

SUNBEAMS PLAY

England & Wales · Charity number 1152188

Details

Other names	SUNBEAMS, Sunbeams Community Hub
Status	Registered
Legal form	CIO
Registered	2013-05-28
Register	View on the Charity Commission register

Contact

Address	Sunbeams Community Hub Keyword House Viking Road Great Yarmouth Norfolk NR31 0NU
Phone	01493442181
Email	info@sunbeamsplay.org.uk
Website	www.sunbeamsplay.org.uk

Activities

Objects: 1. TO PROMOTE AND PROTECT THE PHYSICAL AND MENTAL HEALTH OF CHILDREN, YOUNG PEOPLE AND THEIR FAMILIES WHO LIVE WITH AUTISTIC SPECTRUM DISORDERS, ASPERGER SYNDROME AND ATTENTION RELATED DISORDERS THROUGH PROVIDING AND PROMOTING APPROPRIATE CARE, SUPPORT, DEVELOPMENT OPPORTUNITIES, EDUCATION AND PRACTICAL ADVICE. 2. TO ADVANCE THE EDUCATION OF THE GENERAL PUBLIC IN ALL AREAS RELATING TO AUTISTIC SPECTRUM DISORDERS, ASPERGER SYNDROME AND ATTENTION RELATED DISORDERS.

Activities: Sunbeams Play is an Ofsted registered charity, providing a safe, inclusive and caring environment for those with an Autistic Spectrum Disorder. Specialist sessions are fun, differentiated, individualised and delivered to maximise achievement. Sessions are also provided for young carers offering respite from their caring role. Training and 1-1 support is provided for parents, carers and families.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£381,249	£344,287	-	-
2024-05-31	£296,512	£331,259	-	-
2023-05-31	£320,088	£319,250	-	-
2022-05-31	£411,765	£257,955	-	-
2021-05-31	£263,281	£178,390	-	-

Trustees

Name	Role	Appointed
Benjamin James Dorsett	Chair	2018-07-25
Andrew David Peel		2025-11-29
Cameron James Barlow		2019-12-02
David John Warner		2016-08-22
Janine Maria Bowyer		2024-02-09
John Herbert Hughes		2024-02-09
Samantha Clair Corrigan		2021-01-21

SUNBEAMS PLAY

England & Wales - Charity number 1152188

Accounts

CHARITY REGISTRATION NUMBER: 1152188

Sunbeams Play
Unaudited financial statements
31 May 2025

Sunbeams Play

Financial statements

Year ended 31 May 2025

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Sunbeams Play

Trustees' annual report

Year ended 31 May 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Sunbeams Play
Charity registration number	1152188
Principal office	Sunbeams Community Hub Keyword House Viking Road Great Yarmouth Norfolk

The trustees

The trustees who served during the year and at the date of approval were as follows:

Benjamin Dorsett (Chair)
Cameron Barlow
Janine Bowyer
Samantha Corrigan
John Hughes
David Warner
Charles Watt (resigned 23 May 2025)
Andrew Peel (appointed 29 November 2025)
Barrie Thornton (appointed 07 February 2025, resigned December 2025)

CEO Sue Carr

Independent examiner Mark Proctor FCA DChA
Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Bankers HSBC
181 King Street
Great Yarmouth
Norfolk
NR30 1LS

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Objectives and activities

Principal activity

The principal activity of Sunbeams Play known as (Sunbeams) is that of an after school and holiday club for 5 to 25 year olds with autistic spectrum disorder or related conditions that will enable them, their siblings and parents to interact with each other through play and social activities. Staff and parents will be able to exchange information and will be signposted to other relevant organisations. Sunbeams also provides support for under 5's following the development of a Stay & Play Group and for those over 25 years old with a late diagnosis or going through assessment.

Charitable objectives

To promote and protect the physical and mental health of children, young people, adults and their families who live with neurodevelopmental disorders including autistic spectrum disorders and attention related disorders by providing and promoting appropriate care, support, development and opportunities, education and practical advice.

Sunbeams Play is a registered charity which provides a fun, safe and caring environment for children, young people and adults with neurodevelopmental disorders (Autistic Spectrum Disorders) to thrive. The charity understands how difficult it can be for those on the spectrum to engage in mainstream activities due to a variety of social needs and anxieties. At Sunbeams Play they can relax, play and interact in an environment that is suitable for them, alongside or with others who have the same/similar needs. Sunbeams Play is a self-referral centre in Great Yarmouth which aims to provide a safe, understanding and secure setting for children, young people and vulnerable adults affected by autism and related conditions while offering respite and support to parents/carers.

Public benefit statement

The Trustees have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

In April 2025 we were able to secure a mortgage through the Charity Bank and purchase our own building. Taking 3 months to adapt and decorate the building we moved in on 28 July 2025 opening for the summer holidays.

All planned events took place including a successful annual ball that was attended by over 100 people, enabling us to raise awareness of the new building and future plans.

We have continued to use Tapestry which enables us to monitor and record children and young people's progress and Smartlog an online training system enabling staff to access training at different levels and when needed, safeguarding and first aid remain face to face. Smartlog also provides a training matrix and individual records along with the opportunity to record checks, tests and audits and receive reminders for upcoming service requirements.

We produced our final quarterly magazine which was again distributed through GP surgeries, clinics and schools as well as the public providing information and case studies linked to autism and our services. Due to the success of the magazines, we have produced a book written by services users to provide insight to neurotypical people about the struggles those on the spectrum face. This has been printed and is available to all.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Achievements and performance *(continued)*

Groups

The Monday, Thursday, Friday and Saturday groups continued to run at full capacity supporting children and young people. We continue to hold a waiting list for all groups.

The newly developed Stay & Play works with various agencies to provide valuable support and guidance for parents and carers of children believed to be on the spectrum or with linked conditions.

Tuesday Youth group provides social opportunities and training.

Late Diagnosis Group for over 25-year-olds continues to grow with 38 members accessing group support and training and 360 online support.

Sunbeams Play Setting

The website continued to be regularly updated with news articles and photos. We continue to run two Facebook pages used regularly by parents to access information and support, a third sharing the therapy pets journey used to encourage children and young people to carryout daily activities and a page linked to the Late Diagnosis Group.

Through our reputation we continued to work with a number of organisations providing advice and support:

- Children's services and Early Help continue to refer families
- We work closely with the police service to ensure children and young people attending are fully aware of the consequences of inappropriate behaviour and that Autism is recognised and understood
- Education - Sunbeams provides support and advocacy within 17 local schools, 3 colleges and a training centre
- Local Health clinics - Sunbeams provides support and reports for children, young people, adults and parents. Following the request by two GP groups to audit their surgeries, provide training and help to develop an autistic friendly environment we regularly visit the surgeries to monitor development.
- Attending Family Support Meetings and educational reviews

Children/young people

We have continued to gain funding to help those struggling due to financial difficulties enabling them to continue to access sessions and ensure continuity.

Partnership working continues through interaction with:

- Norfolk County Council's SEN coordinators to lower EHCP delays
- Parents to gain EHCP, advising on applications and tribunals
- Parents and young people to gain benefits such as Disability Living Allowance and PIP
- Schools and colleges to raise and maintain attendance and to lower behaviour issues, provide support and advice
- GP's and clinics to ensure service users are heard

Staff/volunteers

Along with required training, staff have continued to access personal development through training opportunities funded by Sunbeams and carried out to support our work. We have welcomed our 2nd work experience staff member and have a strong group of volunteers.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Financial review

Total income amounted to £381,249 (2024: £296,512) and after incurring expenditure of £344,287 (2024: £331,259), the net income amounted to £36,962 (2024: net expenditure £34,747).

Reserves policy

Holding reserves not required for the day-to-day operations is always difficult for smaller charities. The funds we are fortunate enough to raise are most often for a designated purpose, even if that purpose is over an extended time period, paying for salaries for example. Thus, it is never easy to put "x" months of operating expenses to one side. We believe that tight financial control with a heavy emphasis on weekly cash management and the production of management accounts within two and a half weeks of the month end is vital, together with a heavy focus on the submission and tight monitoring of the progress of grant applications is the most appropriate way to manage our financial position.

The charity had free reserves represented by net current assets in the general fund, of £26,190 at the year-end (2024: £102,295). In addition to this the charity held £132,787 (2024: £134,302) of restricted reserves to be used in accordance with specific restrictions imposed by donors.

Plans for future periods

The Trustees plan on continuing to run the charity in line with the objectives set out on page 2.

Following the purchase of a new building we moved into our new centre in July 2025.

We are also looking at the possibility of reregistering for early years and providing a special needs nursery. This would be self-funding and would mean the building is used throughout the day. The management team are in contact with several people to look at need, requirements and options for funding.

We will continue to attend and hold various fundraising events.

Structure, governance and management

Governing document

Sunbeams Play was formed on 28 May 2013 and is a Charitable Incorporated Organisation governed by the constitution and registered with the Charity Commission (registration number 1152188).

Recruitment and appointment of Trustees

Apart from the first Trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity Trustees. In selecting individuals for appointment as Trustee, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO

Induction and training of Trustees

All new Trustees will be provided with copies of:

- The Charity's Trust Deed
- The latest accounts of the Charity

New Trustees are encouraged to read the Charity Commission guidance notes 'The Essential Trustee - "What you need to know, what you need to do"'.

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities including 'Safeguarding for Trustees'.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Structure, governance and management *(continued)*

Risk management

The Trustees review the risks of the charity on a regular basis and have implemented policies and procedures to mitigate exposure to these risks. In addition a review of all financial risks is undertaken on a regular basis.

Organisational structure

During the financial year, both the two senior executives within Sunbeams serve on the board which normally meets quarterly but has the ability to meet more frequently if required. The Treasurer and management converse weekly to discuss finances with the finance committee meeting regularly between the full board meetings. In addition, board members continue to receive a broader range of papers believed to be of interest to them and their areas of responsibility in-between formal meetings.

True and fair override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

A resolution to reappoint Mark Proctor of Lovewell Blake LLP as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The trustees' annual report was approved on 18 February 2026 and signed on behalf of the board of trustees by:

Benjamin Dorsett
Trustee

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play

Year ended 31 May 2025

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2025 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play *(continued)*

Year ended 31 May 2025

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

19 February 2026

Sunbeams Play

Statement of financial activities

Year ended 31 May 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	71,334	253,929	325,263	246,332
Charitable activities	5	55,628	–	55,628	47,291
Other income	6	358	–	358	2,889
Total income		<u>127,320</u>	<u>253,929</u>	<u>381,249</u>	<u>296,512</u>
Expenditure					
Charitable activities	7	87,846	253,383	341,229	331,259
Other expenditure	8	3,058	–	3,058	–
Total expenditure		<u>90,904</u>	<u>253,383</u>	<u>344,287</u>	<u>331,259</u>
Net income/(expenditure) before transfer of funds		36,416	546	36,962	(34,747)
Transfers between funds		2,061	(2,061)	–	–
Net movement in funds		<u>38,477</u>	<u>(1,515)</u>	<u>36,962</u>	<u>(34,747)</u>
Reconciliation of funds					
Total funds brought forward		131,406	134,302	265,708	300,455
Total funds carried forward		<u>169,883</u>	<u>132,787</u>	<u>302,670</u>	<u>265,708</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 24 form part of these financial statements.

Sunbeams Play

Statement of financial position

31 May 2025

	Note	2025 £	£	2024 £	£
Fixed assets					
Tangible fixed assets	13		317,443		29,111
Current assets					
Debtors	14	7,030		8,313	
Cash at bank and in hand		<u>183,342</u>		<u>234,830</u>	
		190,372		243,143	
Creditors: Amounts falling due within one year	15	<u>(31,395)</u>		<u>(6,546)</u>	
Net current assets			<u>158,977</u>		<u>236,597</u>
Total assets less current liabilities			476,420		265,708
Creditors: Amounts falling due after more than one year	16		<u>(173,750)</u>		<u>—</u>
Net assets			<u>302,670</u>		<u>265,708</u>
Funds of the charity					
Restricted funds			132,787		134,302
Unrestricted funds			<u>169,883</u>		<u>131,406</u>
Total charity funds	19		<u>302,670</u>		<u>265,708</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 February 2026, and are signed on behalf of the board by:

Benjamin Dorsett
Trustee

The notes on pages 10 to 24 form part of these financial statements.

