution) - pension scheme 1	(1,775)	(1,415)
Staff training	(599)	(50)
Sundry expenses	(1,228)	(22)
Rent	(381)	(381)
Rates	(479)	(200)
Light, heat and power	(1,236)	(2,480)
Insurance	(784)	(1,429)
Repairs and maintenance	(8,504)	(1,101)
Telephone and internet	(1,732)	(1,525)
Computer software and maintenance costs	(132)	(184)
Printing, postage and stationery	(6,191)	(2,842)
Subscriptions	(776)	(722)
Cleaning	(5,811)	(5,046)
Advertising	(28)	-
Accountancy fees / Independent examiner's fee	(3,440)	(2,706)
	<u>(146,875)</u>	<u>(109,672)</u>
<i>Other expenditure</i>		
Depreciation of short leasehold	16,986	(13,909)
	<u>16,986</u>	<u>(13,909)</u>

This page does not form part of the statutory financial statements.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

England & Wales - Charity number 1137023

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# Accounts

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Company registration number: 07258882

Charity registration number: 1137023

# Sunbeams Pre-School (Radford Semele)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

Randhawa Enterprises Limited  
Just Nice House - Office 4  
Millers Road  
Warwick  
Warwickshire  
CV34 5AE

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COMPANIES HOUSE

## **Sunbeams Pre-School (Radford Semele)**

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## **Sunbeams Pre-School (Radford Semele)**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2024.

#### **Objectives and activities**

##### *Objects and aims*

The charity aims to provide pre-school education to children from the village and surrounding area.

At Sunbeams, we feel, it is vitally important to us to provide a happy atmosphere where children, and their families, feel secure and cared for.

We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and large group activities.

The pre-school provides a cosmopolitan and exciting cultural environment that promotes learning with equal opportunities for all. Your child will have the opportunity to choose to play indoors or outdoors for the bulk of their session. In addition to a wonderfully equipped garden, the nursery has fantastic opportunities for indoor activities too.

Collaborative play, problem solving and independent learning are all promoted throughout the day to help prepare children for school.

##### *Public benefit*

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### *Use of volunteers*

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

#### **Achievements and performance**

During the year, pre-school education has been provided to 38 children (2023: 38 children).

During the year, the net income amounted to £8,940 (2023: net expenditure of £18,717). This is favourable to the previous year due to keeping expenses flat year on year and increase fees.

## **Sunbeams Pre-School (Radford Semele)**

### **Trustees' Report**

#### **Reference and Administrative Details**

Charity Registration Number: 1137023  
Company Registration Number: 07258882  
The charity is incorporated in Wales.  
Registered Office: School Lane  
Radford Semele  
Leamington Spa  
Warwickshire  
CV31 1TQ  
Independent Examiner: Randhawa Enterprises Limited  
Just Nice House - Office 4  
Millers Road  
Warwick  
Warwickshire  
CV34 5AE

#### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Ms Roseanne Thomas (resigned 20 September 2024)
- Mrs Megan Judith Kilmartin, Treasurer (resigned 12 January 2024)
- Ms Kimberley Jayne McGowan (resigned 12 January 2024)
- Ms Laura Rachel Francis (resigned 20 October 2024)
- Ms Caroline Amber Lindsey Ashcroft (appointed 21 February 2024 and resigned 20 October 2024)
- Ms Jemima Sarah Wright (appointed 21 February 2024 and resigned 20 September 2024)
- Ms Eleanor Frances Merlo Donajgrodzki (appointed 21 February 2024 and resigned 20 September 2024)
- Ms Lydia Williams (appointed 19 February 2024)
- Ms Roseanne Marjorie Edwards (appointed 21 September 2024)
- Mr Richard Vaughan Williams (appointed 21 September 2024)
- Ms Leanne Clare Gregory (appointed 21 September 2024)
- Ms Charlotte Emma Edmonds (appointed 21 September 2024)
- Ms Leire Benedicto-Alonso (appointed 21 September 2024)
- Ms Samantha Louise Goode (appointed 20 September 2024)
- Mr Sacha Daniel White (appointed 20 October 2024)
- Ms Kathryn Louise White (appointed 20 October 2024)

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

Chairman: Ms Jemima Sarah Wright (appointed 21 February 2024 and resigned 20 September 2024)  
Ms Leire Benedicto-Alonso (appointed 21 September 2024)

Secretary: Ms Roseanne Thomas (resigned 20 September 2024)  
Ms Roseanne Marjorie Edwards (appointed 21 September 2024)

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### *Recruitment and appointment of trustees*

New trustees are recruited from the parents and other carers of the children attending the pre-school.

##### *Arrangements for setting key management personnel remuneration*

The setting of pay for key personnel is agreed by the Committee.

##### *Organisational structure*

The day-to-day running of the pre-school is managed by the Principal, Mrs Tracy Jane Owen.

#### **Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

Richard V Williams  
Richard V Williams (App. 25. 2024 16:58 GMT+1) .....  
Mr Richard Vaughan Williams  
Trustee

## Sunbeams Pre-School (Radford Semele)

### Independent Examiner's Report to the trustees of Sunbeams Pre-School (Radford Semele) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sunbeams Pre-School (Radford Semele) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

  
Perimeter Business Rebal (Rev 20, 2020) 1039 001-11

Randhawa Enterprises Limited

Just Nice House - Office 4  
Millers Road  
Warwick  
Warwickshire  
CV34 5AE

Date:.....

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities for the Year Ended 31 July 2024  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Charitable activities	2	127,968	3,332	131,300
Fundraising	3	4,905	-	4,905
Total income		<u>132,873</u>	<u>3,332</u>	<u>136,205</u>
<b>Expenditure on:</b>				
Raising funds		(632)	(3,052)	(3,684)
Charitable activities		(109,672)	-	(109,672)
Other expenditure	4	-	(13,909)	(13,909)
Total expenditure		<u>(110,304)</u>	<u>(16,961)</u>	<u>(127,265)</u>
Net income/(expenditure)		<u>22,569</u>	<u>(13,629)</u>	<u>8,940</u>
Net movement in funds		22,569	(13,629)	8,940
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>43,958</u>	<u>6,495</u>	<u>50,453</u>
Total funds carried forward	11	<u>66,527</u>	<u>(7,134)</u>	<u>59,393</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	2	91,971	2,560	94,531
Fundraising	3	7,276	-	7,276
Total income		<u>99,247</u>	<u>2,560</u>	<u>101,807</u>
<b>Expenditure on:</b>				
Raising funds		(1,407)	(4,778)	(6,185)
Charitable activities		(108,083)	-	(108,083)
Other expenditure	4	-	(6,256)	(6,256)
Total expenditure		<u>(109,490)</u>	<u>(11,034)</u>	<u>(120,524)</u>
Net expenditure		<u>(10,243)</u>	<u>(8,474)</u>	<u>(18,717)</u>
Net movement in funds		(10,243)	(8,474)	(18,717)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>54,201</u>	<u>14,969</u>	<u>69,170</u>
Total funds carried forward	11	<u>43,958</u>	<u>6,495</u>	<u>50,453</u>

The funds breakdown for 2023 is shown in note 11.

The notes on pages 7 to 11 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**(Registration number: 07258882)  
Balance Sheet as at 31 July 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	14,894	28,803
<b>Current assets</b>			
Debtors	8	17,927	1,710
Cash at bank and in hand	9	<u>51,016</u>	<u>26,546</u>
		68,943	28,256
<b>Creditors: Amounts falling due within one year</b>	10	<u>(24,444)</u>	<u>(6,606)</u>
<b>Net current assets</b>		<u>44,499</u>	<u>21,650</u>
<b>Net assets</b>		<u>59,393</u>	<u>50,453</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		(7,134)	6,495
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>66,527</u>	<u>43,958</u>
<b>Total funds</b>	11	<u>59,393</u>	<u>50,453</u>

For the financial year ending 31 July 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:

Richard V Williams  
Richard V Williams 14 Apr 25, 2025 16:59 GMT+11  
 Mr Richard Vaughan Williams  
 Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sunbeams Pre-School (Radford Semele) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### Grants receivable

Funding is received from Warwickshire County Council for:  
Government funded hours for 2 to 4 year olds.  
Early Year Pupil Premium funding for children meeting particular funding criteria.  
Other grants applicable to early years settings.

##### Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The parents have paid for unfunded hours in advance of the financial year.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold	in accordance with the property (mainly 15 years)

#### Trade debtors

Trade debtors are amounts due from parents for non-funded hours.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

#### Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

#### 2 Income from charitable activities

**Total  
funds  
£**

#### 3 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising	4,905	4,905
<b>Total for 2024</b>	<b>4,905</b>	<b>4,905</b>
<b>Total for 2023</b>	<b>7,276</b>	<b>7,276</b>

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2024

#### 4 Other expenditure

	Note	Restricted funds £	Total 2024 £	Total 2023 £
Depreciation, amortisation and other similar costs		13,909	13,909	6,256
		13,909	13,909	6,256
			<b>Restricted funds</b>	<b>Total funds</b>
	Note		£	£
Depreciation, amortisation and other similar costs			13,909	13,909
<b>Total for 2024</b>			13,909	13,909
<b>Total for 2023</b>			6,256	6,256

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Tangible fixed assets

	Land and buildings £	Total £
<b>Cost</b>		
At 1 August 2023	97,079	97,079
At 31 July 2024	97,079	97,079
<b>Depreciation</b>		
At 1 August 2023	68,276	68,276
Charge for the year	13,909	13,909
At 31 July 2024	82,185	82,185
<b>Net book value</b>		
At 31 July 2024	14,894	14,894
At 31 July 2023	28,803	28,803

Included within the net book value of land and buildings above is £Nil (2023 - £Nil) in respect of freehold land and buildings and £14,894 (2023 - £28,803) in respect of leaseholds.

**Sunbeams Pre-School (Radford Semele)**

**Notes to the Financial Statements for the Year Ended 31 July 2024**

**8 Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Prepayments	-	1,429
Other debtors	17,927	281
	<u>17,927</u>	<u>1,710</u>

**9 Cash and cash equivalents**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cash on hand	302	7
Cash at bank	50,714	26,539
	<u>51,016</u>	<u>26,546</u>

**10 Creditors: amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	603	625
Other creditors	618	789
Deferred income	23,223	5,192
	<u>24,444</u>	<u>6,606</u>

**11 Funds**

	<b>Balance at 1 August 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 July 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	43,958	132,873	(110,304)	66,527
<b>Restricted funds</b>	<u>6,495</u>	<u>3,332</u>	<u>(16,961)</u>	<u>(7,134)</u>
<b>Total funds</b>	<u>50,453</u>	<u>136,205</u>	<u>(127,265)</u>	<u>59,393</u>

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2024

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
<b>Unrestricted funds</b>				
General	54,201	99,247	(109,490)	43,958
<b>Restricted funds</b>	<u>14,969</u>	<u>2,560</u>	<u>(11,034)</u>	<u>6,495</u>
<b>Total funds</b>	<u><u>69,170</u></u>	<u><u>101,807</u></u>	<u><u>(120,524)</u></u>	<u><u>50,453</u></u>

#### 12 Related party transactions

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2024**

**Unrestricted Funds**

	<b>Total Unrestricted Funds 2024 £</b>	<b>Total Unrestricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	127,968	91,971
Fundraising	<u>4,905</u>	<u>7,276</u>
Total income	<u>132,873</u>	<u>99,247</u>
<b>Expenditure on:</b>		
Raising funds	(632)	(1,407)
Charitable activities	<u>(109,672)</u>	<u>(108,083)</u>
Total expenditure	<u>(110,304)</u>	<u>(109,490)</u>
Net income/(expenditure)	<u>22,569</u>	<u>(10,243)</u>
Net movement in funds	22,569	(10,243)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>43,958</u>	<u>54,201</u>
Total funds carried forward	<u><u>66,527</u></u>	<u><u>43,958</u></u>

## Sunbeams Pre-School (Radford Semele)

### Statement of Financial Activities by fund for the Year Ended 31 July 2024

#### Restricted Funds

	<b>Total Restricted Funds 2024 £</b>	<b>Total Restricted Funds 2023 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	<u>3,332</u>	<u>2,560</u>
Total income	<u>3,332</u>	<u>2,560</u>
<b>Expenditure on:</b>		
Raising funds	(3,052)	(4,778)
Other expenditure	<u>(13,909)</u>	<u>(6,256)</u>
Total expenditure	<u>(16,961)</u>	<u>(11,034)</u>
Net expenditure	<u>(13,629)</u>	<u>(8,474)</u>
Net movement in funds	(13,629)	(8,474)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>6,495</u>	<u>14,969</u>
Total funds carried forward	<u><u>(7,134)</u></u>	<u><u>6,495</u></u>

This page does not form part of the statutory financial statements.

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2024

	Total 2024 £	Total 2023 £
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	131,300	94,531
Fundraising (analysed below)	<u>4,905</u>	<u>7,276</u>
Total income	<u>136,205</u>	<u>101,807</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(3,684)	(6,185)
Charitable activities (analysed below)	(109,672)	(108,083)
Other expenditure (analysed below)	<u>(13,909)</u>	<u>(6,256)</u>
Total expenditure	<u>(127,265)</u>	<u>(120,524)</u>
Net income/(expenditure)	<u>8,940</u>	<u>(18,717)</u>
Net movement in funds	8,940	(18,717)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>50,453</u>	<u>69,170</u>
Total funds carried forward	<u><u>59,393</u></u>	<u><u>50,453</u></u>

This page does not form part of the statutory financial statements.

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2024

	Total 2024 £	Total 2023 £
<i>Charitable activities</i>		
UK Government grants	86,629	63,259
Grants - other agencies	3,332	2,560
Fees and supplies	41,339	28,712
	<u>131,300</u>	<u>94,531</u>
<i>Fundraising</i>		
Fundraising	4,905	7,276
	<u>4,905</u>	<u>7,276</u>
<i>Raising funds</i>		
Other fundraising costs	(632)	(1,229)
Restricted Funding Expenditure	(3,052)	(4,778)
Staff entertaining (allowable for tax)	-	(178)
	<u>(3,684)</u>	<u>(6,185)</u>
<i>Charitable activities</i>		
Direct costs	(2,815)	(2,840)
Wages and salaries	(86,754)	(84,673)
Staff pensions (Defined contribution) - pension scheme 1	(1,415)	(1,357)
Staff training	(50)	(320)
Sundry expenses	(22)	(465)
Rent	(381)	(381)
Rates	(200)	(204)
Light, heat and power	(2,480)	(1,423)
Insurance	(1,429)	(1,470)
Repairs and maintenance	(1,101)	(1,074)
Telephone and internet	(1,525)	(1,296)
Computer software and maintenance costs	(184)	(478)
Printing, postage and stationery	(2,842)	(3,757)
Subscriptions	(722)	(698)
Cleaning	(5,046)	(4,865)
Accountancy fees / Independent examiner's fee	(2,706)	(2,782)
	<u>(109,672)</u>	<u>(108,083)</u>
<i>Other expenditure</i>		
Depreciation of short leasehold	(13,909)	(6,256)
	<u>(13,909)</u>	<u>(6,256)</u>

This page does not form part of the statutory financial statements.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

England & Wales - Charity number 1137023

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# Accounts

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Company registration number: 07258882

Charity registration number: 1137023

# Sunbeams Pre-School (Radford Semele)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

Randhawa Enterprises Limited  
44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

## Sunbeams Pre-School (Radford Semele)

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## **Sunbeams Pre-School (Radford Semele)**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 July 2023.

#### **Objectives and activities**

##### ***Objects and aims***

The charity aims to provide pre-school education to children from the village and surrounding area.

At Sunbeams, we feel, it is vitally important to us to provide a happy atmosphere where children, and their families, feel secure and cared for.

We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and large group activities.

The pre-school provides a cosmopolitan and exciting cultural environment that promotes learning with equal opportunities for all. Your child will have the opportunity to choose to play indoors or outdoors for the bulk of their session. In addition to a wonderfully equipped garden, the nursery has fantastic opportunities for indoor activities too.

Collaborative play, problem solving and independent learning are all promoted throughout the day to help prepare children for school.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### ***Use of volunteers***

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

#### **Achievements and performance**

During the year, pre-school education has been provided to 38 children (2022: 35 children).

During the year, the net expenditure amounted to £18,717 (2022: net expenditure of £6,916). This is adverse to the previous year due to a higher number of children and higher expenditure in proportion to the annual income.

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

#### Reference and Administrative Details

Charity Registration Number: 1137023  
Company Registration Number: 07258882  
The charity is incorporated in Wales.  
Registered Office: School Lane  
Radford Semele  
Leamington Spa  
Warwickshire  
CV31 1TQ  
Independent Examiner: Randhawa Enterprises Limited  
44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: Ms Roseanne Thomas  
Mrs Megan Judith Kilmartin, Treasurer (resigned 12 January 2024)  
Ms Kimberley Jayne McGowan (resigned 12 January 2024)  
Ms Laura Rachel Francis (appointed 9 September 2022)  
Ms Caroline Amber Lindsey Ashcroft (appointed 21 February 2024)  
Ms Jemima Sarah Wright (appointed 21 February 2024)  
Ms Eleanor Frances Merlo Donajgrodzki (appointed 21 February 2024)  
Ms Lydia Williams (appointed 19 February 2024)

Chairman: Ms Jemima Sarah Wright (appointed 21 February 2024)

Secretary: Ms Roseanne Thomas

#### Structure, governance and management

##### *Nature of governing document*

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### *Recruitment and appointment of trustees*

New trustees are recruited from the parents and other carers of the children attending the pre-school.

