

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

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

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

Short leasehold

Depreciation method and rate

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

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

3 Income from other trading activities

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

4 Other expenditure

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

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

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

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

9 Cash and cash equivalents

	2022 £	2021 £
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
	<u>30,450</u>	<u>4,226</u>

11 Share capital

12 Funds

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

Sunbeams Pre-School (Radford Semele)

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

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
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>
Expenditure on:		
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
Reconciliation of funds		
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

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Expenditure on:		
Charitable activities	-	(4,961)
Other expenditure	<u>(5,735)</u>	<u>-</u>
Total expenditure	<u>(5,735)</u>	<u>(4,961)</u>
Net expenditure	(5,735)	(4,961)
Reconciliation of funds		
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

	Total 2022 £	Total 2021 £
Income and Endowments from:		
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>
Expenditure on:		
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
Reconciliation of funds		
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>

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

	Total 2022 £	Total 2021 £
<i>Charitable activities</i>		
UK Government grants	85,685	105,048
Fees and supplies	12,520	16,141
	<u>98,205</u>	<u>121,189</u>
<i>Fundraising</i>		
Fundraising	7,315	3,945
	<u>7,315</u>	<u>3,945</u>
<i>Raising funds</i>		
Other fundraising costs	(2,076)	(1,100)
Staff entertaining (allowable for tax)	(289)	-
Legal and professional fees	(25)	-
	<u>(2,390)</u>	<u>(1,100)</u>
<i>Charitable activities</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)	-
	<u>(104,311)</u>	<u>(115,736)</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 2022

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










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)
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