Sunbeams Play

Notes to the financial statements

Year ended 31 May 2025

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is Sunbeams Community Hub, Keyword House, Viking Road, Great Yarmouth, Norfolk, NR31 0NU.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees and the team at Sunbeams Play have continued to make good progress over the current year covered by these accounts. We continue to put forward robust and well thought through requests for grants and have a continued good response. For the reasons set out above the Trustees continue to adopt the going concern basis in the preparation of these accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% Straight line
Fixtures and fittings	-	33% & 11% Straight line
Motor vehicles	-	20% Straight line
Equipment	-	33% & 20% Straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	71,334	53,134	124,468
Grants			
NHS	—	70	70
Children In Need	—	38,896	38,896
Henry Smith	—	77,550	77,550
NCF	—	35,667	35,667
British Airways	—	175	175
Aviva	—	8,676	8,676
National Lottery	—	24,888	24,888
Trusthouse	—	—	—
Three Guineas Trust	—	14,873	14,873
	<u>71,334</u>	<u>253,929</u>	<u>325,263</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	6,956	17,112	24,068
Grants			
NHS	—	7,759	7,759
Children In Need	—	38,896	38,896
Henry Smith	—	16,877	16,877
NCF	—	23,359	23,359
British Airways	—	6,414	6,414
Aviva	—	52,841	52,841
National Lottery	—	47,304	47,304
Trusthouse	—	13,941	13,941
Three Guineas Trust	—	14,873	14,873
	<u>6,956</u>	<u>239,376</u>	<u>246,332</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fees	<u>55,628</u>	<u>55,628</u>	<u>47,291</u>	<u>47,291</u>

6. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other revenue	<u>358</u>	<u>358</u>	<u>2,889</u>	<u>2,889</u>

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2025

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Rent	698	14,782	15,480
Fees and salaries	26,952	158,648	185,600
Staff training	–	1,335	1,335
Gas and electricity	–	3,616	3,616
Water	351	–	351
Printer, postage and stationery	309	1,100	1,409
Insurance	3,551	3,224	6,775
Repairs and renewals	4,789	185	4,974
Telephone	1,890	847	2,737
Accountancy and payroll fees	4,150	–	4,150
Depreciation	18,613	–	18,613
Cleaning	2,035	1,284	3,319
IT costs	4,880	1,046	5,926
Sessions	9	2,030	2,039
Other costs	19,434	65,242	84,676
Travel Costs	185	–	185
Advertising and marketing	–	–	–
Support costs	–	44	44
	<u>87,846</u>	<u>253,383</u>	<u>341,229</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent	–	17,470	17,470
Fees and salaries	10,871	156,165	167,036
Staff training	346	2,442	2,788
Gas and electricity	–	2,785	2,785
Water	136	–	136
Printer, postage and stationery	40	6,164	6,204
Insurance	1,678	3,392	5,070
Repairs and renewals	4,562	2,134	6,696
Telephone	1,536	–	1,536
Accountancy and payroll fees	3,277	–	3,277
Depreciation	15,718	–	15,718
Cleaning	–	3,933	3,933
IT costs	1,304	2,861	4,165
Sessions	1,116	–	1,116
Other costs	1,574	91,488	93,062
Travel Costs	–	–	–
Advertising and marketing	100	–	100
Support costs	–	167	167
	<u>42,258</u>	<u>289,001</u>	<u>331,259</u>

8. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>3,058</u>	<u>3,058</u>	<u>–</u>	<u>–</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

9. Net income/(expenditure)

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

	2025	2024
	£	£
Depreciation of tangible fixed assets	18,613	15,718
Loss on disposal of tangible fixed assets	<u>3,058</u>	<u>—</u>

10. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,594</u>	<u>3,277</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	174,745	157,339
Social security costs	6,537	5,538
Employer contributions to pension plans	<u>4,318</u>	<u>4,159</u>
	<u>185,600</u>	<u>167,036</u>

The average head count of employees during the year was 14 (2024: 13).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2025

13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost					
At 1 June 2024	–	56,949	34,730	45,091	136,770
Additions	302,356	7,511	–	136	310,003
Disposals	–	(52,639)	–	(39,083)	(91,722)
At 31 May 2025	<u>302,356</u>	<u>11,821</u>	<u>34,730</u>	<u>6,144</u>	<u>355,051</u>
Depreciation					
At 1 June 2024	–	52,489	15,050	40,120	107,659
Charge for the year	6,047	2,376	6,946	3,244	18,613
Disposals	–	(49,904)	–	(38,760)	(88,664)
At 31 May 2025	<u>6,047</u>	<u>4,961</u>	<u>21,996</u>	<u>4,604</u>	<u>37,608</u>
Carrying amount					
At 31 May 2025	<u>296,309</u>	<u>6,860</u>	<u>12,734</u>	<u>1,540</u>	<u>317,443</u>
At 31 May 2024	<u>–</u>	<u>4,460</u>	<u>19,680</u>	<u>4,971</u>	<u>29,111</u>

14. Debtors

	2025 £	2024 £
Trade debtors	3,452	3,858
Prepayments and accrued income	3,578	4,455
	<u>7,030</u>	<u>8,313</u>

15. Creditors: Amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	18,542	–
Trade creditors	2,487	2,445
Accruals and deferred income	4,865	4,101
Other creditors	5,501	–
	<u>31,395</u>	<u>6,546</u>

The bank loans are secured on the freehold property of the charity. Of the loans at the year end, £15,926 is subject to a variable rate of 3.6% above the Bank of England's base rate and £2,616 is subject to a variable rate of 4% above the Bank of England's base rate.

16. Creditors: Amounts falling due after more than one year

	2025 £	2024 £
Bank loans and overdrafts	<u>173,750</u>	<u>–</u>

The bank loans are secured on the freehold property of the charity. Of the loans at the year end, £149,239 is subject to a variable rate of 3.6% above the Bank of England's base rate and £24,511 is subject to a variable rate of 4% above the Bank of England's base rate.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

17. Deferred income

	2025	2024
	£	£
At 1 June 2024	1,305	1,048
Amount released to income	(1,305)	(1,048)
Amount deferred in year	<u>1,271</u>	<u>1,305</u>
At 31 May 2025	<u>1,271</u>	<u>1,305</u>

Deferred income relates to fee income received in advance.

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,318 (2024: £4,159).

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2025

19. Analysis of charitable funds

2025

	At 1 June 2024 £	Income £	Expenditure £	Transfers £	At 31 May 2025 £
General funds					
General funds	131,406	127,320	(90,904)	2,061	169,883
Restricted funds					
Aviva	29,181	7,798	(24,376)	1,328	13,931
Aviva BA Cost of Living	4,070	390	(4,108)	(352)	–
Aviva/Tesco	790	488	(898)	–	380
BA Fund	1,530	125	(15)	(100)	1,540
BCBN LDG Book	1,990	–	–	–	1,990
Big Lottery Fund	12,316	24,888	(25,298)	(1,946)	9,960
BHNF	(1,005)	8,416	(1,524)	(5,887)	–
Children in Need	3,245	38,896	(38,892)	–	3,249
Digital Admin Assistant	2,622	2,616	(2,398)	–	2,840
Fuller Fund	230	–	(218)	–	12
Henry Smith	24,124	77,550	(55,855)	–	45,819
Lloyds	35	100	(123)	–	13
Masonic	3,200	–	(3,190)	–	10
Neighbourly	542	–	(539)	(2)	–
New Endeavour Rangers					
Fund	–	1,300	(554)	–	746
NHS	481	–	(1,463)	1,080	98
NHS Wellbeing	6,702	70	(6,523)	(180)	69
Norfolk Community					
Foundation - Cost of					
Living	416	–	(418)	2	–
Norfolk Community					
Foundation - Sir Norman					
Lamb	4,000	6,000	(6,000)	–	4,000
Norfolk Community					
Foundation - Household					
Support	–	19,688	(18,360)	(1,328)	–
Norfolk Community					
Foundation - Great					
Yarmouth Community					
Fund	76	–	(76)	–	–
Norfolk Community					
Foundation - Norfolk					
Carers Grant	250	7,979	(5,943)	–	2,286
Norfolk Community					
Foundation - Winter					
Warm Fund	–	2,000	(1,589)	(411)	–
NL Know Your					
Community	13,926	–	(13,926)	–	–
PSG	936	–	(585)	180	531
Skipton	1,170	–	–	–	1,170
St James Place	209	–	(208)	–	1
Three Guineas Trust	15,313	14,873	(15,070)	(593)	14,523
Walking 4 Norfolk	–	1,000	–	–	1,000
Other Restricted Funds	7,953	39,752	(25,234)	6,148	28,619
	<u>265,708</u>	<u>381,249</u>	<u>(344,287)</u>	<u>–</u>	<u>302,670</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Aviva - Towards the costs of equipment and resources.

Aviva BA Cost of Living – To support vulnerable families with the cost of living.

Aviva/Tesco – To support and develop life, work and social skills.

BA Fund – To support and develop life, work and social skills.

BCBN LDG Book – To write a book explaining life with Autism.

Big Lottery Fund – Towards the costs of opening post COVID-19

BHNF – Through Active Norfolk, funding holiday activities over Easter and summer holidays.

Big Lottery Fund – Part of a five year grant awarded in 2021, paid in five installments providing a total of £119,940 to fund keyworker and room supervisor wages.

Children in Need – Towards ipads, laptops, staff costs and resources.

Digital Admin Assistant – Towards digital admin assistant.

Fuller Fund – Towards craft resources.

Henry Smith - Towards running costs.

Lloyds - Towards the running costs post COVID-19.

Masonic - To produce a quarterly magazine for 1 year raising awareness of Autism.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

NHS - Towards the costs of providing twenty Pottery Therapy sessions, supporting mental well-being, counselling, wages and therapeutic activities both inside and out of centre.

NHS Wellbeing - For wellbeing support providing workshops, gym memberships, pottery, art and yoga classes, counselling and parent support.

Norfolk Community Foundation - Cost of Living – To support with the cost of living for vulnerable families.

Norfolk Community Foundation - Household Support – To support heating costs for vulnerable families.

Norfolk Community Foundation - Great Yarmouth Community Fund – To provide mental health support.

Norfolk Community Foundation - Norfolk Carers Grant – To support carers in Norfolk.

Norfolk Community Foundation - Sir Norman Lamb – Towards mental health support for young people with autism.

Norfolk Community Foundation - Winter Warm Fund – To provide a warm space for those

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

struggling to keep warm due to the cost of living crisis.

NL Know Your Community –To fund activities for the Late Diagnosis Group.

PSG - For wellbeing support providing workshops, gym memberships, pottery, art and yoga classes, counselling and parent support.

Skipton - Large sensory apparatus.

St James Place - To support running costs.

Three Guineas Trust - To provide half-term activities and trips.

Walking 4 Norfolk - Towards staff costs for young carers.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to a correction to opening restricted funds of £1,527 and transfers from restricted funds to reimburse expenditure previously paid from unrestricted funds of £3,588.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

2024	At 1 June 2023 £	Income £	Expenditure £	Transfers £	At 31 May 2024 £
General funds					
General funds	136,903	57,136	(42,258)	(20,375)	131,406
Restricted funds					
Aviva	14,296	52,841	(37,858)	(99)	29,180
Aviva BA Cost of Living	14,981	—	(10,911)	—	4,070
Aviva/Tesco	1,514	896	(1,620)	—	790
BA Fund	8,282	354	(7,106)	—	1,530
BCBN LDG Book	1,990	—	—	—	1,990
Big Lottery Fund	7,788	32,304	(27,776)	—	12,316
BHNF	—	152	(1,157)	—	(1,005)
Button Boy	—	5,249	(5,249)	—	—
Children in Need	389	38,896	(36,040)	—	3,245
Digital Admin Assistant	—	3,276	(654)	—	2,622
Fuller Fund	312	—	(19)	(63)	230
Henry Smith	18,332	16,877	(45,158)	34,073	24,124
Lloyds	189	80	(214)	(20)	35
Masonic	8,600	—	(5,400)	—	3,200
May Ball	—	3	(4,255)	4,252	—
Neighbourly	152	1,000	(611)	—	541
New Endeavour Rangers Fund	1,074	—	(1,173)	99	—
NHS	22,161	7,759	(7,142)	(14,659)	8,119
Norfolk Community Foundation - Cost of Living	—	15,600	(15,184)	—	416
Norfolk Community Foundation C&YP Wellbeing	2,874	—	(2,874)	—	—
Norfolk Community Foundation - Sir Norman Lamb	8,080	5,000	(9,080)	—	4,000
Norfolk Community Foundation - Household Support	(15)	—	—	15	—
Norfolk Community Foundation - Great Yarmouth Community Fund	4,610	—	(4,534)	—	76
Norfolk Community Foundation - Hanselbanken	2,400	—	(2,400)	—	—
Norfolk Community Foundation - Norfolk Carers Grant	—	1,599	(1,349)	—	250
Norfolk Community Foundation - Research	—	—	(470)	470	—
Norfolk Community Foundation - Winter Warm Fund	—	1,340	(1,340)	—	—
NL Know Your Community	14,281	15,000	(15,355)	—	13,926
Skipton	1,170	—	—	—	1,170
St James Place	2,292	—	(2,083)	—	209
Three Guineas Trust	10,000	14,873	(5,875)	(3,685)	15,313

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

Trusthouse	1,259	13,941	(15,200)	–	–
Voluntary Norfolk	63	70	(133)	–	–
Walking 4 Norfolk	8	–	–	(8)	–
Other Restricted Funds	16,470	12,266	(20,781)	–	7,955
	<u>300,455</u>	<u>296,512</u>	<u>(331,259)</u>	<u>–</u>	<u>265,708</u>

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Aviva - Towards the costs of equipment and resources.

Aviva BA Cost of Living – To support vulnerable families with the cost of living.

Aviva/Tesco – To support and develop life, work and social skills.

BA Fund – To support and develop life, work and social skills.

BCBN LDG Book – To write a book explaining life with Autism.

Big Lottery Fund – Towards the costs of opening post COVID-19

BHNF – To provide Easter sessions.

Button Boy – Towards charity dig.

Children in Need – Towards ipads, laptops, staff costs and resources.

Digital Admin Assistant – Towards digital admin assistant.

Fuller Fund – Towards craft resources.

Henry Smith - Towards running costs.

Lloyds - Towards the running costs post COVID-19.

Masonic - To produce a quarterly magazine for 1 year raising awareness of Autism.

May Ball - Towards May Masquerade ball.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

NHS - Towards the costs of providing twenty Pottery Therapy sessions, supporting mental well-being, counselling, wages and therapeutic activities both inside and out of centre.

Norfolk Community Foundation - Cost of Living – To support with the cost of living for vulnerable families.

Norfolk Community Foundation - Household Support – To support heating costs for vulnerable families.

Norfolk Community Foundation - Great Yarmouth Community Fund – To provide mental health support.

Norfolk Community Foundation - Handselbanken – To provide mental health support.

Norfolk Community Foundation C&YP Wellbeing - Towards the costs of delivering an enhanced programme of wellbeing activities for young people and their young carer siblings.

Norfolk Community Foundation - Norfolk Carers Grant – To support carers in Norfolk.

Norfolk Community Foundation - Research – To carry out research.

Norfolk Community Foundation - Sir Norman Lamb – Towards mental health support for young people with autism.

Norfolk Community Foundation - Winter Warm Fund – To provide a warm space for those struggling to keep warm due to the cost of living crisis.

NL Know Your Community –To fund activities for the Late Diagnosis Group.

Skipton - Large sensory apparatus.

St James Place - To support running costs.

Three Guineas Trust - To provide half-term activities and trips.

Trusthouse - Towards the cost of the managers wages.

Voluntary Norfolk - Towards training costs.

Walking 4 Norfolk - Towards staff costs for young carers.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the correction to the opening balance on restricted funds of £16,123 and amounts allocated to the May Ball of £4,252.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	317,443	–	317,443
Current assets	57,585	132,787	190,372
Creditors less than 1 year	(31,395)	–	(31,395)
Creditors greater than 1 year	(173,750)	–	(173,750)
Net assets	169,883	132,787	302,670

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	29,111	–	29,111
Current assets	108,841	134,302	243,143
Creditors less than 1 year	(6,546)	–	(6,546)
Creditors greater than 1 year	–	–	–
Net assets	131,406	134,302	265,708

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025 £	2024 £
Not later than 1 year	8,063	16,126
Later than 1 year and not later than 5 years	–	8,063
	8,063	24,189

22. Related parties

During the year, the charity had transactions with its trustees as follows:

£30,000 (2024: £24,105) was paid to S Corrigan in respect of therapy sessions.