**Sunbeams Pre-School (Radford Semele)**

**Trustees' Report**

*Arrangements for setting key management personnel remuneration*

The setting of pay for key personnel is agreed by the Committee.

*Organisational structure*

The day-to-day running of the pre-school is managed by the Principal, Mrs Tracy Jane Owen.

**Disclosure of information to auditor**

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

.....  
Ms Jemima Sarah Wright  
Chairman and trustee

**Sunbeams Pre-School (Radford Semele)**

**Independent Examiner's Report to the trustees of Sunbeams Pre-School (Radford Semele)  
(‘the Company’)**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

**Responsibilities and basis of report**

As the charity’s trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 (‘the 2006 Act’).

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity’s accounts as carried out under section 145 of the Charities Act 2011 (‘the 2011 Act’). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner’s statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sunbeams Pre-School (Radford Semele) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Randhawa Enterprises Limited

44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

Date:.....

## Sunbeams Pre-School (Radford Semele)

### Statement of Financial Activities for the Year Ended 31 July 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Charitable activities	2	91,971	2,560	94,531
Fundraising	3	<u>7,276</u>	<u>-</u>	<u>7,276</u>
Total income		<u>99,247</u>	<u>2,560</u>	<u>101,807</u>
<b>Expenditure on:</b>				
Raising funds		(1,407)	(4,778)	(6,185)
Charitable activities		(108,083)	-	(108,083)
Other expenditure	4	<u>-</u>	<u>(6,256)</u>	<u>(6,256)</u>
Total expenditure		<u>(109,490)</u>	<u>(11,034)</u>	<u>(120,524)</u>
Net expenditure		<u>(10,243)</u>	<u>(8,474)</u>	<u>(18,717)</u>
Net movement in funds		(10,243)	(8,474)	(18,717)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>54,201</u>	<u>14,969</u>	<u>69,170</u>
Total funds carried forward	12	<u>43,958</u>	<u>6,495</u>	<u>50,453</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	2	98,205	-	98,205
Fundraising	3	<u>7,315</u>	<u>-</u>	<u>7,315</u>
Total income		<u>105,520</u>	<u>-</u>	<u>105,520</u>
<b>Expenditure on:</b>				
Raising funds		(2,390)	-	(2,390)
Charitable activities		(104,311)	-	(104,311)
Other expenditure	4	<u>-</u>	<u>(5,735)</u>	<u>(5,735)</u>
Total expenditure		<u>(106,701)</u>	<u>(5,735)</u>	<u>(112,436)</u>
Net expenditure		<u>(1,181)</u>	<u>(5,735)</u>	<u>(6,916)</u>
Net movement in funds		(1,181)	(5,735)	(6,916)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>55,383</u>	<u>20,703</u>	<u>76,086</u>

The notes on pages 8 to 13 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities for the Year Ended 31 July 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Total funds carried forward	12	<u>54,202</u>	<u>14,968</u>	<u>69,170</u>

The funds breakdown for 2022 is shown in note 12.

The notes on pages 8 to 13 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**(Registration number: 07258882)**

**Balance Sheet as at 31 July 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	28,803	33,964
<b>Current assets</b>			
Debtors	8	1,710	29,061
Cash at bank and in hand	9	<u>26,546</u>	<u>36,595</u>
		28,256	65,656
<b>Creditors: Amounts falling due within one year</b>	10	<u>(6,606)</u>	<u>(30,450)</u>
<b>Net current assets</b>		<u>21,650</u>	<u>35,206</u>
<b>Net assets</b>		<u>50,453</u>	<u>69,170</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		6,495	14,968
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>43,958</u>	<u>54,202</u>
<b>Total funds</b>	12	<u>50,453</u>	<u>69,170</u>

The financial statements on pages 5 to 13 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

.....  
Ms Jemima Sarah Wright  
Chairman and trustee

The notes on pages 8 to 13 form an integral part of these financial statements.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Sunbeams Pre-School (Radford Semele) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Income and endowments

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### *Grants receivable*

Funding is received from Warwickshire County Council for:  
Government funded hours for 3 and 4 year olds.  
Early Year Pupil Premium funding for children meeting particular funding criteria.

##### *Deferred income*

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The parents have paid for unfunded hours in advance of the financial year.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold	in accordance with the property (mainly 15 years)

#### Trade debtors

Trade debtors are amounts due from parents for non-funded hours.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

#### Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2 Income from charitable activities

	Unrestricted funds General £	Total funds £
Total for 2022	<u>98,438</u>	<u>98,438</u>

**Sunbeams Pre-School (Radford Semele)**

**Notes to the Financial Statements for the Year Ended 31 July 2023**

**3 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Local fundraising	7,276	7,276
<b>Total for 2023</b>	7,276	7,276
<b>Total for 2022</b>	7,315	7,315

**4 Other expenditure**

	<b>Note</b>	<b>Restricted funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Depreciation, amortisation and other similar costs		6,256	6,256	5,735
		6,256	6,256	5,735
	<b>Note</b>	<b>Restricted funds £</b>	<b>Total funds £</b>	<b>Total funds £</b>
Depreciation, amortisation and other similar costs		6,256	6,256	6,256
<b>Total for 2023</b>		6,256	6,256	6,256
<b>Total for 2022</b>		5,735	5,735	5,735

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2022	95,984	95,984
Additions	1,095	1,095
At 31 July 2023	<u>97,079</u>	<u>97,079</u>
<b>Depreciation</b>		
At 1 August 2022	62,020	62,020
Charge for the year	6,256	6,256
At 31 July 2023	<u>68,276</u>	<u>68,276</u>
<b>Net book value</b>		
At 31 July 2023	<u>28,803</u>	<u>28,803</u>
At 31 July 2022	<u>33,964</u>	<u>33,964</u>

Included within the net book value of land and buildings above is £Nil (2022 - £Nil) in respect of freehold land and buildings and £28,803 (2022 - £33,964) in respect of leaseholds.

#### 8 Debtors

	<b>2023 £</b>	<b>2022 £</b>
Prepayments	1,429	577
Other debtors	281	28,484
	<u>1,710</u>	<u>29,061</u>

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2023

#### 9 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	7	-
Cash at bank	26,539	36,595
	26,546	36,595

#### 10 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	625	-
Other creditors	789	1,475
Accruals	-	250
Deferred income	5,192	28,725
	6,606	30,450

#### 11 Share capital

#### 12 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
<b>Unrestricted funds</b>				
General	54,201	99,247	(109,490)	43,958
<b>Restricted funds</b>	14,969	2,560	(11,034)	6,495
<b>Total funds</b>	69,170	101,807	(120,524)	50,453
	<b>Balance at 1 August 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 July 2022 £</b>
<b>Unrestricted funds</b>				
General	55,383	105,520	(106,701)	54,202
<b>Restricted funds</b>	20,703	-	(5,735)	14,968
<b>Total funds</b>	76,086	105,520	(112,436)	69,170

**Sunbeams Pre-School (Radford Semele)**

**Notes to the Financial Statements for the Year Ended 31 July 2023**

**13 Related party transactions**

## Sunbeams Pre-School (Radford Semele)

### Statement of Financial Activities by fund for the Year Ended 31 July 2023

#### Unrestricted Funds

	<b>Total Unrestricted Funds 2023 £</b>	<b>Total Unrestricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	91,971	98,205
Fundraising	<u>7,276</u>	<u>7,315</u>
Total income	<u>99,247</u>	<u>105,520</u>
<b>Expenditure on:</b>		
Raising funds	(1,407)	(2,390)
Charitable activities	<u>(108,083)</u>	<u>(104,311)</u>
Total expenditure	<u>(109,490)</u>	<u>(106,701)</u>
Net expenditure	<u>(10,243)</u>	<u>(1,181)</u>
Net movement in funds	(10,243)	(1,181)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>54,201</u>	<u>55,383</u>
Total funds carried forward	<u><u>43,958</u></u>	<u><u>54,202</u></u>

