



B E R N A R D R O G E R S & C O

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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)

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

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 £
FIXED ASSETS					
Tangible assets	7	-	25,664	25,664	30,925
CURRENT ASSETS					
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>-</u>	<u>45,238</u>	<u>42,913</u>
CREDITORS					
Amounts falling due within one year	9	(3,114)	-	(3,114)	(3,455)
NET CURRENT ASSETS		<u>42,124</u>	<u>-</u>	<u>42,124</u>	<u>39,458</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>42,124</u>	<u>25,664</u>	<u>67,788</u>	<u>70,383</u>
NET ASSETS		<u>42,124</u>	<u>25,664</u>	<u>67,788</u>	<u>70,383</u>
FUNDS	11				
Unrestricted funds				42,124	39,458
Restricted funds				25,664	30,925
TOTAL FUNDS				<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

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

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

7. TANGIBLE FIXED ASSETS

	Short leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 August 2019 and 31 July 2020	76,988	23,188	4,411	104,587
DEPRECIATION				
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
NET BOOK VALUE				
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
	£	£	£
Unrestricted funds			
General fund	39,458	2,666	42,124
Restricted funds			
Building Fund	30,797	(5,133)	25,664
WCC Training	128	(128)	-
	<u>30,925</u>	<u>(5,261)</u>	<u>25,664</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	100,091	(97,425)	2,666
Restricted funds			
Building Fund	-	(5,133)	(5,133)
WCC Training	-	(128)	(128)
	<u>-</u>	<u>(5,261)</u>	<u>(5,261)</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	43,967	(4,509)	39,458
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	76,186	(80,695)	(4,509)
Restricted funds			
Building Fund	-	(5,133)	(5,133)
WCC Training	-	(415)	(415)
	<u>-</u>	<u>(5,548)</u>	<u>(5,548)</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	43,967	(1,843)	42,124
Restricted funds			
Building Fund	35,930	(10,266)	25,664
WCC Training	543	(543)	-
	<u>36,473</u>	<u>(10,809)</u>	<u>25,664</u>
TOTAL FUNDS	<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

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 £
Unrestricted funds			
General fund	176,277	(178,120)	(1,843)
Restricted funds			
Building Fund	-	(10,266)	(10,266)
WCC Training	-	(543)	(543)
	<u>-</u>	<u>(10,809)</u>	<u>(10,809)</u>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	1,000
Other trading activities		
Fundraising events	1,294	1,403
Charitable activities		
Fees	92,797	73,783
Grants	6,000	-
	<hr/> 98,797	<hr/> 73,783
Total incoming resources	100,091	76,186
EXPENDITURE		
Charitable activities		
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
	<hr/> 100,043	<hr/> 83,238
Support costs		
Governance costs		
Independent examiner's remuneration	834	840
Professional fees	1,809	2,165
	<hr/> 2,643	<hr/> 3,005
Total resources expended	102,686	86,243
Net expenditure	<hr/> <hr/> (2,595)	<hr/> <hr/> (10,057)

This page does not form part of the statutory financial statements

**BERNARD ROGERS & CO**

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INVOICE

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

Invoice Number: 23553
Client ID: SU300

Date: 31 March 2021

To: Preparation of Accounts for the year ended 31 July 2020. Submission of fair copies to yourself and the Registrar of Companies and dealing with your affairs generally during the year.	725.00
VAT at 20%	145.00
	<hr/>
	£ 870.00
	<hr/> <hr/>

To pay by BACS Account Name: Kenilworth Accountancy Limited
Account No: 29890468
Sort Code: 30-94-93

Please quote invoice number as reference

Terms: Strictly 30 days from date of invoice

VAT Number: 948 7291 71