B Dorsett has children attending various groups, all relevant fees and charges totaling £3,310 (2024: £2,664) were paid with no concessions recognised.

£5,880 (2024: £Nil) was paid to B Thornton in respect of workshops and classes ran by Barrie Thornton Productions.

No amounts were due to trustees at the year end (2024: none).

SUNBEAMS PLAY

England & Wales - Charity number 1152188

Accounts

CHARITY REGISTRATION NUMBER: 1152188

Sunbeams Play
Unaudited financial statements
31 May 2024

Sunbeams Play

Financial statements

Year ended 31 May 2024

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Sunbeams Play

Trustees' annual report

Year ended 31 May 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Sunbeams Play
Charity registration number	1152188
Principal office	7 Enterprise Court Gaption Hall Road Great Yarmouth Norfolk NR31 0ND

The trustees

The trustees who served during the year and at the date of approval were as follows:

Benjamin Dorsett (Chair)
Cameron Barlow
Janine Bowyer (appointed 9 February 2024)
Samantha Corrigan
John Hughes (appointed 9 February 2024)
David Warner
Charles Watt

Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	HSBC 181 King Street Great Yarmouth Norfolk NR30 1LS
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Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2024

Objectives and activities

Principal activity

The principal activity of Sunbeams Play is that of an after school and holiday club for 5 to 25 year olds with autistic spectrum disorder or related conditions that will enable them, their siblings and parents to interact with each other through play and social activities. Staff and parents will be able to exchange information and will be signposted to other relevant organisations. Sunbeams also provides support for under 5's with the development of a Stay & Play Group and for those over 25 years old with a late diagnosis or going through assessment.

Charitable objectives

To promote and protect the physical and mental health of children, young people, adults and their families who live with neurodevelopmental disorders including autistic spectrum disorders and attention related disorders by providing and promoting appropriate care, support, development and opportunities, education and practical advice.

Sunbeams Play is a registered charity which provides a fun, safe and caring environment for children, young people and adults with a neurodevelopmental disorders (Autistic Spectrum Disorders) to thrive. The charity understands how difficult it can be for those on the spectrum to engage in mainstream activities due to a variety of social needs and anxieties. At Sunbeams Play they can relax, play and interact in an environment that is suitable for them, alongside or with others who have the same/similar needs. Sunbeams Play is a self-referral centre in Great Yarmouth which aims to provide a safe, understanding and secure setting for children, young people and vulnerable adults affected by autism and related conditions while offering respite and support to parents/carers.

Public benefit statement

The Trustees have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

All planned events took place including a successful 10th anniversary masquerade ball that was attended by over 100 people and has resulted in a number of new contacts and supporters.

We were delighted to maintain our high standards following an Ofsted inspection, receive the SAFER program certificate awarded to recognise the high standards of our safeguarding policies and procedures and the Big Norfolk Holiday Fun 'Best Provider' for the Easter holiday sessions.

Following our commitment to lower waste and become more paper free, we have moved to two online systems used by schools; Tapestry which enables us to monitor and record children and young people's progress and Smartlog an online training system enabling staff to access training at different levels and when needed, safeguarding and first aid remain face to face. Smartlog also provides a training matrix and individual records along with the opportunity to record checks, tests and audits and receive reminders for upcoming service requirements.

We produced three quarterly magazines which were distributed through GP surgeries, clinics and schools as well as the public providing information and case studies linked to autism and our services.

A group of service users and volunteers have developed a 'Friends of Sunbeams' group to promote and raise awareness and funds

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2024

Achievements and performance *(continued)*

Groups

The Monday, Thursday, Friday and Saturday groups continued to run at full capacity supporting children and young people. We continue to hold a waiting list for all groups.

The newly developed Stay & Play works with various agencies to provide valuable support and guidance for parents and carers of children believed to be on the spectrum or with linked conditions.

Late Diagnosis Group for over 25-year-olds continues to grow with 25 members accessing group support and training and 264 online support.

Support

Data shows that our support co-ordinator made 6,506 contacts in the last financial year (1 June 2023 - 31 May 2024), providing an average of just over 542 per month or 125 per week. As with previous years the high levels of contact through social media (50%) including Facebook, Messenger, WhatsApp, Instagram and Twitter continued to be the communication of choice for service users.

There has been an increase in support around training and employment with education, social care and benefits lowering but with the current in-depth support needed with benefits we have been completing more lengthy forms and attending an increased number of meetings such as tribunals and the mediation services.

Although figures for mental health support are stable, it remains a high concern, once again ending the year at 31% with an increase in children and young people's needs. This continues to be a nationally recognised issue and we are delighted to be able to continue to provide support through support groups and 'in person' one to one counselling sessions for children, young people, vulnerable adults, parents and carers.

Sunbeams Play Setting

The website continued to be regularly updated with news articles and photos. We continue to run two Facebook pages used regularly by parents to access information and support, a third sharing the therapy pets journey used to encourage children and young people to carry out daily activities and a page linked to the Late Diagnosis Group.

Through our reputation we continued to work with a number of organisations providing advice and support:

- Children's services and Early Help continue to refer families
- We work closely with the police service to ensure children and young people attending are fully aware of the consequences of inappropriate behaviour and that Autism is recognised and understood
- Education - Sunbeams provides support and advocacy within 17 local schools, 3 colleges and a training centre
- Local Health clinics - Sunbeams provides support and reports for children, young people, adults and parents. Following the request by two GP groups to audit their surgeries, provide training and help to develop an autistic friendly environment we regularly visit the surgeries to monitor development.
- Attending Family Support Meetings and educational reviews

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2024

Achievements and performance *(continued)*

Children/young people

We have continued to gain funding to help those struggling due to financial difficulties enabling them to continue to access sessions and ensure continuity.

Partnership working continues through interaction with:

- Norfolk County Council's SEN coordinators to lower EHCP delays
- Parents to gain EHCP, advising on applications and tribunals
- Parents and young people to gain benefits such as Disability Living Allowance and PIP
- Schools and colleges to raise and maintain attendance and to lower behaviour issues, provide support and advice
- GP's and clinics to ensure service users are heard

Staff/volunteers

Along with required training staff have continued to access personal development through training opportunities funded by Sunbeams and carried out to support our work. We have welcomed our 2nd work experience staff member and have a strong group of volunteers.

Financial review

Total income amounted to £296,512 (2023: £320,088) and after incurring expenditure of £331,259 (2023: £319,250), the net expenditure amounted to £34,747 (2023: net income £838).

Reserves policy

Holding reserves not required for the day-to-day operations is always difficult for smaller charities. The funds we are fortunate enough to raise are most often for a designated purpose, even if that purpose is over an extended time period, paying for salaries for example. Thus, it is never easy to put "x" months of operating expenses to one side. We believe that tight financial control with a heavy emphasis on weekly cash management, and the production of management accounts within two and a half weeks of the month end, is vital.

The charity had free reserves represented by net current assets in the general fund, of £102,295 at the year-end (2023: £136,903). In addition to this the charity held £134,302 (2023: £163,552) of restricted reserves to be used in accordance with specific restrictions imposed by donors.

The next 18 months will see a huge step forward in Sunbeams' operations. The Charity will be acquiring its own freehold premises. Located close to Sunbeams' existing building, this will provide much better facilities for all the work currently undertaken. In addition the new premises means that additional numbers of clients can be catered for. This acquisition is being financed by Charity Bank, grants, and a contribution from Sunbeams' general funds.

The Trustees continue to recognise the policy of holding funds equivalent to six months operating costs, which amounts to approximately £160,000. However the next two financial years will not, in all probability, see Sunbeams achieve this level of reserves. The reason being the expenditure incurred in the move to new premises (taking place in April 2025) and the subsequent increase in services.

It must be stressed that the rate of success for grants remains high. This, together with first class financial control and cash conservation, means that the Trustees are confident that Sunbeams' financial resources are well able to sustain this period of expansion.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2024

Plans for future periods

The Trustees plan on continuing running the charity in line with the objectives set out on page 2.

Following discussions with trustees, staff and service users we have been looking at various options to relocate and have found a building locally which we would like to purchase and are looking at mortgages and loans as well as various funding opportunities. We now have a good business plan provided free of charge via the Norfolk Community Foundation Pro-help scheme who are now developing an electronic registration system to log the children and young people's attendance.

We are also looking at the possibility of reregistering for early years and providing a special needs nursery. This would be self-funding and would mean the building is used throughout the day. The management team are in contact with several people to look at need, requirements and options for funding.

We will continue to attend and hold various fundraising events.

Structure, governance and management

Governing document

Sunbeams Play was formed on 28 May 2013 and is a Charitable Incorporated Organisation governed by the constitution and registered with the Charity Commission (registration number 1152188).

Recruitment and appointment of Trustees

Apart from the first Trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as Trustee, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of Trustees

All new Trustees will be provided with copies of:

- The Charity's Trust Deed
- The latest accounts of the Charity

New Trustees are encouraged to read the Charity Commission guidance notes The Essential Trustee - "What you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities including 'Safeguarding for Trustees'.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2024

Structure, governance and management *(continued)*

Risk management

The Trustees review the risks of the charity on a regular basis and have implemented policies and procedures to mitigate exposure to these risks. In addition a review of all financial risks is undertaken on a regular basis.

Organisational structure

During the financial year, both the two senior executives within Sunbeams serve on the board which normally meets quarterly but has the ability to meet more frequently if required.

The two senior executives have a weekly review of the charity's current financial condition and progress. The finance committee includes a nominated Trustee. It meets regularly between full Trustee meetings and reports further at each Trustee meeting. The committee has the ability to communicate directly with Trustees at any time should there be matters it believes should be addressed immediately.

True and fair override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

A resolution to reappoint Mark Proctor of Lovewell Blake LLP as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The trustees' annual report was approved on 12 February 2025 and signed on behalf of the board of trustees by:

Charles Watt
Trustee

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play

Year ended 31 May 2024

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2024 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play *(continued)*

Year ended 31 May 2024

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

14 February 2025

Sunbeams Play

Statement of financial activities

Year ended 31 May 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	4	6,956	239,376	246,332	283,763
Charitable activities	5	47,291	–	47,291	36,304
Other income	6	2,889	–	2,889	21
Total income		<u>57,136</u>	<u>239,376</u>	<u>296,512</u>	<u>320,088</u>
Expenditure					
Charitable activities	7	42,258	289,001	331,259	319,250
Total expenditure		<u>42,258</u>	<u>289,001</u>	<u>331,259</u>	<u>319,250</u>
Net (expenditure)/income before transfer of funds		14,878	(49,625)	(34,747)	838
Transfers between funds		(20,375)	20,375	–	–
Net movement in funds		<u>(5,497)</u>	<u>(29,250)</u>	<u>(34,747)</u>	<u>838</u>
Reconciliation of funds					
Total funds brought forward		136,903	163,552	300,455	299,617
Total funds carried forward		<u>131,406</u>	<u>134,302</u>	<u>265,708</u>	<u>300,455</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 26 form part of these financial statements.

Sunbeams Play

Statement of financial position

31 May 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	12		29,111		44,335
Current assets					
Debtors	13	8,313		5,322	
Cash at bank and in hand		<u>234,830</u>		<u>256,053</u>	
		243,143		261,375	
Creditors: Amounts falling due within one year	14	<u>(6,546)</u>		<u>(5,255)</u>	
Net current assets			236,597		256,120
Total assets less current liabilities			265,708		300,455
Net assets			<u>265,708</u>		<u>300,455</u>
Funds of the charity					
Restricted funds			134,302		163,552
Unrestricted funds			<u>131,406</u>		<u>136,903</u>
Total charity funds	17		<u>265,708</u>		<u>300,455</u>

These financial statements were approved by the board of trustees and authorised for issue on 12 February 2025, and are signed on behalf of the board by:

Charles Watt
Trustee

The notes on pages 11 to 26 form part of these financial statements.

Sunbeams Play

Notes to the financial statements

Year ended 31 May 2024

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Enterprise Court, Gapton Hall Road, Great Yarmouth, Norfolk, NR31 0ND.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees and the team at Sunbeams Play have continues to make good progress over the current year covered by these accounts. We continue to put forward robust and well thought through requests for grants and have a continued good response. For the reasons set out above the Trustees continue to adopt the going concern basis in the preparation of these accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% & 11% Straight line
Motor vehicles	-	20% Straight line
Equipment	-	33% & 20% Straight line

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	6,956	17,112	24,068
Grants			
Screwfix	—	—	—
Masonic	—	—	—
NHS	—	7,759	7,759
Children In Need	—	38,896	38,896
Skipton	—	—	—
Henry Smith	—	16,877	16,877
NCF	—	23,359	23,359
British Airways	—	6,414	6,414
Aviva	—	52,841	52,841
National Lottery	—	47,304	47,304
Big Lottery Fund	—	—	—
Trusthouse	—	13,941	13,941
Three Guineas Trust	—	14,873	14,873
	<u>6,956</u>	<u>239,376</u>	<u>246,332</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	—	41,348	41,348
Grants			
Screwfix	—	1,150	1,150
Masonic	—	8,600	8,600
NHS	—	2,634	2,634
Children In Need	—	500	500
Skipton	—	2,170	2,170
Henry Smith	—	44,000	44,000
NCF	—	31,765	31,765
British Airways	—	26,539	26,539
Aviva	—	62,908	62,908
National Lottery	—	—	—
Big Lottery Fund	—	38,208	38,208
Trusthouse	—	13,941	13,941
Three Guineas Trust	—	10,000	10,000
	<u>—</u>	<u>283,763</u>	<u>283,763</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Fees	<u>47,291</u>	<u>47,291</u>	<u>36,304</u>	<u>36,304</u>

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2024

6. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other revenue	2,889	2,889	21	21