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2023**

**Restricted Funds**

	<b>Total Restricted Funds 2023 £</b>	<b>Total Restricted Funds 2022 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	<u>2,560</u>	<u>-</u>
Total income	<u>2,560</u>	<u>-</u>
<b>Expenditure on:</b>		
Raising funds	(4,778)	-
Other expenditure	<u>(6,256)</u>	<u>(5,735)</u>
Total expenditure	<u>(11,034)</u>	<u>(5,735)</u>
Net expenditure	<u>(8,474)</u>	<u>(5,735)</u>
Net movement in funds	(8,474)	(5,735)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>14,969</u>	<u>20,703</u>
Total funds carried forward	<u><u>6,495</u></u>	<u><u>14,968</u></u>

**Sunbeams Pre-School (Radford Semele)**

**Detailed Statement of Financial Activities for the Year Ended 31 July 2023**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	94,531	98,205
Fundraising (analysed below)	<u>7,276</u>	<u>7,315</u>
Total income	<u>101,807</u>	<u>105,520</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(6,185)	(2,390)
Charitable activities (analysed below)	(108,083)	(104,311)
Other expenditure (analysed below)	<u>(6,256)</u>	<u>(5,735)</u>
Total expenditure	<u>(120,524)</u>	<u>(112,436)</u>
Net expenditure	<u>(18,717)</u>	<u>(6,916)</u>
Net movement in funds	(18,717)	(6,916)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>69,170</u>	<u>76,086</u>
Total funds carried forward	<u><u>50,453</u></u>	<u><u>69,170</u></u>

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2023

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i><b>Charitable activities</b></i>		
UK Government grants	63,259	85,685
Grants - other agencies	2,560	-
Fees and supplies	28,712	12,520
	<u>94,531</u>	<u>98,205</u>
<i><b>Fundraising</b></i>		
Fundraising	7,276	7,315
	<u>7,276</u>	<u>7,315</u>
<i><b>Raising funds</b></i>		
Other fundraising costs	(1,229)	(2,076)
Restricted Funding Expenditure	(4,778)	-
Staff entertaining (allowable for tax)	(178)	(289)
Legal and professional fees	-	(25)
	<u>(6,185)</u>	<u>(2,390)</u>
<i><b>Charitable activities</b></i>		
Direct costs	(2,840)	(3,286)
Wages and salaries	(84,673)	(78,545)
Staff pensions (Defined contribution) - pension scheme 1	(1,357)	(1,429)
Staff training	(320)	(547)
Sundry expenses	(465)	(174)
Rent	(381)	(250)
Rates	(204)	(524)
Light, heat and power	(1,423)	(631)
Insurance	(1,470)	(2,157)
Repairs and maintenance	(1,074)	(1,272)
Telephone and internet	(1,296)	(970)
Computer software and maintenance costs	(478)	(418)
Printing, postage and stationery	(3,757)	(4,762)
Subscriptions	(698)	(427)
Cleaning	(4,865)	(4,727)
Advertising	-	(37)
Accountancy fees / Independent examiner's fee	(2,782)	(4,150)
Bank charges	-	(5)
	<u>(108,083)</u>	<u>(104,311)</u>

This page does not form part of the statutory financial statements.

**Sunbeams Pre-School (Radford Semele)**

**Detailed Statement of Financial Activities for the Year Ended 31 July 2023**

	<b>Total 2023 £</b>	<b>Total 2022 £</b>
<i>Other expenditure</i>		
Depreciation of short leasehold	<u>(6,256)</u>	<u>(5,735)</u>
	<u><u>(6,256)</u></u>	<u><u>(5,735)</u></u>

This page does not form part of the statutory financial statements.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

England & Wales - Charity number 1137023

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# Accounts

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Company registration number: 07258882

Charity registration number: 1137023

# Sunbeams Pre-School (Radford Semele)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

Randhawa Enterprises Limited  
44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

## **Sunbeams Pre-School (Radford Semele)**

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Notes to the Financial Statements	8 to 12

## **Sunbeams Pre-School (Radford Semele)**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

#### **Objectives and activities**

##### ***Objects and aims***

The charity aims to provide pre-school education to children from the village and surrounding area.

At Sunbeams, we feel, it is vitally important to us to provide a happy atmosphere where children, and their families, feel secure and cared for.

We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and large group activities.

The pre-school provides a cosmopolitan and exciting cultural environment that promotes learning with equal opportunities for all. Your child will have the opportunity to choose to play indoors or outdoors for the bulk of their session. In addition to a wonderfully equipped garden, the nursery has fantastic opportunities for indoor activities too.

Collaborative play, problem solving and independent learning are all promoted throughout the day to help prepare children for school.

##### ***Public benefit***

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### ***Use of volunteers***

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

#### **Achievements and performance**

During the year, pre-school education has been provided to 35 children (2021: 44 children).

During the year, the net expenditure amounted to £6,916 (2021: net income of £8,298). This is adverse to the previous year due to lower income due to a lower number of children and higher expenditure in proportion to the annual income.

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

#### Reference and Administrative Details

Charity Registration Number:	1137023
Company Registration Number:	07258882
	The charity is incorporated in Wales.
Registered Office:	School Lane Radford Semele Leamington Spa Warwickshire CV31 1TQ
Independent Examiner:	Randhawa Enterprises Limited 44 Hardwick Field Lane Warwick Warwickshire CV34 6LN

#### Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Ms Roseanne Thomas (appointed 21 September 2021) Mrs Megan Judith Kilmartin, Treasurer, Treasurer (appointed 10 January 2022) Ms Kimberley Jayne McGowan Ms Laura Rachel Francis (appointed 9 September 2022)
Chairman:	Ms Laura Rachel Francis (appointed 9 September 2022)
Secretary:	Ms Roseanne Thomas (appointed 21 September 2021)

#### Structure, governance and management

##### *Nature of governing document*

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### *Recruitment and appointment of trustees*

New trustees are recruited from the parents and other carers of the children attending the pre-school.

##### *Arrangements for setting key management personnel remuneration*

The setting of pay for key personnel is agreed by the Committee.

## Sunbeams Pre-School (Radford Semele)

### Trustees' Report

#### *Organisational structure*

The day-to-day running of the pre-school is managed by the Principal, Mrs Tracy Jane Owen.

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:

*Megan Kilmartin*

Megan Kilmartin (Mar 27, 2023 22:27 GMT+1)

Mrs Megan Judith Kilmartin

Trustee

## Sunbeams Pre-School (Radford Semele)

### Independent Examiner's Report to the trustees of Sunbeams Pre-School (Radford Semele) ("the Company")

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Sunbeams Pre-School (Radford Semele) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sunbeams Pre-School (Radford Semele) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



[Parminder Randhawa-Rehal \(Mar 27, 2023 22:30 GMT+1\)](#)

Randhawa Enterprises Limited

44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

Date:.....

## Sunbeams Pre-School (Radford Semele)

### Statement of Financial Activities for the Year Ended 31 July 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Charitable activities	2	98,205	-	98,205
Fundraising	3	7,315	-	7,315
Total income		<u>105,520</u>	-	<u>105,520</u>
<b>Expenditure on:</b>				
Raising funds		(2,390)	-	(2,390)
Charitable activities		(104,311)	-	(104,311)
Other expenditure	4	-	(5,735)	(5,735)
Total expenditure		<u>(106,701)</u>	<u>(5,735)</u>	<u>(112,436)</u>
Net expenditure		<u>(1,181)</u>	<u>(5,735)</u>	<u>(6,916)</u>
Net movement in funds		(1,181)	(5,735)	(6,916)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>55,383</u>	<u>20,703</u>	<u>76,086</u>
Total funds carried forward	12	<u>54,202</u>	<u>14,968</u>	<u>69,170</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Charitable activities	2	121,189	-	121,189
Fundraising	3	3,945	-	3,945
Total income		<u>125,134</u>	-	<u>125,134</u>
<b>Expenditure on:</b>				
Raising funds		(1,100)	-	(1,100)
Charitable activities		(110,775)	(4,961)	(115,736)
Total expenditure		<u>(111,875)</u>	<u>(4,961)</u>	<u>(116,836)</u>
Net income/(expenditure)		<u>13,259</u>	<u>(4,961)</u>	<u>8,298</u>
Net movement in funds		13,259	(4,961)	8,298
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>42,124</u>	<u>25,664</u>	<u>67,788</u>
Total funds carried forward	12	<u>55,383</u>	<u>20,703</u>	<u>76,086</u>

The notes on pages 8 to 12 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities for the Year Ended 31 July 2022  
(Including Income and Expenditure Account and Statement of Total Recognised Gains and  
Losses)**

The funds breakdown for 2021 is shown in note 12.

The notes on pages 8 to 12 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**(Registration number: 07258882)  
Balance Sheet as at 31 July 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	33,964	20,703
<b>Current assets</b>			
Debtors	8	29,061	1,846
Cash at bank and in hand	9	<u>36,595</u>	<u>57,763</u>
		65,656	59,609
<b>Creditors: Amounts falling due within one year</b>	10	<u>(30,450)</u>	<u>(4,226)</u>
<b>Net current assets</b>		<u>35,206</u>	<u>55,383</u>
<b>Net assets</b>		<u>69,170</u>	<u>76,086</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		14,968	20,703
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>54,202</u>	<u>55,383</u>
<b>Total funds</b>	12	<u>69,170</u>	<u>76,086</u>

For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

*Megan Kilmartin*

Megan Kilmartin (Mar 27, 2023, 22:27 GMT+1)

Mrs Megan Judith Kilmartin  
Trustee

The notes on pages 8 to 12 form an integral part of these financial statements.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2022

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### **Basis of preparation**

Sunbeams Pre-School (Radford Semele) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### ***Grants receivable***

Funding is received from Warwickshire County Council for:  
Government funded hours for 3 and 4 year olds.  
Early Year Pupil Premium funding for children meeting particular funding criteria.

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The parents have paid for unfunded hours in advance of the financial year.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2022

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold	in accordance with the property (mainly 15 years)

#### Trade debtors

Trade debtors are amounts due from parents for non-funded hours.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

#### Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## 2 Income from charitable activities

**Sunbeams Pre-School (Radford Semele)**

**Notes to the Financial Statements for the Year Ended 31 July 2022**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Pre School	98,438	98,438
<b>Total for 2022</b>	98,438	98,438
<b>Total for 2021</b>	121,189	121,189

**3 Income from other trading activities**

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Local fundraising	7,315	7,315
<b>Total for 2022</b>	7,315	7,315
<b>Total for 2021</b>	3,945	3,945

**4 Other expenditure**

		<b>Restricted funds £</b>	<b>Total 2022 £</b>
Depreciation, amortisation and other similar costs	<b>Note</b>	5,735	5,735
		5,735	5,735
		<b>Restricted funds £</b>	<b>Total funds £</b>
Depreciation, amortisation and other similar costs	<b>Note</b>	5,735	5,735
<b>Total for 2022</b>		5,735	5,735

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2022

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2021	95,984	95,984
At 31 July 2022	95,984	95,984
<b>Depreciation</b>		
Charge for the year	62,020	62,020
At 31 July 2022	62,020	62,020
<b>Net book value</b>		
At 31 July 2022	33,964	33,964
At 31 July 2021	95,984	95,984

Included within the net book value of land and buildings above is £Nil (2021 - £Nil) in respect of freehold land and buildings and £33,964 (2021 - £20,703) in respect of leaseholds.

#### 8 Debtors

	<b>2022 £</b>	<b>2021 £</b>
Prepayments	577	1,407
Other debtors	28,484	439
	29,061	1,846

#### 9 Cash and cash equivalents

	<b>2022 £</b>	<b>2021 £</b>
Cash at bank	36,595	57,763

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2022

#### 10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	-	530
Other creditors	1,475	538
Accruals	250	2,096
Deferred income	28,725	1,062
	30,450	4,226

#### 11 Share capital

#### 12 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
<b>Unrestricted funds</b>				
General	55,383	105,520	(106,701)	54,202
<b>Restricted funds</b>	20,703	-	(5,735)	14,968
<b>Total funds</b>	76,086	105,520	(112,436)	69,170
	<b>Balance at 1 August 2020 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 31 July 2021 £</b>
<b>Unrestricted funds</b>				
General	42,124	125,134	(111,875)	55,383
<b>Restricted funds</b>	25,664	-	(4,961)	20,703
<b>Total funds</b>	67,788	125,134	(116,836)	76,086

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2022**

**Unrestricted Funds**

	<b>Total Unrestricted Funds 2022 £</b>	<b>Total Unrestricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	98,205	121,189
Fundraising	<u>7,315</u>	<u>3,945</u>
Total income	<u>105,520</u>	<u>125,134</u>
<b>Expenditure on:</b>		
Raising funds	(2,390)	(1,100)
Charitable activities	<u>(104,311)</u>	<u>(110,775)</u>
Total expenditure	<u>(106,701)</u>	<u>(111,875)</u>
Net (expenditure)/income	<u>(1,181)</u>	<u>13,259</u>
Net movement in funds	(1,181)	13,259
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>55,383</u>	<u>42,124</u>
Total funds carried forward	<u><u>54,202</u></u>	<u><u>55,383</u></u>

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2022**

**Restricted Funds**

	<b>Total Restricted Funds 2022 £</b>	<b>Total Restricted Funds 2021 £</b>
<b>Income and Endowments from:</b>		
<b>Expenditure on:</b>		
Charitable activities	-	(4,961)
Other expenditure	(5,735)	-
Total expenditure	<u>(5,735)</u>	<u>(4,961)</u>
Net expenditure	(5,735)	(4,961)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>20,703</u>	<u>25,664</u>
Total funds carried forward	<u><u>14,968</u></u>	<u><u>20,703</u></u>

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2022

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	98,205	121,189
Fundraising (analysed below)	<u>7,315</u>	<u>3,945</u>
Total income	<u>105,520</u>	<u>125,134</u>
<b>Expenditure on:</b>		
Raising funds (analysed below)	(2,390)	(1,100)
Charitable activities (analysed below)	(104,311)	(115,736)
Other expenditure (analysed below)	<u>(5,735)</u>	<u>-</u>
Total expenditure	<u>(112,436)</u>	<u>(116,836)</u>
Net (expenditure)/income	<u>(6,916)</u>	<u>8,298</u>
Net movement in funds	(6,916)	8,298
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>76,086</u>	<u>67,788</u>
Total funds carried forward	<u><u>69,170</u></u>	<u><u>76,086</u></u>

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2022

	Total 2022 £	Total 2021 £
<i><b>Charitable activities</b></i>		
UK Government grants	85,685	105,048
Fees and supplies	12,520	16,141
	98,205	121,189
	98,205	121,189
<i><b>Fundraising</b></i>		
Fundraising	7,315	3,945
	7,315	3,945
	7,315	3,945
<i><b>Raising funds</b></i>		
Other fundraising costs	(2,076)	(1,100)
Staff entertaining (allowable for tax)	(289)	-
Legal and professional fees	(25)	-
	(2,390)	(1,100)
	(2,390)	(1,100)
<i><b>Charitable activities</b></i>		
Direct costs	(3,286)	(3,604)
Wages and salaries	(78,545)	(88,112)
Staff pensions (Defined contribution) - pension scheme 1	(1,429)	(1,198)
Staff training	(547)	(889)
Sundry expenses	(174)	(881)
Rent	(250)	(250)
Rates	(524)	(25)
Light, heat and power	(631)	(618)
Insurance	(2,157)	(622)
Repairs and maintenance	(1,272)	(1,114)
Depreciation of short leasehold	-	(4,961)
Telephone and internet	(970)	(1,873)
Computer software and maintenance costs	(418)	(390)
Printing, postage and stationery	(4,762)	(2,069)
Subscriptions	(427)	(473)
Cleaning	(4,727)	(6,606)
Advertising	(37)	-
Accountancy fees / Independent examiner's fee	(4,150)	(2,051)
Bank charges	(5)	-
	(104,311)	(115,736)
	(104,311)	(115,736)

This page does not form part of the statutory financial statements.

**Sunbeams Pre-School (Radford Semele)**

**Detailed Statement of Financial Activities for the Year Ended 31 July 2022**

	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<i>Other expenditure</i>		
Depreciation of short leasehold	<u>(5,735)</u>	<u>-</u>
	<u><u>(5,735)</u></u>	<u><u>-</u></u>

This page does not form part of the statutory financial statements.

# 2022 Sunbeams Pre-School (Radford Semele)










## Accounts Final

Final Audit Report

2023-03-27

Created:	2023-03-27
By:	Parminder Randhawa-Rehal (pam.rehal@aims.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAWVMf0eLBT_hr6fEeBbEwoXJ1FoHLU9bX

## "2022 Sunbeams Pre-School (Radford Semele) Accounts Final" History

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**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

England & Wales - Charity number 1137023

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# Accounts

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Company registration number: 07258882

Charity registration number: 1137023

# Sunbeams Pre-School (Radford Semele)

Annual Report and Financial Statements

for the Year Ended 31 July 2021

Randhawa Enterprises Limited  
44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

## **Sunbeams Pre-School (Radford Semele)**

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Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 13

# Sunbeams Pre-School (Radford Semele)

## Trustee's Report

The member, a director for the purposes of company law, presents the annual report together with the financial statements of the charitable company for the year ended 31 July 2021.

### **Objectives and activities**

#### *Objects and aims*

The charity aims to provide pre-school education to children from the village and surrounding area.