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Rent	–	17,470	17,470
Fees and salaries	10,871	156,165	167,036
Staff training	346	2,442	2,788
Gas and electricity	–	2,785	2,785
Water	136	–	136
Printer, postage and stationery	40	6,164	6,204
Insurance	1,678	3,392	5,070
Repairs and renewals	4,562	2,134	6,696
Telephone	1,536	–	1,536
Accountancy and payroll fees	3,277	–	3,277
Miscellaneous	–	–	–
Depreciation	15,718	–	15,718
Cleaning	–	3,933	3,933
IT costs	1,304	2,861	4,165
Sessions	1,116	–	1,116
Other costs	1,574	91,488	93,062
Advertising and marketing	100	–	100
Support costs	–	167	167
	<u>42,258</u>	<u>289,001</u>	<u>331,259</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent	8,000	8,126	16,126
Fees and salaries	9,211	150,692	159,903
Staff training	–	7,089	7,089
Gas and electricity	–	3,076	3,076
Water	–	105	105
Printer, postage and stationery	–	902	902
Insurance	9,940	–	9,940
Repairs and renewals	6,329	–	6,329
Telephone	1,338	–	1,338
Accountancy and payroll fees	3,245	–	3,245
Miscellaneous	–	548	548
Depreciation	19,866	–	19,866
Cleaning	–	1,717	1,717
IT costs	3,051	2,188	5,239
Sessions	–	2,266	2,266
Other costs	13,145	66,263	79,408
Advertising and marketing	1,490	–	1,490
Support costs	–	663	663
	<u>75,615</u>	<u>243,635</u>	<u>319,250</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

8. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	15,718	19,921

9. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,277	3,245

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	157,339	150,692
Social security costs	5,538	5,613
Employer contributions to pension plans	4,159	3,598
	167,036	159,903

The average head count of employees during the year was 13 (2023: 12).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 June 2023	56,455	34,730	45,091	136,276
Additions	494	—	—	494
At 31 May 2024	<u>56,949</u>	<u>34,730</u>	<u>45,091</u>	<u>136,770</u>
Depreciation				
At 1 June 2023	49,733	8,104	34,104	91,941
Charge for the year	2,756	6,946	6,016	15,718
At 31 May 2024	<u>52,489</u>	<u>15,050</u>	<u>40,120</u>	<u>107,659</u>
Carrying amount				
At 31 May 2024	<u>4,460</u>	<u>19,680</u>	<u>4,971</u>	<u>29,111</u>
At 31 May 2023	<u>6,722</u>	<u>26,626</u>	<u>10,987</u>	<u>44,335</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

13. Debtors

	2024	2023
	£	£
Trade debtors	3,858	2,211
Prepayments and accrued income	4,455	2,352
Other debtors	—	759
	<u>8,313</u>	<u>5,322</u>

14. Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	2,445	1,621
Accruals and deferred income	4,101	3,634
	<u>6,546</u>	<u>5,255</u>

15. Deferred income

	2024	2023
	£	£
At 1 June 2023	1,048	2,936
Amount released to income	(1,048)	(2,936)
Amount deferred in year	<u>1,305</u>	<u>1,048</u>
At 31 May 2024	<u>1,305</u>	<u>1,048</u>

Deferred income relates to fee income received in advance.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,159 (2023: £3,598).

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

17. Analysis of charitable funds

2024

	At 1 June 2023 £	Income £	Expenditure £	Transfers £	At 31 May 2024 £
General funds					
General funds	136,903	57,136	(42,258)	(20,375)	131,406
Restricted funds					
Aviva	14,296	52,841	(37,858)	(99)	29,180
Aviva BA Cost of Living	14,981	—	(10,911)	—	4,070
Aviva/Tesco	1,514	896	(1,620)	—	790
BA Fund	8,282	354	(7,106)	—	1,530
BCBN LDG Book	1,990	—	—	—	1,990
Big Lottery Fund	7,788	32,304	(27,776)	—	12,316
BHNF	—	152	(1,157)	—	(1,005)
Button Boy	—	5,249	(5,249)	—	—
Children in Need	389	38,896	(36,040)	—	3,245
Digital Admin Assistant	—	3,276	(654)	—	2,622
Fuller Fund	312	—	(19)	(63)	230
Henry Smith	18,332	16,877	(45,158)	34,073	24,124
Lloyds	189	80	(214)	(20)	35
Masonic	8,600	—	(5,400)	—	3,200
May Ball	—	3	(4,255)	4,252	—
Neighbourly	152	1,000	(611)	—	541
New Endeavour Rangers Fund	1,074	—	(1,173)	99	—
NHS	22,161	7,759	(7,142)	(14,659)	8,119
Norfolk Community Foundation - Cost of Living	—	15,600	(15,184)	—	416
Norfolk Community Foundation C&YP Wellbeing	2,874	—	(2,874)	—	—
Norfolk Community Foundation - Sir Norman Lamb	8,080	5,000	(9,080)	—	4,000
Norfolk Community Foundation - Household Support	(15)	—	—	15	—
Norfolk Community Foundation - Great Yarmouth Community Fund	4,610	—	(4,534)	—	76
Norfolk Community Foundation - Hanselbanken	2,400	—	(2,400)	—	—
Norfolk Community Foundation - Norfolk Carers Grant	—	1,599	(1,349)	—	250
Norfolk Community Foundation - Research	—	—	(470)	470	—
Norfolk Community Foundation - Winter Warm Fund	—	1,340	(1,340)	—	—
NL Know Your Community	14,281	15,000	(15,355)	—	13,926
Skipton	1,170	—	—	—	1,170

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

St James Place	2,292	–	(2,083)	–	209
Three Guineas Trust	10,000	14,873	(5,875)	(3,685)	15,313
Trusthouse	1,259	13,941	(15,200)	–	–
Voluntary Norfolk	63	70	(133)	–	–
Walking 4 Norfolk	8	–	–	(8)	–
Other Restricted Funds	16,470	12,266	(20,781)	–	7,955
	<u>300,455</u>	<u>296,512</u>	<u>(331,259)</u>	<u>–</u>	<u>265,708</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Aviva - Towards the costs of equipment and resources.

Aviva BA Cost of Living – To support vulnerable families with the cost of living.

Aviva/Tesco – To support and develop life, work and social skills.

BA Fund – To support and develop life, work and social skills.

BCBN LDG Book – To write a book explaining life with Autism.

Big Lottery Fund – Towards the costs of opening post COVID-19

BHNF – To provide Easter sessions.

Button Boy – Towards charity dig.

Children in Need – Towards ipads, laptops, staff costs and resources.

Digital Admin Assistant – Towards digital admin assistant.

Fuller Fund – Towards craft resources.

Henry Smith - Towards running costs.

Lloyds - Towards the running costs post COVID-19.

Masonic - To produce a quarterly magazine for 1 year raising awareness of Autism.

May Ball - Towards May Masquerade ball.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

NHS - Towards the costs of providing twenty Pottery Therapy sessions, supporting mental well-being, counselling, wages and therapeutic activities both inside and out of centre.

Norfolk Community Foundation - Cost of Living – To support with the cost of living for vulnerable families.

Norfolk Community Foundation - Household Support – To support heating costs for vulnerable families.

Norfolk Community Foundation - Great Yarmouth Community Fund – To provide mental health support.

Norfolk Community Foundation - Handselbanken – To provide mental health support.

Norfolk Community Foundation C&YP Wellbeing - Towards the costs of delivering an enhanced programme of wellbeing activities for young people and their young carer siblings.

Norfolk Community Foundation - Norfolk Carers Grant – To support carers in Norfolk.

Norfolk Community Foundation - Research – To carry out research.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

Norfolk Community Foundation - Sir Norman Lamb – Towards mental health support for young people with autism.

Norfolk Community Foundation - Winter Warm Fund – To provide a warm space for those struggling to keep warm due to the cost of living crisis.

NL Know Your Community –To fund activities for the Late Diagnosis Group.

Skipton - Large sensory apparatus.

St James Place - To support running costs.

Three Guineas Trust - To provide half-term activities and trips.

Trusthouse - Towards the cost of the managers wages.

Voluntary Norfolk - Towards training costs.

Walking 4 Norfolk - Towards staff costs for young carers.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the correction to the opening balance on restricted funds of £16,123 and amounts allocated to the May Ball of £4,252.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

2023	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 May 2023 £
General funds					
General funds	171,470	36,325	(75,615)	4,723	136,903
Restricted funds					
Adnams	–	1,391	–	(1,391)	–
Albert Hunt Trust	–	1,000	(1,000)	–	–
Arnold Clark	–	1,000	(1,000)	–	–
Aviva	4,399	29,489	(29,688)	10,096	14,296
Aviva BA Cost of Living	–	30,320	(5,785)	(9,554)	14,981
Aviva/Tesco	–	3,099	(1,585)	–	1,514
BA Fund	–	9,005	(723)	–	8,282
BCBN LDG Book	–	1,990	–	–	1,990
Big Lottery Fund	5,763	23,088	(21,063)	–	7,788
BHNF	–	979	(979)	–	–
Children in Need	16,571	500	(16,682)	–	389
Comic Relief	1,068	–	(1,068)	–	–
D'Oyly Carte	615	–	(300)	(315)	–
Foyle Foundation	3,097	–	(3,097)	–	–
Fuller Fund	408	–	(660)	564	312
Great Yarmouth/NCF	50	–	(50)	–	–
Henry Smith	18,333	44,000	(44,001)	–	18,332
Little Acorns	647	–	(647)	–	–
Lloyds	373	–	(184)	–	189
Lovewell Blake Fund	3	–	–	(3)	–
Masonic	–	8,600	–	–	8,600
Momentum	295	–	(298)	3	–
Neighbourly	178	1,000	(1,026)	–	152
New Endeavour Rangers Fund	136	1,526	(588)	–	1,074
NHS	45,033	2,000	(24,872)	–	22,161
Norfolk Community Foundation (Bassham Forest)	3,250	2,000	(5,250)	–	–
Norfolk Community Foundation C&YP Wellbeing	4,455	8,555	(10,136)	–	2,874
Norfolk Community Foundation - Sir Norman Lamb	4,800	9,200	(5,920)	–	8,080
Norfolk Community Foundation - Vulnerable Families Fund	357	–	(357)	–	–
Norfolk Community Foundation - Household Support	–	5,000	(5,015)	–	(15)
Norfolk Community Foundation - Hotspot	–	2,000	(2,000)	–	–
Norfolk Community Foundation - Great Yarmouth Community Fund	–	4,610	–	–	4,610
Norfolk Community Foundation - Hanselbanken	–	2,400	–	–	2,400

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

NL Know Your					
Community	–	15,120	(839)	–	14,281
Screwfix	–	1,150	(1,150)	–	–
Skipton	–	2,170	–	(1,000)	1,170
St James Place	–	2,500	(208)	–	2,292
Three Guineas Trust	–	10,000	–	–	10,000
Trusthouse	4,260	13,941	(16,942)	–	1,259
Voluntary Norfolk	269	–	(206)	–	63
Walking 4 Norfolk	73	–	(65)	–	8
Warburtons	85	–	(85)	–	–
Other Restricted Funds	13,629	46,130	(40,166)	(3,123)	16,470
	<u>299,617</u>	<u>320,088</u>	<u>(319,250)</u>	<u>–</u>	<u>300,455</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Adnams – To purchase a hydraulic changing bed.

Albert Hunt Trust – To support running costs.

Arnold Clark – To support running costs.

Aviva - Towards the costs of equipment and resources.

Aviva BA Cost of Living – To support vulnerable families with the cost of living.

Aviva/Tesco – To support and develop life, work and social skills.

BA Fund – To support and develop life, work and social skills.

BCBN LDG Book – To write a book explaining life with Autism.

Big Lottery Fund – Towards the costs of opening post COVID-19

BHNF – To provide Easter sessions. This is paid retrospectively, so the overdrawn balance will be cleared in 24/25.

Children in Need – Towards ipads, laptops, staff costs and resources.

Comic Relief – Towards well-being coaching skills training.

Coop - Towards the cost of a Sensory Suitcase to support sensory needs of children and young people with autism.

D'Oyly Carte – Towards the provision of art and environmental activities to the young carers group.

Foyle Foundation - Towards the cost of equipment and activities to improve delivery of learning programmes.

Fuller Fund – Towards craft resources.

Great Yarmouth/NCF - Towards the costs of support coordinators wages.

Henry Smith - Towards running costs.

Little Acorns - Towards printing costs for Christmas cards, Thank you cards and calendars.

Lloyds - Towards the running costs post COVID-19.

Lovewell Blake Fund - Towards staff costs and craft resources.

Masonic - To produce a quarterly magazine for 1 year raising awareness of Autism.

Momentum - Helping the charity to support young people better.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

NHS - Towards the costs of providing twenty Pottery Therapy sessions, supporting mental well-being,

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

counselling, wages and therapeutic activities both inside and out of centre.

Norfolk Community Foundation - Household Support – To support heating costs for vulnerable families.

Norfolk Community Foundation - Hotspot – To provide a warm space for those struggling to keep warm due to the cost of living crisis.

Norfolk Community Foundation - Great Yarmouth Community Fund – To provide mental health support.

Norfolk Community Foundation - Handselbanken – To provide mental health support.

Norfolk Community Foundation (Bassham Forest) - Towards the cost of Forest school training and outdoor first aid enabling outdoor activities.

Norfolk Community Foundation C&YP Wellbeing - Towards the costs of delivering an enhanced programme of wellbeing activities for young people and their young carer siblings.

Norfolk Community Foundation - Sir Norman Lamb – Towards mental health support for young people with autism.

Norfolk Community Foundation - Vulnerable Families Fund – Towards staffing costs for the understand Autism programme and outside services to provide more information on mental health.

NL Know Your Community –To fund activities for the Late Diagnosis Group.

Screwfix - Towards refurbishment costs.

Skipton - Large sensory apparatus.

St James Place - To support running costs.

Three Guineas Trust - To provide half-term activities and trips.

Trusthouse - Towards the cost of the managers wages.

Voluntary Norfolk - Towards training costs.

Walking 4 Norfolk - Towards staff costs for young carers.

Warburtons - Towards cookery costs.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the release of restricted funds on the purchase of fixed assets of £4,723.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2024

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	29,111	–	29,111
Current assets	108,841	134,302	243,143
Creditors less than 1 year	(6,546)	–	(6,546)
Net assets	131,406	134,302	265,708

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	44,335	–	44,335
Current assets	97,823	163,552	261,375
Creditors less than 1 year	(5,255)	–	(5,255)
Net assets	136,903	163,552	300,455

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Not later than 1 year	16,126	16,126
Later than 1 year and not later than 5 years	8,063	24,189
	24,189	40,315

20. Related parties

During the year, the charity had transactions with its trustees as follows: £24,105 was paid to S Corrigan in respect of therapy sessions. B Dorsett has children attending various groups, all relevant fees and charges were paid with no concessions recognised. No amounts were due to trustees at the year end.