At Sunbeams, we feel, it is vitally important to us to provide a happy atmosphere where children, and their families, feel secure and cared for.

We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and large group activities.

The pre-school provides a cosmopolitan and exciting cultural environment that promotes learning with equal opportunities for all. Your child will have the opportunity to choose to play indoors or outdoors for the bulk of their session. In addition to a wonderfully equipped garden, the nursery has fantastic opportunities for indoor activities too.

Collaborative play, problem solving and independent learning are all promoted throughout the day to help prepare children for school.

#### *Public benefit*

The trustee confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### *Use of volunteers*

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

### **Achievements and performance**

During the year, pre-school education has been provided to 44 children.

During the year, the net income amounted to £8,298 (2020: net expenditure of £2,595). This is an improvement on the previous due to increased income and lower expenditure in proportion to the annual income.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### *Recruitment and appointment of trustee*

New trustees are recruited from the parents and other carers of the children attending the pre-school.

## **Sunbeams Pre-School (Radford Semele)**

### **Trustee's Report**

#### *Arrangements for setting key management personnel remuneration*

The setting of pay for key personnel is agreed by the Committee.

#### *Organisational structure*

The day-to-day running of the pre-school is managed by the Principal, Mrs Tracy Jane Owen.

# Sunbeams Pre-School (Radford Semele)

## Trustee's Report

### Reference and Administrative Details

**Trustee** Mrs Marie Brearley (appointed 21 September 2021)  
Ms Roseanne Thomas (appointed 21 September 2021)  
Mrs Megan Judith Kilmartin, Treasurer (appointed 10 January 2022)  
Mr Benjamin Charles Bevan Irvine (appointed 21 September 2021)  
Ms Kimberley Jayne McGowan (appointed 22 October 2020)  
Ms Anna Helene Elliott (appointed 21 September 2021)  
Ms Nicola Ann Rawlings (appointed 21 September 2021)

**Secretary** Ms Roseanne Thomas

**Principal Office** School Lane  
Radford Semele  
Leamington Spa  
Warwickshire  
CV31 1TQ

**Company Registration Number** 07258882

**Charity Registration Number** 1137023

**Independent Examiner** Randhawa Enterprises Limited  
44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

The annual report was approved by the member of the charity on ..... and signed on its behalf by:

.....  
Mrs Marie Brearley  
Chairman and Trustee

.....  
Mrs Megan Judith Kilmartin  
Trustee

**Chartered Accountants' Report to the Trustee on the Preparation of the Unaudited  
Statutory Accounts of  
Sunbeams Pre-School (Radford Semele)  
for the Year Ended 31 July 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Sunbeams Pre-School (Radford Semele) for the year ended 31 July 2021 as set out on pages 6 to 13 from the company's accounting records and from information and explanations you have given us.

As a practising firm of the Chartered Institute of Management Accountants (CIMA), we are bound by its ethical and other professional requirements. These are based on principles approved by IFAC.].

This report is made solely to the Board of Directors of Sunbeams Pre-School (Radford Semele), as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the accounts of Sunbeams Pre-School (Radford Semele) and state those matters that we have agreed to state to the Board of Directors of Sunbeams Pre-School (Radford Semele), as a body, in this report in accordance with the rules of CIMA . To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Sunbeams Pre-School (Radford Semele) and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Sunbeams Pre-School (Radford Semele) has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and results of Sunbeams Pre-School (Radford Semele). You consider that Sunbeams Pre-School (Radford Semele) is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Sunbeams Pre-School (Radford Semele). For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

.....

Randhawa Enterprises Limited  
44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

Date:.....

## Sunbeams Pre-School (Radford Semele)

### Independent Examiner's Report to the trustee of Sunbeams Pre-School (Radford Semele)

I report to the charity trustee on my examination of the accounts of the charity for the year ended 31 July 2021 which are set out on pages 6 to 13.

#### Respective responsibilities of trustee and examiner

As the charity's trustee of Sunbeams Pre-School (Radford Semele) (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Sunbeams Pre-School (Radford Semele) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Sunbeams Pre-School (Radford Semele) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Randhawa Enterprises Limited

44 Hardwick Field Lane  
Warwick  
Warwickshire  
CV34 6LN

Date:.....

## Sunbeams Pre-School (Radford Semele)

### Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Charitable activities	2	121,189	-	121,189
Fundraising	3	<u>3,945</u>	<u>-</u>	<u>3,945</u>
Total income		<u>125,134</u>	<u>-</u>	<u>125,134</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(111,875)</u>	<u>(4,961)</u>	<u>(116,836)</u>
Total expenditure		<u>(111,875)</u>	<u>(4,961)</u>	<u>(116,836)</u>
Net income/(expenditure)		<u>13,259</u>	<u>(4,961)</u>	<u>8,298</u>
Net movement in funds		13,259	(4,961)	8,298
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>42,124</u>	<u>25,664</u>	<u>67,788</u>
Total funds carried forward	10	<u>55,383</u>	<u>20,703</u>	<u>76,086</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Charitable activities	2	98,797	-	98,797
Fundraising	3	<u>1,294</u>	<u>-</u>	<u>1,294</u>
Total income		<u>100,091</u>	<u>-</u>	<u>100,091</u>
<b>Expenditure on:</b>				
Charitable activities		<u>(97,425)</u>	<u>(5,261)</u>	<u>(102,686)</u>
Total expenditure		<u>(97,425)</u>	<u>(5,261)</u>	<u>(102,686)</u>
Net income/(expenditure)		<u>2,666</u>	<u>(5,261)</u>	<u>(2,595)</u>
Net movement in funds		2,666	(5,261)	(2,595)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>39,458</u>	<u>30,925</u>	<u>70,383</u>
Total funds carried forward	10	<u>42,124</u>	<u>25,664</u>	<u>67,788</u>

The funds breakdown for 2020 is shown in note 10.

The notes on pages 9 to 13 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**(Registration number: 07258882)**

**Balance Sheet as at 31 July 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	6	20,703	25,664
<b>Current assets</b>			
Debtors	7	1,846	1,203
Cash at bank and in hand	8	<u>57,763</u>	<u>44,035</u>
		59,609	45,238
<b>Creditors: Amounts falling due within one year</b>	9	<u>(4,226)</u>	<u>(3,114)</u>
<b>Net current assets</b>		<u>55,383</u>	<u>42,124</u>
<b>Net assets</b>		<u><u>76,086</u></u>	<u><u>67,788</u></u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		20,703	25,664
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>55,383</u>	<u>42,124</u>
<b>Total funds</b>	10	<u><u>76,086</u></u>	<u><u>67,788</u></u>

For the financial year ending 31 July 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Director's responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 9 to 13 form an integral part of these financial statements.

**Sunbeams Pre-School (Radford Semele)**

**(Registration number: 07258882)**

**Balance Sheet as at 31 July 2021**

The financial statements on pages 6 to 13 were approved by the , and authorised for issue on ..... and signed on her behalf by:

.....  
Mrs Marie Brearley  
Chairman and Trustee

.....  
Mrs Megan Judith Kilmartin  
Trustee

The notes on pages 9 to 13 form an integral part of these financial statements.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 1 Accounting policies

##### **Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

##### **Basis of preparation**

Sunbeams Pre-School (Radford Semele) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Income and endowments**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### ***Grants receivable***

Funding is received from Warwickshire County Council for:  
Government funded hours for 3 and 4 year olds.  
Early Year Pupil Premium funding for children meeting particular funding criteria.

##### ***Deferred income***

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

-The parents have paid for unfunded hours in advance of the financial year.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Short leasehold	in accordance with the property (mainly 15 years)

#### Trade debtors

Trade debtors are amounts due from parents for non-funded hours.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

#### Hire purchase and finance leases

Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

#### Pensions and other post retirement obligations

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 2 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Pre School	121,189	121,189
<b>Total for 2021</b>	<u>121,189</u>	<u>121,189</u>

#### 3 Income from other trading activities

	<b>Unrestricted funds General £</b>	<b>Total funds £</b>
Local fundraising	3,945	3,945
<b>Total for 2021</b>	<u>3,945</u>	<u>3,945</u>
<b>Total for 2020</b>	<u>1,294</u>	<u>1,294</u>

## Sunbeams Pre-School (Radford Semele)

### Notes to the Financial Statements for the Year Ended 31 July 2021

#### 4 Trustee remuneration and expenses

No trustee, nor any persons connected with them, have received any remuneration from the charity during the year. No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6 Tangible fixed assets

	<b>Land and buildings £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 August 2020	76,988	76,988
At 31 July 2021	76,988	76,988
<b>Depreciation</b>		
At 1 August 2020	51,324	51,324
Charge for the year	4,961	4,961
At 31 July 2021	56,285	56,285
<b>Net book value</b>		
At 31 July 2021	20,703	20,703
At 31 July 2020	25,664	25,664

Included within the net book value of land and buildings above is £Nil (2020 - £Nil) in respect of freehold land and buildings and £20,703 (2020 - £25,664) in respect of leaseholds.

#### 7 Debtors

	<b>2021 £</b>	<b>2020 £</b>
Prepayments	1,407	1,203
Other debtors	439	-
	1,846	1,203

**Sunbeams Pre-School (Radford Semele)**

**Notes to the Financial Statements for the Year Ended 31 July 2021**

**8 Cash and cash equivalents**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash at bank	<u>57,763</u>	<u>44,035</u>

**9 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	530	-
Other creditors	538	-
Accruals	2,096	3,114
Deferred income	<u>1,062</u>	<u>-</u>
	<u>4,226</u>	<u>3,114</u>

**10 Funds**

	<b>Balance at 1 August 2020</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 July 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	42,124	125,134	(111,875)	55,383
<b>Restricted funds</b>	<u>25,664</u>	<u>-</u>	<u>(4,961)</u>	<u>20,703</u>
<b>Total funds</b>	<u>67,788</u>	<u>125,134</u>	<u>(116,836)</u>	<u>76,086</u>
	<b>Balance at 1 August 2019</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Balance at 31 July 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General	39,458	100,091	(97,425)	42,124
<b>Restricted funds</b>	<u>30,925</u>	<u>-</u>	<u>(5,261)</u>	<u>25,664</u>
<b>Total funds</b>	<u>70,383</u>	<u>100,091</u>	<u>(102,686)</u>	<u>67,788</u>

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2021**

**Unrestricted Funds**

	<b>Total Unrestricted Funds 2021 £</b>	<b>Total Unrestricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	121,189	98,797
Fundraising	<u>3,945</u>	<u>1,294</u>
Total income	<u>125,134</u>	<u>100,091</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(111,875)</u>	<u>(97,425)</u>
Total expenditure	<u>(111,875)</u>	<u>(97,425)</u>
Net income	<u>13,259</u>	<u>2,666</u>
Net movement in funds	13,259	2,666
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>42,124</u>	<u>39,458</u>
Total funds carried forward	<u><u>55,383</u></u>	<u><u>42,124</u></u>

**Sunbeams Pre-School (Radford Semele)**

**Statement of Financial Activities by fund for the Year Ended 31 July 2021**

**Restricted Funds**

	<b>Total Restricted Funds 2021 £</b>	<b>Total Restricted Funds 2020 £</b>
<b>Income and Endowments from:</b>		
<b>Expenditure on:</b>		
Charitable activities	<u>(4,961)</u>	<u>(5,261)</u>
Total expenditure	<u>(4,961)</u>	<u>(5,261)</u>
Net expenditure	(4,961)	(5,261)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>25,664</u>	<u>30,925</u>
Total funds carried forward	<u><u>20,703</u></u>	<u><u>25,664</u></u>

## Sunbeams Pre-School (Radford Semele)

### Detailed Statement of Financial Activities for the Year Ended 31 July 2021

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>		
Charitable activities (analysed below)	121,189	98,797
Fundraising (analysed below)	<u>3,945</u>	<u>1,294</u>
Total income	<u>125,134</u>	<u>100,091</u>
<b>Expenditure on:</b>		
Charitable activities (analysed below)	<u>(116,836)</u>	<u>(102,686)</u>
Total expenditure	<u>(116,836)</u>	<u>(102,686)</u>
Net income/(expenditure)	<u>8,298</u>	<u>(2,595)</u>
Net movement in funds	8,298	(2,595)
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>67,788</u>	<u>70,383</u>
Total funds carried forward	<u><u>76,086</u></u>	<u><u>67,788</u></u>

**Sunbeams Pre-School (Radford Semele)**

**Detailed Statement of Financial Activities for the Year Ended 31 July 2021**

	<b>Total 2021 £</b>	<b>Total 2020 £</b>
<i><b>Charitable activities</b></i>		
UK Government grants	105,048	6,000
Fees and supplies	16,141	92,797
	<u>121,189</u>	<u>98,797</u>
<i><b>Fundraising</b></i>		
Fundraising	3,945	1,294
	<u>3,945</u>	<u>1,294</u>
<i><b>Charitable activities</b></i>		
Fundraising costs	(1,100)	(5,287)
Direct costs	(3,604)	-
Wages and salaries	(88,112)	(72,077)
Staff pensions (Defined contribution) - pension scheme 1	(1,198)	(2,153)
Staff training	(889)	-
Sundry expenses	(881)	-
Rent	(250)	(250)
Rates	(25)	(294)
Light, heat and power	(618)	(2,174)
Insurance	(622)	(1,435)
Repairs and maintenance	(1,114)	(9,580)
Depreciation of short leasehold	(4,961)	-
Depreciation of short leasehold	-	(5,261)
Telephone and internet	(1,873)	(1,352)
Computer software and maintenance costs	(390)	-
Printing, postage and stationery	(2,069)	(180)
Subscriptions	(473)	(834)
Cleaning	(6,606)	-
Accountancy fees / Independent examiner's fee	(2,051)	(1,809)
	<u>(116,836)</u>	<u>(102,686)</u>

This page does not form part of the statutory financial statements.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

England & Wales - Charity number 1137023

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# Accounts

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**BERNARD ROGERS & CO**

CHARTERED ACCOUNTANTS  
BANK GALLERY HIGH STREET  
KENILWORTH  
WARWICKSHIRE  
CV8 1LY

[WWW.BERNARD-ROGERS.CO.UK](http://WWW.BERNARD-ROGERS.CO.UK)

TEL: +44 (0) 1926 851516

FAX: +44 (0) 1926 864665

Mr M Elliot  
Sunbeams Pre-School (Radford Semele)  
School Lane  
Radford Semele  
Leamington Spa  
Warwickshire

01/04/2021

Dear Mark

**Re: Accounts to 31/07/2020**

We have uploaded a copy of the accounts to OpenSpace for your approval.

We would be grateful if you could read through the accounts and approve them via OpenSpace as soon as possible. Once we have your approval, we can file them at Companies House and we assume that you will file with the Charity Commission.

Finally, as this brings your affairs to an appropriate point in time I attach a note of my charges for your kind attention please.

Yours sincerely

DARREN OWEN

**REGISTERED COMPANY NUMBER: 07258882 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1137023**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020  
FOR  
SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**CONTENTS OF THE FINANCIAL STATEMENTS  
for the Year Ended 31 July 2020**

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## SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)

### REPORT OF THE TRUSTEES for the Year Ended 31 July 2020

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The charity aims to provide pre-school education to children from the village and surrounding area.

At Sunbeams, we feel, it is vitally important to us to provide a happy atmosphere where children, and their families, feel secure and cared for.

We aim to present learning opportunities in stimulating, diverse and fun ways so that children leave us feeling confident and well-prepared for school. These activities are provided during free play and through small and large group activities.

The pre-school provides a cosmopolitan and exciting cultural environment that promotes learning with equal opportunities for all. Your child will have the opportunity to choose to play indoors or outdoors for the bulk of their session. In addition to a wonderfully equipped garden, the nursery has fantastic opportunities for indoor activities too.

Collaborative play, problem solving and independent learning are all promoted throughout the day to help prepare children for school.

##### **Public benefit**

The Trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's objectives.

##### **Volunteers**

The charity makes use of volunteers. These contributions cannot be reliably quantified and these services are therefore not recognised in the financial statements.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

During the year, pre-school education has been provided to 34 children.

During the year, the net expenditure amounted to £2,595 (2019: net expenditure of £10,057). This is an improvement on the previous year though both income and expenditure increased.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### **Recruitment and appointment of new trustees**

New trustees are recruited from the parents and other carers of the children attending the pre-school.

##### **Organisational structure**

The day-to-day running of the pre-school is managed by the Principal, Mrs Heidi Saunders.

##### **Key management remuneration**

The setting of pay for key personnel is agreed by the Committee.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**REPORT OF THE TRUSTEES  
for the Year Ended 31 July 2020**

---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07258882 (England and Wales)

**Registered Charity number**

1137023

**Registered office**

School Lane  
Radford Semele  
Leamington Spa  
Warwickshire

**Trustees**

L Johnson  
G Jakeman  
J Cross  
R L Johnson  
S Gibbs  
Mrs H Cartwright  
M J Elliott  
Miss E A Hopkins  
Mrs I C Paraschiv  
V P Xavier

**Company Secretary**

G Jakeman

**Independent Examiner**

Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

**COMMENCEMENT OF ACTIVITIES**

The charity was formed to continue the work of a previous unincorporated charity, registered number 1093257.  
The funds transferred from that charity have been included within Voluntary income on the Statement of Financial Activity.