SUNBEAMS PLAY

England & Wales - Charity number 1152188

Accounts

CHARITY REGISTRATION NUMBER: 1152188

Sunbeams Play
Unaudited financial statements
31 May 2023

Sunbeams Play

Financial statements

Year ended 31 May 2023

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Statement of financial position	9
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Sunbeams Play

Trustees' annual report

Year ended 31 May 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2023.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Sunbeams Play
Charity registration number	1152188
Principal office	7 Enterprise Court Gaption Hall Road Great Yarmouth Norfolk NR31 0ND

The trustees

The trustees who served during the year and at the date of approval were as follows:

Benjamin Dorsett
Cameron Barlow
Samantha Corrigan
Samantha Osbourne (resigned 14 June 2022)
David Warner
Charles Watt

Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	HSBC 181 King Street Great Yarmouth Norfolk NR30 1LS
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Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2023

Objectives and activities

Principal activity

The principal activity of Sunbeams Play is that of an after school and holiday club for 5 to 25 year olds with autistic spectrum disorder or related conditions that will enable them, their siblings and parents to interact with each other through play and social activities. Staff and parents will be able to exchange information and will be signposted to other relevant organisations. Sunbeams also provides support for under 5's with the development of a Stay & Play Group and for those over 25 years old with a late diagnosis or going through assessment.

Charitable objectives

To promote and protect the physical and mental health of children, young people, adults and their families who live with neurodevelopmental disorders including autistic spectrum disorders and attention related disorders by providing and promoting appropriate care, support, development and opportunities, education and practical advice.

Sunbeams Play is a registered charity which provides a fun, safe and caring environment for children, young people and adults with a neurodevelopmental disorders (Autistic Spectrum Disorders) to thrive. The charity understands how difficult it can be for those on the spectrum to engage in mainstream activities due to a variety of social needs and anxieties. At Sunbeams Play they can relax, play and interact in an environment that is suitable for them, alongside or with others who have the same/similar needs. Sunbeams Play is a self-referral centre in Great Yarmouth which aims to provide a safe, understanding and secure setting for children, young people and vulnerable adults affected by autism and related conditions while offering respite and support to parents/carers.

Public benefit statement

The Trustees have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

We were able to hold a summer trip to a local zoo for over 120, a trip on the Christmas Broads Cruiser, attend a panto and hold Christmas parties for all providing gifts and treats, finishing the year with a trip to the circus.

Following retirement Sunbeams continued to grow and develop under a new management team.

Groups

The Monday, Tuesday, Thursday, Friday and Saturday groups continued to run at full capacity supporting children and young people. We continue to hold a waiting list for all groups.

We developed a new Late Diagnosis Group for over 25-year-olds with the first session being held in September.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2023

Achievements and performance *(continued)*

Support

Support continued to be provided through phone calls, messaging and emails. Forms and paperwork were completed by emailing 'working documents' and scanning letters for parents to print and sign or on a face to face basis.

As with previous years the high levels of contact through social media (53%) including Facebook, Messenger, WhatsApp, Instagram and Twitter continued to be the communication of choice for service users.

The main area of support requested was for health with education and benefits lowering, data shows that the support co-ordinator made 5380 contacts over the financial year from June 1st 2022, to May the 31st 2023, providing an average of just over 448 per month or 103 per week.

This does not take into account support group and Late Diagnosis meetings.

Sunbeams Play Setting

The website continued to be regularly updated with news articles and photos. We continue to run two Facebook pages used regularly by parents to access information and support, the third sharing the therapy pets journey used to encourage children and young people to carryout daily activities.

Through our reputation we continued to work with a number of organisations providing advice and support:

- Children's services and Early Help continue to refer families
- We work closely with the police service to ensure children and young people attending are fully aware of the consequences of inappropriate behaviour and that Autism is recognised and understood
- Education - Sunbeams provides support and advocacy within 17 local schools, 3 colleges and a training centre
- Local Health clinics - Sunbeams provides support and reports for children, young people, adults and parents
- Attending Family Support Meetings and educational reviews

We were approached by a group of GPs to audit their surgeries and help to develop an autistic friendly environment.

Children/young people

We have continued to gain funding to help those struggling due to financial difficulties enabling them to continue to access sessions and ensure continuity.

Partnership working continues through interaction with:

- Norfolk County Council's SEN coordinators to lower EHCP delays
- Parents to gain EHCP, advising on applications and tribunals
- Parents and young people to gain benefits such as Disability Living Allowance and PIP
- Schools and colleges to raise and maintain attendance and to lower behaviour issues
- GP's and clinics to ensure services users are heard

Staff

Along with required training staff have continued to access personal development through training opportunities funded by Sunbeams and carried out to support our work.

Sunbeams have funded 3 members to access Level 3 Childcare training and following a work experience placement have welcomed a young trainee on to the team.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2023

Financial review

Total income amounted to £320,088 (2022: £411,765) and after incurring expenditure of £319,250 (2022: £257,955), the net income amounted to £838 (2022: £153,810).

Reserves policy

Holding reserves not required for the day-to-day operations is always difficult for smaller charities. The funds we are fortunate enough to raise are most often for a designated purpose, even if that purpose is over an extended time period, say paying for salaries for example. Thus, it is never easy to put "x" months of operating expenses on one side. We believe that tight financial control with a heavy emphasis on weekly cash management and the production of management accounts within two and a half weeks of the month end is vital, together with a heavy focus on the submission and tight monitoring of the progress of grant applications is the most appropriate way to manage our financial position.

The charity had free reserves represented by net current assets in the general fund, of £136,903 at the year-end (2022: £171,470). In addition to this the charity held £163,552 (2022: £128,147) of restricted reserves to be used in accordance with specific restrictions imposed by donors.

The Trustees aim to maintain reserves at a level of six months operating costs which amounts to approximately £160,000.

Plans for future periods

The Trustees plan on continuing running the charity in line with the objectives set out on page 2.

The development of a special needs stay and play group.

Structure, governance and management

Governing document

Sunbeams Play was formed on 28 May 2013 and is a Charitable Incorporated Organisation governed by the constitution and registered with the Charity Commission (registration number 1152188).

Recruitment and appointment of Trustees

Apart from the first Trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as Trustee, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of Trustees

All new Trustees will be provided with copies of:

- The Charity's Trust Deed
- The latest accounts of the Charity

New Trustees are encouraged to read the Charity Commission guidance notes The Essential Trustee - "What you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities including 'Safeguarding for Trustees'.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2023

Structure, governance and management *(continued)*

Risk management

The Trustees review the risks of the charity on a regular basis and have implemented policies and procedures to mitigate exposure to these risks. In addition a review of all financial risks is undertaken on a regular basis.

Organisational structure

During the financial year, both the two senior executives within Sunbeams serve on the board which normally meets quarterly but has the ability to meet more frequently if required.

The Treasurer and management converse weekly to discuss finances with the finance committee meeting regularly between the full board meetings. In addition, board members continue to receive a broader range of papers believed to be of interest to them and their areas of responsibility in-between formal meetings.

True and fair override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

A resolution to reappoint Mark Proctor of Lovewell Blake LLP as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The trustees' annual report was approved on 15 December 2023 and signed on behalf of the board of trustees by:

Charles Watt
Trustee

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play

Year ended 31 May 2023

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2023 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play *(continued)*

Year ended 31 May 2023

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

18 December 2023

Sunbeams Play

Statement of financial activities

Year ended 31 May 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	—	283,763	283,763	382,337
Charitable activities	5	36,304	—	36,304	29,413
Other income	6	21	—	21	15
Total income		<u>36,325</u>	<u>283,763</u>	<u>320,088</u>	<u>411,765</u>
Expenditure					
Charitable activities	7	<u>75,615</u>	<u>243,635</u>	<u>319,250</u>	<u>257,955</u>
Total expenditure		<u>75,615</u>	<u>243,635</u>	<u>319,250</u>	<u>257,955</u>
Net income before transfer of funds		(39,290)	40,128	838	153,810
Transfers between funds		4,723	(4,723)	—	—
Net movement in funds		<u>(34,567)</u>	<u>35,405</u>	<u>838</u>	<u>153,810</u>
Reconciliation of funds					
Total funds brought forward		171,470	128,147	299,617	145,807
Total funds carried forward		<u>136,903</u>	<u>163,552</u>	<u>300,455</u>	<u>299,617</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 24 form part of these financial statements.

Sunbeams Play

Statement of financial position

31 May 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	12		44,335		56,796
Current assets					
Debtors	13	5,322		5,338	
Cash at bank and in hand		<u>256,053</u>		<u>244,439</u>	
		261,375		249,777	
Creditors: Amounts falling due within one year	14	<u>(5,255)</u>		<u>(6,956)</u>	
Net current assets			256,120		242,821
Total assets less current liabilities			300,455		299,617
Net assets			<u>300,455</u>		<u>299,617</u>
Funds of the charity					
Restricted funds			163,552		128,147
Unrestricted funds			<u>136,903</u>		<u>171,470</u>
Total charity funds	17		<u>300,455</u>		<u>299,617</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 December 2023, and are signed on behalf of the board by:

Charles Watt
Trustee

The notes on pages 10 to 24 form part of these financial statements.

Sunbeams Play

Notes to the financial statements

Year ended 31 May 2023

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Enterprise Court, Gapton Hall Road, Great Yarmouth, Norfolk, NR31 0ND.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees and the team at Sunbeams Play have continues to make good progress over the current year covered by these accounts. We continue to put forward robust and well thought through requests for grants and have a continued good response. For the reasons set out above the Trustees continue to adopt the going concern basis in the preparation of these accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% & 11% Straight line
Motor vehicles	-	20% Straight line
Equipment	-	33% & 20% Straight line

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	—	41,348	41,348
Grants			
Groundworks UK	—	—	—
Screwfix	—	1,150	1,150
Masonic	—	8,600	8,600
Foyle Foundation	—	—	—
Trusthouse	—	—	—
NHS	—	2,634	2,634
Children In Need	—	500	500
Skipton	—	2,170	2,170
UK Youth	—	—	—
Henry Smith	—	44,000	44,000
NCF	—	31,765	31,765
British Airways	—	26,539	26,539
Aviva	—	62,908	62,908
Comic Relief	—	—	—
Big Lottery Fund	—	38,208	38,208
Trusthouse	—	13,941	13,941
Momentum	—	—	—
Global - Make Some Noise	—	—	—
Three Guineas Trust	—	10,000	10,000
	<u>—</u>	<u>283,763</u>	<u>283,763</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	180	34,079	34,259

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Groundworks UK	–	2,500	2,500
Screwfix	–	–	–
Masonic	–	–	–
Foyle Foundation	–	15,000	15,000
Trusthouse	–	15,103	15,103
NHS	–	49,000	49,000
Children In Need	–	57,373	57,373
Skipton	–	–	–
UK Youth	–	43,285	43,285
Henry Smith	–	22,000	22,000
NCF	–	45,005	45,005
British Airways	–	–	–
Aviva	–	–	–
Comic Relief	–	2,490	2,490
Big Lottery Fund	–	22,897	22,897
Trusthouse	–	–	–
Momentum	–	1,425	1,425
Global - Make Some Noise	–	22,000	22,000
Three Guineas Trust	50,000	–	50,000
	<u>50,180</u>	<u>332,157</u>	<u>382,337</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fees	<u>36,304</u>	<u>36,304</u>	<u>29,413</u>	<u>29,413</u>

6. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other revenue	<u>21</u>	<u>21</u>	<u>15</u>	<u>15</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Rent	8,000	8,126	16,126
Fees and salaries	9,211	150,692	159,903
Staff training	–	7,089	7,089
Gas and electricity	–	3,076	3,076
Water	–	105	105
Printer, postage and stationery	–	902	902
Insurance	9,940	–	9,940
Repairs and renewals	6,329	–	6,329
Telephone	1,338	–	1,338
Accountancy and payroll fees	3,245	–	3,245
Miscellaneous	–	548	548
Depreciation	19,866	–	19,866
Cleaning	–	1,717	1,717
IT costs	3,051	2,188	5,239
Sessions	–	2,266	2,266
Other costs	13,145	66,263	79,408
Advertising and marketing	1,490	–	1,490
Loss on disposal of fixed assets	–	–	–
Support costs	–	663	663
	<u>75,615</u>	<u>243,635</u>	<u>319,250</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent	7,993	7,712	15,705
Fees and salaries	–	140,783	140,783
Staff training	–	1,381	1,381
Gas and electricity	3,904	–	3,904
Water	103	–	103
Printer, postage and stationery	1,028	166	1,194
Insurance	2,229	–	2,229
Repairs and renewals	9,423	3,215	12,638
Telephone	1,619	–	1,619
Accountancy and payroll fees	2,840	–	2,840
Miscellaneous	32	–	32
Depreciation	15,273	–	15,273
Cleaning	–	553	553
IT costs	4,777	–	4,777
Sessions	–	3,028	3,028
Other costs	–	48,477	48,477
Advertising and marketing	1,440	–	1,440
Loss on disposal of fixed assets	1,979	–	1,979
Support costs	–	–	–
	<u>52,640</u>	<u>205,315</u>	<u>257,955</u>

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2023

8. Net income

Net income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	19,921	15,273

9. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,245	2,840

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	150,692	133,700
Social security costs	5,613	3,897
Employer contributions to pension plans	3,598	3,186
	159,903	140,783

The average head count of employees during the year was 12 (2022: 11).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 June 2022	56,455	34,730	37,632	128,817
Additions	—	—	7,459	7,459
At 31 May 2023	<u>56,455</u>	<u>34,730</u>	<u>45,091</u>	<u>136,276</u>
Depreciation				
At 1 June 2022	44,879	1,158	25,983	72,020
Charge for the year	4,854	6,946	8,121	19,921
At 31 May 2023	<u>49,733</u>	<u>8,104</u>	<u>34,104</u>	<u>91,941</u>
Carrying amount				
At 31 May 2023	<u>6,722</u>	<u>26,626</u>	<u>10,987</u>	<u>44,335</u>
At 31 May 2022	<u>11,576</u>	<u>33,572</u>	<u>11,649</u>	<u>56,797</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

13. Debtors

	2023	2022
	£	£
Trade debtors	2,211	2,124
Prepayments and accrued income	2,352	2,690
Other debtors	759	524
	<u>5,322</u>	<u>5,338</u>

14. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,621	1,668
Accruals and deferred income	3,634	5,288
	<u>5,255</u>	<u>6,956</u>

15. Deferred income

	2023	2022
	£	£
At 1 June 2022	2,936	2,791
Amount released to income	(2,936)	(2,139)
Amount deferred in year	<u>1,048</u>	<u>2,284</u>
At 31 May 2023	<u>1,048</u>	<u>2,936</u>

Deferred income relates to fee income received in advance.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,598 (2022: £3,186).