Approved by order of the board of trustees on 30 March 2021 and signed on its behalf by:

M J Elliott - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

---

**Independent examiner's report to the trustees of Sunbeams Pre-School (Radford Semele) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2020.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

D Rogers  
Bernard Rogers & Co  
Bank Gallery  
High Street  
Kenilworth  
Warwickshire  
CV8 1LY

Date: .....

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**for the Year Ended 31 July 2020**

---

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	1,000
<b>Charitable activities</b>					
Pre School		98,797	-	98,797	73,783
Other trading activities	2	1,294	-	1,294	1,403
<b>Total</b>		<u>100,091</u>	<u>-</u>	<u>100,091</u>	<u>76,186</u>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Pre School		97,425	5,261	102,686	86,243
<b>NET INCOME/(EXPENDITURE)</b>		<u>2,666</u>	<u>(5,261)</u>	<u>(2,595)</u>	<u>(10,057)</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		39,458	30,925	70,383	80,440
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>42,124</u></u>	<u><u>25,664</u></u>	<u><u>67,788</u></u>	<u><u>70,383</u></u>

The notes form part of these financial statements

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**BALANCE SHEET**  
**31 July 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	-	25,664	25,664	30,925
<b>CURRENT ASSETS</b>					
Debtors	8	1,203	-	1,203	1,195
Cash at bank and in hand		44,035	-	44,035	41,718
		<u>45,238</u>	-	<u>45,238</u>	<u>42,913</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(3,114)	-	(3,114)	(3,455)
		<u>42,124</u>	-	<u>42,124</u>	<u>39,458</u>
<b>NET CURRENT ASSETS</b>					
		<u>42,124</u>	25,664	67,788	70,383
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>42,124</u>	<u>25,664</u>	<u>67,788</u>	<u>70,383</u>
<b>NET ASSETS</b>					
		<u>42,124</u>	<u>25,664</u>	<u>67,788</u>	<u>70,383</u>
<b>FUNDS</b>					
	11			42,124	39,458
Unrestricted funds				25,664	30,925
Restricted funds				<u>67,788</u>	<u>70,383</u>
<b>TOTAL FUNDS</b>					
				<u>67,788</u>	<u>70,383</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**BALANCE SHEET - continued**  
**31 July 2020**

---

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2021 and were signed on its behalf by:

M J Elliott - Trustee

The notes form part of these financial statements

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS  
for the Year Ended 31 July 2020**

---

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	in accordance with the property
Plant and machinery	-	20% on cost
Computer equipment	-	33% on cost

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 July 2020**

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**2. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Fundraising events	1,294	1,403
	<u>          </u>	<u>          </u>

**3. NET INCOME/(EXPENDITURE)**

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

	2020	2019
	£	£
Independent examiner's remuneration	834	840
Depreciation - owned assets	5,261	5,548
Other operating leases	250	250
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 July 2020 nor for the year ended 31 July 2019.

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	2020	2019
Manager	1	1
Other	6	7
	<u>          </u>	<u>          </u>
	7	8
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 July 2020

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,000	-	1,000
<b>Charitable activities</b>			
Pre School	73,783	-	73,783
Other trading activities	1,403	-	1,403
<b>Total</b>	<u>76,186</u>	-	<u>76,186</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Pre School	80,695	5,548	86,243
<b>NET INCOME/(EXPENDITURE)</b>	<u>(4,509)</u>	<u>(5,548)</u>	<u>(10,057)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	43,967	36,473	80,440
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>39,458</u></u>	<u><u>30,925</u></u>	<u><u>70,383</u></u>

**7. TANGIBLE FIXED ASSETS**

	Short leasehold £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 August 2019 and 31 July 2020	76,988	23,188	4,411	104,587
<b>DEPRECIATION</b>				
At 1 August 2019	46,191	23,188	4,283	73,662
Charge for year	5,133	-	128	5,261
At 31 July 2020	51,324	23,188	4,411	78,923
<b>NET BOOK VALUE</b>				
At 31 July 2020	25,664	-	-	25,664
At 31 July 2019	30,797	-	128	30,925

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 July 2020

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Prepayments and accrued income	1,203	1,195
	<u>1,203</u>	<u>1,195</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other creditors	3,114	3,455
	<u>3,114</u>	<u>3,455</u>

**10. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2020	2019
	£	£
Within one year	250	250
Between one and five years	1,021	1,000
In more than five years	-	271
	<u>1,271</u>	<u>1,521</u>

**11. MOVEMENT IN FUNDS**

	At 1.8.19	Net movement in funds	At 31.7.20
	£	£	£
<b>Unrestricted funds</b>			
General fund	39,458	2,666	42,124
<b>Restricted funds</b>			
Building Fund	30,797	(5,133)	25,664
WCC Training	128	(128)	-
	<u>30,925</u>	<u>(5,261)</u>	<u>25,664</u>
<b>TOTAL FUNDS</b>	<u>70,383</u>	<u>(2,595)</u>	<u>67,788</u>

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
for the Year Ended 31 July 2020

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	100,091	(97,425)	2,666
<b>Restricted funds</b>			
Building Fund	-	(5,133)	(5,133)
WCC Training	-	(128)	(128)
	<u>-</u>	<u>(5,261)</u>	<u>(5,261)</u>
<b>TOTAL FUNDS</b>	<u>100,091</u>	<u>(102,686)</u>	<u>(2,595)</u>

**Comparatives for movement in funds**

	At 1.8.18 £	Net movement in funds £	At 31.7.19 £
<b>Unrestricted funds</b>			
General fund	43,967	(4,509)	39,458
<b>Restricted funds</b>			
Building Fund	35,930	(5,133)	30,797
WCC Training	543	(415)	128
	<u>36,473</u>	<u>(5,548)</u>	<u>30,925</u>
<b>TOTAL FUNDS</b>	<u>80,440</u>	<u>(10,057)</u>	<u>70,383</u>

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the Year Ended 31 July 2020**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	76,186	(80,695)	(4,509)
<b>Restricted funds</b>			
Building Fund	-	(5,133)	(5,133)
WCC Training	-	(415)	(415)
	<u>-</u>	<u>(5,548)</u>	<u>(5,548)</u>
<b>TOTAL FUNDS</b>	<u>76,186</u>	<u>(86,243)</u>	<u>(10,057)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.18 £	Net movement in funds £	At 31.7.20 £
<b>Unrestricted funds</b>			
General fund	43,967	(1,843)	42,124
<b>Restricted funds</b>			
Building Fund	35,930	(10,266)	25,664
WCC Training	543	(543)	-
	<u>36,473</u>	<u>(10,809)</u>	<u>25,664</u>
<b>TOTAL FUNDS</b>	<u>80,440</u>	<u>(12,652)</u>	<u>67,788</u>

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**for the Year Ended 31 July 2020**

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**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	176,277	(178,120)	(1,843)
<b>Restricted funds</b>			
Building Fund	-	(10,266)	(10,266)
WCC Training	-	(543)	(543)
	<u>-</u>	<u>(10,809)</u>	<u>(10,809)</u>
<b>TOTAL FUNDS</b>	<u>176,277</u>	<u>(188,929)</u>	<u>(12,652)</u>

Fund Descriptions

The Building Fund is a restricted fund relating to the improvement of the building.

The Training fund relates to a University of Warwick grant in a prior year used to purchase capitalised computer equipment.

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2020.

**SUNBEAMS PRE-SCHOOL (RADFORD SEMELE)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the Year Ended 31 July 2020**

	2020 £	2019 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	1,000
<b>Other trading activities</b>		
Fundraising events	1,294	1,403
<b>Charitable activities</b>		
Fees	92,797	73,783
Grants	6,000	-
	98,797	73,783
<b>Total incoming resources</b>	100,091	76,186
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	72,077	63,176
Pensions	2,153	722
Other operating leases	250	250
Rates and water	294	468
Insurance	1,435	1,430
Light and heat	2,174	1,400
Telephone	1,352	900
Postage and stationery	180	240
Other charitable expenses	5,288	5,821
Repairs	9,579	3,283
Short leasehold	5,133	5,133
Computer equipment	128	415
	100,043	83,238
<b>Support costs</b>		
<b>Governance costs</b>		
Independent examiner's remuneration	834	840
Professional fees	1,809	2,165
	2,643	3,005
<b>Total resources expended</b>	102,686	86,243
<b>Net expenditure</b>	(2,595)	(10,057)

This page does not form part of the statutory financial statements

**BERNARD ROGERS & CO**

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**INVOICE**

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Warwickshire

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