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

17. Analysis of charitable funds

2023	At 1 June 2022 £	Income £	Expenditure £	Transfers £	At 31 May 2023 £
General funds					
General funds	171,470	36,325	(75,615)	4,723	136,903
Restricted funds					
Adnams	—	1,391	—	(1,391)	—
Albert Hunt Trust	—	1,000	(1,000)	—	—
Arnold Clark	—	1,000	(1,000)	—	—
Aviva	4,399	29,489	(29,688)	10,096	14,296
Aviva BA Cost of Living	—	30,320	(5,785)	(9,554)	14,981
Aviva/Tesco	—	3,099	(1,585)	—	1,514
BA Fund	—	9,005	(723)	—	8,282
BCBN LDG Book	—	1,990	—	—	1,990
Big Lottery Fund	5,763	23,088	(21,063)	—	7,788
BHNF	—	979	(979)	—	—
Children in Need	16,571	500	(16,682)	—	389
Comic Relief	1,068	—	(1,068)	—	—
D'Oyly Carte	615	—	(300)	(315)	—
Foyle Foundation	3,097	—	(3,097)	—	—
Fuller Fund	408	—	(660)	564	312
Great Yarmouth/NCF	50	—	(50)	—	—
Henry Smith	18,333	44,000	(44,001)	—	18,332
Little Acorns	647	—	(647)	—	—
Lloyds	373	—	(184)	—	189
Lovewell Blake Fund	3	—	—	(3)	—
Masonic	—	8,600	—	—	8,600
Momentum	295	—	(298)	3	—
Neighbourly	178	1,000	(1,026)	—	152
New Endeavour Rangers Fund	136	1,526	(588)	—	1,074
NHS	45,033	2,000	(24,872)	—	22,161
Norfolk Community Foundation (Bassham Forest)	3,250	2,000	(5,250)	—	—
Norfolk Community Foundation C&YP Wellbeing	4,455	8,555	(10,136)	—	2,874
Norfolk Community Foundation - Sir Norman Lamb	4,800	9,200	(5,920)	—	8,080
Norfolk Community Foundation - Vulnerable Families Fund	357	—	(357)	—	—
Norfolk Community Foundation - Household Support	—	5,000	(5,015)	—	(15)
Norfolk Community Foundation - Hotspot	—	2,000	(2,000)	—	—
Norfolk Community Foundation - Great Yarmouth Community Fund	—	4,610	—	—	4,610

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

Norfolk Community Foundation -					
Hanselbanken	–	2,400	–	–	2,400
NL Know Your Community	–	15,120	(839)	–	14,281
Screwfix	–	1,150	(1,150)	–	–
Skipton	–	2,170	–	(1,000)	1,170
St James Place	–	2,500	(208)	–	2,292
Three Guineas Trust	–	10,000	–	–	10,000
Trusthouse	4,260	13,941	(16,942)	–	1,259
Voluntary Norfolk	269	–	(206)	–	63
Walking 4 Norfolk	73	–	(65)	–	8
Warburtons	85	–	(85)	–	–
Other Restricted Funds	13,629	46,130	(40,166)	(3,123)	16,470
	<u>299,617</u>	<u>320,088</u>	<u>(319,250)</u>	<u>–</u>	<u>300,455</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Adnams – To purchase a hydraulic changing bed.

Albert Hunt Trust – To support running costs.

Arnold Clark – To support running costs.

Aviva - Towards the costs of equipment and resources.

Aviva BA Cost of Living – To support vulnerable families with the cost of living.

Aviva/Tesco – To support and develop life, work and social skills.

BA Fund – To support and develop life, work and social skills.

BCBN LDG Book – To write a book explaining life with Autism.

Big Lottery Fund – Towards the costs of opening post COVID-19

BHNF – To provide Easter sessions.

Children in Need – Towards ipads, laptops, staff costs and resources.

Comic Relief – Towards well-being coaching skills training.

Coop - Towards the cost of a Sensory Suitcase to support sensory needs of children and young people with autism.

D'Oyly Carte – Towards the provision of art and environmental activities to the young carers group.

Foyle Foundation - Towards the cost of equipment and activities to improve delivery of learning programmes.

Fuller Fund – Towards craft resources.

Great Yarmouth/NCF - Towards the costs of support coordinators wages.

Henry Smith - Towards running costs.

Little Acorns - Towards printing costs for Christmas cards, Thank you cards and calendars.

Lloyds - Towards the running costs post COVID-19.

Lovewell Blake Fund - Towards staff costs and craft resources.

Masonic - To produce a quarterly magazine for 1 year raising awareness of Autism.

Momentum - Helping the charity to support young people better.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

NHS - Towards the costs of providing twenty Pottery Therapy sessions, supporting mental well-being, counselling, wages and therapeutic activities both inside and out of centre.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

Norfolk Community Foundation - Household Support – To support heating costs for vulnerable families.

Norfolk Community Foundation - Hotspot – To provide a warm space for those struggling to keep warm due to the cost of living crisis.

Norfolk Community Foundation - Great Yarmouth Community Fund – To provide mental health support.

Norfolk Community Foundation - Handselbanken – To provide mental health support.

Norfolk Community Foundation (Bassham Forest) - Towards the cost of Forest school training and outdoor first aid enabling outdoor activities.

Norfolk Community Foundation C&YP Wellbeing - Towards the costs of delivering an enhanced programme of wellbeing activities for young people and their young carer siblings.

Norfolk Community Foundation - Sir Norman Lamb – Towards mental health support for young people with autism.

Norfolk Community Foundation - Vulnerable Families Fund – Towards staffing costs for the understand Autism programme and outside services to provide more information on mental health.

NL Know Your Community –To fund activities for the Late Diagnosis Group.

Screwfix - Towards refurbishment costs.

Skipton - Large sensory apparatus.

Three Guineas Trust - To provide half-term activities and trips.

Trusthouse - Towards the cost of the managers wages.

Voluntary Norfolk - Towards training costs.

Walking 4 Norfolk - Towards staff costs for young carers.

Warburtons - Towards cookery costs.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the release of restricted funds on the purchase of fixed assets of £4,723.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

2022	At 1 June 2021 £	Income £	Expenditure £	Transfers £	At 31 May 2022 £
General funds					
General funds	103,735	79,608	(52,640)	40,767	171,470
Restricted funds					
Anglia Water	6,186	–	(6,186)	–	–
Assura	2,016	–	(2,016)	–	–
Aviva	–	5,000	(601)	–	4,399
Big Lottery Fund	–	22,897	(17,134)	–	5,763
Children in Need	1,500	25,168	(10,097)	–	16,571
Comic Relief	6,475	2,490	(7,897)	–	1,068
Coop	–	2,190	–	(2,190)	–
D'Oyly Carte	3,595	–	(2,980)	–	615
Edward Gosling	5	–	(5)	–	–
Fuller Fund	408	–	–	–	408
Foyle Foundation	–	15,500	(5,846)	(6,557)	3,097
Global - Make Some Noise	–	22,000	(22,000)	–	–
Great Yarmouth/NCF	–	7,050	(7,000)	–	50
Greggs Foundation	110	–	(110)	–	–
Henry Smith	–	22,000	(3,667)	–	18,333
Iwill	(5)	–	5	–	–
Little Acorns	574	787	(714)	–	647
Lloyds	488	–	(115)	–	373
Lovewell Blake Fund	3	–	–	–	3
Minibus Fund	–	34,911	(181)	(34,730)	–
Momentum	1,347	1,518	(2,570)	–	295
Norfolk Community Foundation (Bassham Forest)	–	3,250	–	–	3,250
Norfolk Community Foundation C&YP	–	16,707	(12,252)	–	4,455
Wellbeing	–	–	–	–	–
Neighbourly	178	–	–	–	178
New Endeavour Rangers Fund	2,000	–	(1,864)	–	136
NHS	–	49,000	(3,967)	–	45,033
Percy Bilton	–	3,281	(3,281)	–	–
Pixel	–	4,900	(4,900)	–	–
Ragdoll	1,100	–	(1,100)	–	–
Red House Youth Projects	1,892	–	(1,892)	–	–
Screwfix	50	–	(50)	–	–
Norfolk Community Foundation - Sir Norman Lamb	3,300	4,800	(3,300)	–	4,800
Tesco	990	–	(990)	–	–
Trusthouse	–	15,103	(10,843)	–	4,260
UK Youth	–	43,285	(43,285)	–	–
Voluntary Norfolk	300	–	(31)	–	269
Norfolk Community Foundation - Vulnerable Families Fund	3,146	–	(2,789)	–	357
Walking 4 Norfolk	2,732	–	(2,659)	–	73
Warburtons	120	–	(35)	–	85
Other Restricted Funds	3,562	30,320	(22,963)	2,710	13,629

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

<u>145,807</u>	<u>411,765</u>	<u>(257,955)</u>	<u>—</u>	<u>299,617</u>
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Anglia Water – Towards the costs of opening post COVID-19 and staff costs.

Assura – Towards the costs of well-being advisors wages.

Coop - Towards the cost of a Sensory Suitcase to support sensory needs of children and young people with autism.

Edward Gosling – Towards staff costs.

Global - Make Some Noise – Towards staff costs.

Greggs Foundation - Grant towards trips and activities.

Iwill Fund - Towards staff costs and resources for youth clubs.

Minibus Funds - Used to purchase minibus during the year.

Percy Bilton - Towards the costs of sofas and bean bags.

Pixel - Towards the costs of wellbeing activities.

Ragdoll – Towards craft resources.

Red House Youth Projects – Grant towards trips.

Tesco - Towards resources equipment.

UK Youth - Towards the costs of rent and wages.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the release of restricted funds on the purchase of fixed assets of £43,477 and a correction to the opening balance on other restricted funds of £2,710.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2023

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	44,335	–	44,335
Current assets	97,823	163,552	261,375
Creditors less than 1 year	(5,255)	–	(5,255)
Net assets	136,903	163,552	300,455

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	56,796	–	56,796
Current assets	121,630	128,147	249,777
Creditors less than 1 year	(6,956)	–	(6,956)
Net assets	171,470	128,147	299,617

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	16,126	7,642
Later than 1 year and not later than 5 years	24,189	–
	40,315	7,642

20. Related parties

During the year, the charity had transactions with its trustees as follows: £500 was paid to C Watt in respect of a minibus deposit, £387 was paid to Warner Builders (a trade of D Warner) in respect of building repairs, and £19,010 was paid to S Corrigan in respect of therapy sessions. B Dorsett has children attending various groups, all relevant fees and charges were paid with no concessions recognised. No amounts were due to trustees at the year end.

Accounts

CHARITY REGISTRATION NUMBER: 1152188

Sunbeams Play
Unaudited financial statements
31 May 2022

Sunbeams Play

Financial statements

Year ended 31 May 2022

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Statement of financial position	10
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Sunbeams Play

Trustees' annual report

Year ended 31 May 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2022.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Sunbeams Play
Charity registration number	1152188
Principal office	7 Enterprise Court Gapton Hall Road Great Yarmouth Norfolk NR31 0ND

The trustees

The trustees who served during the year and at the date of approval were as follows:

Benjamin Dorsett
Cameron Barlow
Samantha Corrigan
Samantha Osbourne (resigned 14 June 2022)
David Warner
Charles Watt

Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	HSBC 181 King Street Great Yarmouth Norfolk NR30 1LS
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Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2022

Objectives and activities

Principal activity

The principal activity of Sunbeams Play is that of an after school and holiday club for 5 to 25 year olds with autistic spectrum disorder or related conditions that will enable them, their siblings and parents to interact with each other through play and social activities. Staff and parents will be able to exchange information and will be signposted to other relevant organisations.

Charitable objectives

To promote and protect the physical and mental health of children, young people, adults and their families who live with neurodevelopmental disorders including autistic spectrum disorders, Aspergers syndrome and attention related disorders through providing and promoting appropriate care, support, development and opportunities, education and practical advice.

Sunbeams Play is a registered charity which provides a fun, safe and caring environment for children and young people with a neurodevelopmental disorders (Autistic Spectrum Disorders) to thrive. The charity understands how difficult it can be for these children and young people to engage in mainstream activities due to a variety of social needs and anxieties. At Sunbeams Play they can relax and play in an environment that is suitable for them, alongside or with others who have the same/similar needs. Sunbeams Play is a self-referral centre in Great Yarmouth which aims to provide a safe, understanding and secure setting for children and young people affected by autism and related conditions while offering respite to parents.

Public benefit statement

The Trustees have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

We purchased a mini-bus using a grant provided through Children In Need which will be used to take small groups on trips and to participate in promotional events.

A young therapy dog has been introduced to support emotional development and encourage interaction. The Labrador puppy is fully insured and inoculated and is cared for by one of the senior management.

We are part of the Norman Lamb Coalition for Young People providing support to children and young people's mental health and well-being enabling us to provide qualified psychotherapy sessions.

Groups

The Tuesday youth and Thursday young carers group continued on a weekly basis. The sessions allow them time to relax, discuss worries and to spend time with friends and peers facing similar issues.

The remaining specialist groups were attended on a regular basis with the maximum number being slowly returned to 15 and moving back to 3 to 1 ratio. Despite this we continue to hold a waiting list for all groups.

Following the relaxing of Covid restrictions, we were able to hold a summer trip for over 120, with Christmas being celebrated on the Polar Express with gifts for all.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2022

Achievements and performance *(continued)*

Support

Support continued to be provided through phone calls, messaging and emails. Forms and paperwork were completed by emailing 'working documents' and scanning letters for parents to print and sign.

The largest area of support covered was around health and well-being including a listening ear to enable offloading, followed by general advice. Support was also provided around education, housing, benefits, social care, training and employment. During this time over 5,873 contacts were made

We continued to provide, over 967 food packages to our vulnerable families and the fortnightly activity bags continued until September.

Sunbeams Play Setting

The website continued to be regularly updated with news articles and photos. We continue to run two Facebook pages used regularly by parents to access information and support, the third supported account run by a parent sharing their daughter's journey and posting video clips of her completing the weekly cookery activity for her peers to follow and a fourth sharing the therapy pets journey used to encourage children and young people to carryout daily activities.

Through our reputation we continued to work with a number of organisations providing advice and support:

- Children's services and Early Help continue to refer families
- We work closely with the police service to ensure children and young people attending are fully aware of the consequences of inappropriate behaviour and that Autism is recognised and understood
- Education - Sunbeams provides support and advocacy within 17 local schools, 2 colleges and a training centre
- Local Health clinics - Sunbeams provides support and reports for parents
- Attending Family Support Meetings and educational reviews via 'Teams' or 'Zoom'

Children/young people

We have continued to gain funding to help those struggling due to financial difficulties enabling them to continue to access sessions and ensure continuity. Needs are identified and personalised plans put in place to monitor, enhance and develop progress, through 'All about me' folders, outcome charts are used to measure children's progress. Information gathered enables us to ensure progress, consistency and quality of provision for our users. Analysis of the data informs the Trustees of business needs for the Centre and shapes our strategic planning.

Partnership working continues through interaction with:

- Norfolk County Council's SEN coordinators to lower EHCP delays
- Parents to gain EHCP, advising on applications and tribunals
- Parents and young people to gain benefits such as Disability Living Allowance and PIP
- Schools and colleges to raise and maintain attendance and to lower behaviour issues
- GP's and clinics to ensure services users are heard

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2022

Achievements and performance *(continued)*

Staff

Along with required training staff have continued to access personal development through training opportunities including Safeguarding, First Aid, Food Hygiene and Fire safety. Forest School and Outdoor First Aid is planned for coming year to increase opportunities for trips and outdoor activities. Staff continued to be provided with PPE and were thanked for their hard work with Christmas gifts and packages.

Planned reopening

Following on from the phased reopening the Covid policy has been followed by the staff, children and young people. Children/young people's attendance returned to weekly sessions for under 16 year olds.

A 'Covid cleaner' remains in post to deep clean the centre twice a week ensuring all areas are disinfected and safe for all staff and children/young people.

PPE was provided for all staff and children who want to use it, temperatures and details continued to be taken.

Financial review

Total income amounted to £411,765 (2021: £263,281) and after incurring expenditure of £257,955 (2021: £178,390), the net income amounted to £153,810 (2021: £84,891).

Reserves policy

Holding reserves not required for the day-to-day operations is always difficult for smaller charities. The funds we are fortunate enough to raise are most often for a designated purpose, even if that purpose is over an extended time period, say paying for salaries for example. Thus, it is never easy to put "x" months of operating expenses on one side. We believe that tight financial control with a heavy emphasis on weekly cash management and the production of management accounts within two and a half weeks of the month end is vital, together with a heavy focus on the submission and tight monitoring of the progress of grant applications is the most appropriate way to manage our financial position.

The charity had free reserves represented by net current assets in the general fund, of £114,674 at the year-end (2021: £78,933). In addition to this the charity held £128,147 (2021: £42,072) of restricted reserves to be used in accordance with specific restrictions imposed by donors.

The Trustees aim to build reserves to a level of six months operating costs which amounts to approximately £129,000.

Plans for future periods

The Trustees plan on continuing running the charity in line with the objectives set out on page 2.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2022

Structure, governance and management

Governing document

Sunbeams Play was formed on 28 May 2013 and is a Charitable Incorporated Organisation governed by the constitution and registered with the Charity Commission (registration number 1152188).

Recruitment and appointment of Trustees

Apart from the first Trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as Trustee, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of Trustees

All new Trustees will be provided with copies of:

- The Charity's Trust Deed
- The latest accounts of the Charity

New Trustees are encouraged to read the Charity Commission guidance notes The Essential Trustee - "What you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities including 'Safeguarding for Trustees'.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2022

Structure, governance and management *(continued)*

Risk management

The Trustees review the risks of the charity on a regular basis and have implemented policies and procedures to mitigate exposure to these risks. In addition a review of all financial risks is undertaken on a regular basis.

Organisational structure

During the financial year, both the two senior executives within Sunbeams serve on the board which normally meets quarterly but has the ability to meet more frequently if required.

The Treasurer and management converse weekly to discuss finances with the finance committee meeting regularly between the full board meetings. In addition, board members continue to receive a broader range of papers believed to be of interest to them and their areas of responsibility in-between formal meetings.

True and fair override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

A resolution to reappoint Mark Proctor of Lovewell Blake LLP as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The trustees' annual report was approved on 1 March 2023 and signed on behalf of the board of trustees by:

Charles Watt
Trustee

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play

Year ended 31 May 2022

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2022 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play *(continued)*

Year ended 31 May 2022

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

6 March 2023

Sunbeams Play

Statement of financial activities

Year ended 31 May 2022

		Unrestricted funds £	2022 Restricted funds £	Total funds £	2021 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	50,180	332,157	382,337	239,765
Charitable activities	5	29,413	–	29,413	18,840
Other income	6	15	–	15	4,676
Total income		<u>79,608</u>	<u>332,157</u>	<u>411,765</u>	<u>263,281</u>
Expenditure					
Charitable activities	7	<u>52,640</u>	<u>205,315</u>	<u>257,955</u>	<u>178,390</u>
Total expenditure		<u>52,640</u>	<u>205,315</u>	<u>257,955</u>	<u>178,390</u>
Net income before transfer of funds		26,968	126,842	153,810	84,891
Transfers between funds		40,767	(40,767)	–	–
Net movement in funds		<u>67,735</u>	<u>86,075</u>	<u>153,810</u>	<u>84,891</u>
Reconciliation of funds					
Total funds brought forward		<u>103,735</u>	<u>42,072</u>	<u>145,807</u>	<u>60,916</u>
Total funds carried forward		<u>171,470</u>	<u>128,147</u>	<u>299,617</u>	<u>145,807</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 24 form part of these financial statements.

Sunbeams Play

Statement of financial position

31 May 2022

	Note	2022 £	£	2021 £	£
Fixed assets					
Tangible fixed assets	12		56,796		24,802
Current assets					
Debtors	13	5,338		3,022	
Cash at bank and in hand		<u>244,439</u>		<u>125,427</u>	
		249,777		128,449	
Creditors: Amounts falling due within one year	14	<u>(6,956)</u>		<u>(7,444)</u>	
Net current assets			242,821		121,005
Total assets less current liabilities			299,617		145,807
Net assets			<u>299,617</u>		<u>145,807</u>
Funds of the charity					
Restricted funds			128,147		42,072
Unrestricted funds			<u>171,470</u>		<u>103,735</u>
Total charity funds	17		<u>299,617</u>		<u>145,807</u>

These financial statements were approved by the board of trustees and authorised for issue on 1 March 2023, and are signed on behalf of the board by:

Charles Watt
Trustee

The notes on pages 11 to 24 form part of these financial statements.

Sunbeams Play

Notes to the financial statements

Year ended 31 May 2022

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Enterprise Court, Gapton Hall Road, Great Yarmouth, Norfolk, NR31 0ND.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees and the team at Sunbeams Play have continued to make good progress over the current year covered by these accounts. We continue to put forward robust and well thought through requests for grants and have a continued good response. For the reasons set out above the Trustees continue to adopt the going concern basis in the preparation of these accounts.

The Trustees have taken into account the effects of Covid-19 in making this assessment.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% & 11% Straight line
Motor vehicles	-	20% Straight line
Equipment	-	33% & 20% Straight line

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	180	34,079	34,259
Grants			
BSA	—	—	—
Ragdoll	—	—	—
Walking 4 Norfolk	—	—	—
Groundworks UK	—	2,500	2,500
Screwfix	—	—	—
Edward Gosling	—	—	—
Tesco	—	—	—
Foyle Foundation	—	15,000	15,000
Trusthouse	—	15,103	15,103
NHS	—	49,000	49,000
Children In Need	—	57,373	57,373
Fullen Community	—	—	—
UK Youth	—	43,285	43,285
Henry Smith	—	22,000	22,000
NCF	—	45,005	45,005
New Endeavour	—	—	—
Lloyds	—	—	—
Comic Relief	—	2,490	2,490
The D'Oyly Carte Charitable Trust	—	—	—
Neighbourly	—	—	—
Big Lottery Fund	—	22,897	22,897
Anglia Water	—	—	—
Clothworkers	—	—	—
Momentum	—	1,425	1,425
Global - Make Some Noise	—	22,000	22,000
Assura	—	—	—
Three Guineas Trust	50,000	—	50,000
	<u>50,180</u>	<u>332,157</u>	<u>382,337</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	58,308	4,912	63,220

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
BSA	—	500	500
Ragdoll	—	1,350	1,350
Walking 4 Norfolk	—	4,000	4,000
Groundworks UK	—	—	—
Screwfix	—	313	313
Edward Gosling	—	4,373	4,373
Tesco	—	990	990
Foyle Foundation	—	—	—
Trusthouse	—	—	—
NHS	—	—	—
Children In Need	—	16,419	16,419
Fullen Community	—	750	750
UK Youth	—	—	—
Henry Smith	—	—	—
NCF	—	15,414	15,414
New Endeavour	—	2,000	2,000
Lloyds	—	37,509	37,509
Comic Relief	—	9,844	9,844
The D'Oyly Carte Charitable Trust	—	4,000	4,000
Neighbourly	—	400	400
Big Lottery Fund	—	9,200	9,200
Anglia Water	—	10,823	10,823
Clothworkers	—	7,200	7,200
Momentum	—	3,549	3,549
Global - Make Some Noise	—	43,827	43,827
Assura	—	4,084	4,084
Three Guineas Trust	—	—	—
	<u>58,308</u>	<u>181,457</u>	<u>239,765</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Fees	<u>29,413</u>	<u>29,413</u>	<u>18,840</u>	<u>18,840</u>

6. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Furlough grants	—	—	4,676	4,676
Other revenue	<u>15</u>	<u>15</u>	<u>—</u>	<u>—</u>
	<u>15</u>	<u>15</u>	<u>4,676</u>	<u>4,676</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Rent	7,993	7,712	15,705
Fees and salaries	–	140,783	140,783
Staff training	–	1,381	1,381
Gas and electricity	3,904	–	3,904
Water	103	–	103
Printer, postage and stationery	1,028	166	1,194
Insurance	2,229	–	2,229
Repairs and renewals	9,423	3,215	12,638
Telephone	1,619	–	1,619
Petty cash expenditure	–	–	–
Accountancy and payroll fees	2,840	–	2,840
Miscellaneous	32	–	32
Depreciation	15,273	–	15,273
Cleaning	–	553	553
IT costs	4,777	–	4,777
Sessions	–	3,028	3,028
Other costs	–	48,477	48,477
Advertising and marketing	1,440	–	1,440
Loss on disposal of fixed assets	1,979	–	1,979
	<u>52,640</u>	<u>205,315</u>	<u>257,955</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent	7,453	7,831	15,284
Fees and salaries	–	110,859	110,859
Staff training	–	902	902
Gas and electricity	–	3,422	3,422
Water	152	197	349
Printer, postage and stationery	–	993	993
Insurance	–	1,567	1,567
Repairs and renewals	73	4,586	4,659
Telephone	831	816	1,647
Petty cash expenditure	453	–	453
Accountancy and payroll fees	2,409	–	2,409
Miscellaneous	–	217	217
Depreciation	10,600	–	10,600
Cleaning	618	425	1,043
IT costs	142	5,757	5,899
Sessions	–	5,870	5,870
Other costs	–	12,217	12,217
Advertising and marketing	–	–	–
Loss on disposal of fixed assets	–	–	–
	<u>22,731</u>	<u>155,659</u>	<u>178,390</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

8. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	15,273	10,600

9. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,352	2,178

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	133,700	107,533
Social security costs	3,897	1,223
Employer contributions to pension plans	3,186	2,103
	140,783	110,859

The average head count of employees during the year was 11 (2021: 11).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Total £
Cost				
At 1 June 2021	52,160	—	33,348	85,508
Additions	4,295	34,730	10,221	49,246
Disposals	—	—	(5,938)	(5,938)
At 31 May 2022	<u>56,455</u>	<u>34,730</u>	<u>37,631</u>	<u>128,816</u>
Depreciation				
At 1 June 2021	39,559	—	21,147	60,706
Charge for the year	5,320	1,158	8,795	15,273
Disposals	—	—	(3,959)	(3,959)
At 31 May 2022	<u>44,879</u>	<u>1,158</u>	<u>25,983</u>	<u>72,020</u>
Carrying amount				
At 31 May 2022	<u>11,576</u>	<u>33,572</u>	<u>11,648</u>	<u>56,796</u>
At 31 May 2021	<u>12,601</u>	—	<u>12,201</u>	<u>24,802</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

13. Debtors

	2022	2021
	£	£
Trade debtors	2,124	878
Prepayments and accrued income	2,690	1,637
Other debtors	524	507
	<u>5,338</u>	<u>3,022</u>

14. Creditors: Amounts falling due within one year

	2022	2021
	£	£
Trade creditors	1,668	2,475
Accruals and deferred income	5,288	4,969
	<u>6,956</u>	<u>7,444</u>

15. Deferred income

	2022	2021
	£	£
At 1 June 2021	2,791	13,790
Amount released to income	(2,139)	(13,790)
Amount deferred in year	2,284	2,791
At 31 May 2022	<u>2,936</u>	<u>2,791</u>

Deferred income relates to fee income received in advance.

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,186 (2021: £2,103).

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

17. Analysis of charitable funds

2022	At 1 June 2021 £	Income £	Expenditure £	Transfers £	At 31 May 2022 £
General funds					
General funds	103,735	79,608	(52,640)	40,767	171,470
Restricted funds					
Anglia Water	6,186	—	(6,186)	—	—
Assura	2,016	—	(2,016)	—	—
Aviva	—	5,000	(601)	—	4,399
Big Lottery Fund	—	22,897	(17,134)	—	5,763
Children in Need	1,500	25,168	(10,097)	—	16,571
Comic Relief	6,475	2,490	(7,897)	—	1,068
Coop	—	2,190	—	(2,190)	—
D'Oyly Carte	3,595	—	(2,980)	—	615
Edward Gosling	5	—	(5)	—	—
Fuller Fund	408	—	—	—	408
Foyle Foundation	—	15,500	(5,846)	(6,557)	3,097
Global - Make Some Noise	—	22,000	(22,000)	—	—
Great Yarmouth/NCF	—	7,050	(7,000)	—	50
Greggs Foundation	110	—	(110)	—	—
Henry Smith	—	22,000	(3,667)	—	18,333
Iwill	(5)	—	5	—	—
Little Acorns	574	787	(714)	—	647
Lloyds	488	—	(115)	—	373
Lovewell Blake Fund	3	—	—	—	3
Minibus Fund	—	34,911	(181)	(34,730)	—
Momentum	1,347	1,518	(2,570)	—	295
Norfolk Community Foundation (Bassham Forest)	—	3,250	—	—	3,250
Norfolk Community Foundation C&YP	—	—	—	—	—
Wellbeing	—	16,707	(12,252)	—	4,455
Neighbourly	178	—	—	—	178
New Endeavour Rangers Fund	2,000	—	(1,864)	—	136
NHS	—	49,000	(3,967)	—	45,033
Percy Bilton	—	3,281	(3,281)	—	—
Pixel	—	4,900	(4,900)	—	—
Ragdoll	1,100	—	(1,100)	—	—
Red House Youth Projects	1,892	—	(1,892)	—	—
Screwfix	50	—	(50)	—	—
Norfolk Community Foundation - Sir Norman Lamb	3,300	4,800	(3,300)	—	4,800
Tesco	990	—	(990)	—	—
Trusthouse	—	15,103	(10,843)	—	4,260
UK Youth	—	43,285	(43,285)	—	—
Voluntary Norfolk Norfolk Community Foundation - Vulnerable Families Fund	300	—	(31)	—	269
Walking 4 Norfolk	3,146	—	(2,789)	—	357
	2,732	—	(2,659)	—	73

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

Warburtons	120	—	(35)	—	85
Other Restricted Funds	<u>3,562</u>	<u>30,320</u>	<u>(22,963)</u>	<u>2,710</u>	<u>13,629</u>
	<u>145,807</u>	<u>411,765</u>	<u>(257,955)</u>	<u>—</u>	<u>299,617</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Anglia Water – Towards the costs of opening post COVID-19 and staff costs.

Assura – Towards the costs of well-being advisors wages.

Aviva - Towards the costs of equipment and resources.

Big Lottery Fund – Towards the costs of opening post COVID-19

Children in Need – Towards ipads, laptops, staff costs and resources.

Comic Relief – Towards well-being coaching skills training.

Coop - Towards the cost of a Sensory Suitcase to support sensory needs of children and young people with autism.

D'Oyly Carte – Towards the provision of art and environmental activities to the young carers group.

Edward Gosling – Towards staff costs.

Fuller Fund – Towards craft resources.

Foyle Foundation - Towards the cost of equipment and activities to improve delivery of learning programmes.

Global - Make Some Noise – Towards staff costs.

Great Yarmouth/NCF - Towards the costs of support coordinators wages.

Greggs Foundation - Grant towards trips and activities.

Henry Smith - Towards running costs.

Iwill Fund - Towards staff costs and resources for youth clubs.

Little Acorns - Towards printing costs for Christmas cards, Thank you cards and calendars.

Lloyds - Towards the running costs post COVID-19.

Lovewell Blake Fund - Towards staff costs and craft resources.

Minibus Funds - Used to purchase minibus during the year.

Momentum - Helping the charity to support young people better.

Norfolk Community Foundation (Bassham Forest) - Towards the cost of Forest school training and outdoor first aid enabling outdoor activities.

Norfolk Community Foundation C&YP Wellbeing - Towards the costs of delivering an enhanced programme of wellbeing activities for young people and their young carer siblings.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

NHS - Towards the costs of providing twenty Pottery Therapy sessions, supporting mental well-being, counselling, wages and therapeutic activities both inside and out of centre.

Percy Bilton - Towards the costs of sofas and bean bags.

Pixel - Towards the costs of wellbeing activities.

Ragdoll – Towards craft resources.

Red House Youth Projects – Grant towards trips.

Screwfix - Towards refurbishment costs.

Norfolk Community Foundation - Sir Norman Lamb – Towards mental health support for young people with autism.

Tesco - Towards resources equipment.

Trusthouse - Towards the cost of the managers wages.

UK Youth - Towards the costs of rent and wages.

Voluntary Norfolk - Towards training costs.

Norfolk Communities Foundation - Vulnerable Families Fund – Towards staffing costs for the understand Autism programme and outside services to provide more information on mental health.

Walking 4 Norfolk - Towards staff costs for young carers.

Warburtons - Towards cookery costs.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the release of restricted funds on the purchase of fixed assets of £43,477 and a correction to the opening balance on other restricted funds of £2,710.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

2021	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
General funds					
General funds	30,154	81,824	(22,731)	14,488	103,735
Restricted funds					
Anglia Water	—	10,823	(4,637)	—	6,186
Assura	—	4,084	(2,068)	—	2,016
Big Lottery Fund	—	9,200	(9,200)	—	—
Birketts	1,200	—	(1,200)	—	—
BSA	—	500	(500)	—	—
Children in Need	—	16,419	(8,224)	(6,694)	1,500
Clothworkers	—	7,200	(6)	(7,194)	—
Comic Relief	—	9,844	(3,369)	—	6,475
COVID-19	1,000	—	(1,000)	—	—
D'Oyly Carte	—	4,000	(405)	—	3,595
Edward Gosling	—	4,373	(4,368)	—	5
Fuller Fund	—	750	(342)	—	408
Garfield Weston Foundation	14,602	—	(14,602)	—	—
Global - Make Some Noise	—	43,827	(43,827)	—	—
Greggs Foundation	120	—	(10)	—	110
Iwill	1,872	—	(1,877)	—	(5)
Little Acorns	—	2,500	(1,926)	—	574
Lloyds	—	37,509	(37,021)	—	488
Lovewell Blake Fund	577	1,255	(1,829)	—	3
Momentum	—	3,549	(1,602)	(600)	1,347
NCF	—	6,759	(6,759)	—	—
Neighbourly	—	400	(222)	—	178
New Endeavour Rangers Fund	1,346	2,000	(1,346)	—	2,000
Ragdoll	—	1,350	(250)	—	1,100
Red House Youth Projects	2,000	—	(108)	—	1,892
Screwfix	559	313	(822)	—	50
Norfolk Community Foundation - Sir Norman Lamb	—	4,900	(1,600)	—	3,300
Tesco	—	990	—	—	990
Voluntary Norfolk Norfolk Community Foundation - Vulnerable Families Fund	300	—	—	—	300
Walking 4 Norfolk	3,466	—	(320)	—	3,146
Warburtons	—	4,000	(1,268)	—	2,732
Other Restricted Funds	250	—	(130)	—	120
	3,470	4,912	(4,820)	—	3,562
	<u>60,916</u>	<u>263,281</u>	<u>(178,389)</u>	<u>—</u>	<u>145,807</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	56,796	–	56,796
Current assets	121,630	128,147	249,777
Creditors less than 1 year	(6,956)	–	(6,956)
Net assets	171,470	128,147	299,617

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	24,802	–	24,802
Current assets	86,377	42,072	128,449
Creditors less than 1 year	(7,444)	–	(7,444)
Net assets	103,735	42,072	145,807

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Not later than 1 year	7,642	15,284
Later than 1 year and not later than 5 years	–	7,642
	7,642	22,926

20. Related parties

During the prior year the charity paid £300 to Tracey Hicks, a trustee (until October 2020), for training services.

SUNBEAMS PLAY

England & Wales - Charity number 1152188

Accounts

CHARITY REGISTRATION NUMBER: 1152188

Sunbeams Play
Unaudited financial statements
31 May 2021

Sunbeams Play

Financial statements

Year ended 31 May 2021

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Sunbeams Play

Trustees' annual report

Year ended 31 May 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 May 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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 published in October 2019.

Reference and administrative details

Registered charity name	Sunbeams Play
Charity registration number	1152188
Principal office	7 Enterprise Court Gapton Hall Road Great Yarmouth Norfolk NR31 0ND

The trustees

The trustees who served during the year and at the date of approval were as follows:

Benjamin Dorsett (Chair from 1 October 2020)
Tracey Hicks (Chair) (resigned 1 October 2020)
Cameron Barlow
Samantha Corrigan (appointed 21 January 2021)
David McLaren (resigned 1 October 2020)
Samantha Osbourne (appointed 1 October 2020)
David Warner
Charles Watt

Independent examiner	Mark Proctor FCA DChA Lovewell Blake LLP Chartered accountants Bankside 300 Peachman Way Broadland Business Park Norwich NR7 0LB
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Bankers	HSBC 181 King Street Great Yarmouth Norfolk NR30 1LS
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Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2021

Objectives and activities

Principal activity

The principal activity of Sunbeams Play is that of an after school and holiday club for 5 to 25 year olds with autistic spectrum conditions that will enable them, their siblings and parents to interact with each other through play and social activities. Staff and parents will be able to exchange information and will be signposted to other relevant organisations.

Charitable objectives

To promote and protect the physical and mental health of children, young people and their families who live with autistic spectrum disorders, Aspergers syndrome and attention related disorders through providing and promoting appropriate care, support, development and opportunities, education and practical advice.

Sunbeams Play is a registered charity which provides a fun, safe and caring environment for children and young people with an Autistic Spectrum Disorder to thrive. The charity understands how difficult it can be for these children and young people to engage in mainstream activities due to a variety of social needs and anxieties. At Sunbeams Play they can relax and play in an environment that is suitable for them, alongside or with others who have the same/similar needs. Sunbeams Play is a self-referral centre in Great Yarmouth which aims to provide a safe, understanding and secure setting for children and young people affected by autism and related conditions while offering respite to parents.

Public benefit statement

The Trustees have had due regard to the Charity Commission's public benefit guidance.

Achievements and performance

Due to the Covid restrictions towards the end of 2019-20 we were forced to adapt and temporarily closed in March 2020. Following consultation with children's services it was agreed that we reach the appropriate criteria to reopen. All furloughed staff returned in July 2020 reopening with a new regime in place; children were welcomed back attending in smaller groups once a fortnight enabling each child to have a 1-1 ensuring good infection control.

Children and young people were provided with home activity bags containing treats for the week they did not attend with virtual activities taking place through Seesaw, a secure online setting.

Groups

On opening the Tuesday youth and Thursday young carers group continued on a weekly basis. The sessions allow them time to relax, discuss worries and to spend time with friends and peers facing similar issues.

The remaining specialist groups were attended on a regular basis with the maximum number being reduced to 6 and we continue to hold a waiting list for all groups.

Dad's Lego Club and parent training were suspended.

Due to restrictions, we were unable to hold any summer events or trips, Christmas was celebrated with each child and young person receiving presents, Christmas Eve boxes and a special video recorded for each group from Santa with a message for each individual child and young person.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2021

Achievements and performance *(continued)*

Support

Support continued to be provided through phone calls, messaging and emails. Forms and paperwork were completed by emailing 'working documents' and scanning letters for parents to print and sign.

The largest area of support covered general advice and information including a listening ear to enable offloading. Followed by emotional well-being and general health. Support was also provided around education, housing, benefits, social care, training and employment. During this time over 8,423 contacts were made

As part of the pandemic Tackling Hunger scheme we provided over 907 food packages to our vulnerable families and all children and young people registered received monthly gift bags containing treats and activities and Fortnightly activity bags from August.

Sunbeams Play Setting

The website continued to be regularly updated with news articles and photos. We continue to run two Facebook pages that are monitored daily and used regularly by parents to access information and support and have a third supported account run by a parent sharing their daughter's journey and posting video clips of her completing the weekly cookery activity for her peers to follow.

Through our reputation we continued to work with a number of organisations providing advice and support:

- Children's services and Early Help continue to refer families
- We work closely with the police service to ensure children and young people attending are fully aware of the consequences of inappropriate behaviour and that Autism is recognised and understood
- Education - Sunbeams provides support and advocacy within 17 local schools, 2 colleges and a training centre
- Local Health clinics - Sunbeams provides support and reports for parents
- Attending Family Support Meetings and educational reviews via 'Teams' or 'Zoom'

Staff

Along with required training staff have continued to access personal development through training opportunities including Covid, Safeguarding children and young people with SEND, First Aid and mental health first aider and PTSD awareness level 3. Staff continued to be provided with PPE and were thanked for their hard work with Christmas gifts and packages.

Planned reopening

Following on from the phased reopening the Covid policy has been followed by the staff, children and young people. Children/young people's attendance was reduced to fortnightly for under 16 year olds, ensuring smaller groups. Each provided with a 1-1 to ensure social distancing and safe hygiene routines were maintained.

1-1 play workers were responsible for their own area and disinfected the equipment used by their child/young person.

A 'Covid' cleaner has been employed to deep clean the centre twice a week ensuring all areas are disinfected and safe for all staff and children/young people. All staff have taken an online Covid awareness course to ensure their understanding and full training was provided to all staff prior to opening to ensure continuity and safe practices. PPE was provided for all staff and children who want to use it, temperatures and details were be taken.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2021

Financial review

Total income amounted to £263,281 (2020: £156,682) and after incurring expenditure of £178,390 (2020: £156,840), the net income amounted to £84,891 (2020: net expenditure of £158).

Reserves policy

Holding reserves not required for the day to day operations is always difficult for smaller charities. The funds we are fortunate enough to raise are most often for a designated purpose, even if that purpose is over an extended time period, say paying for salaries for example. Thus, it is never easy to put "x" months of operating expenses on one side. Since the year-end we have been able to build up a reserve to cover almost five months expenditure, with reserves standing at £70,768. However, we believe that tight financial control with a heavy emphasis on weekly cash management and the production of management accounts within two and a half weeks of the month end is vital. This together with a heavy focus on the submission and tight monitoring of the progress of grant applications is the most appropriate way to manage our financial position.

The charity had free reserves represented by net current assets in the general fund, of £78,933 at the year-end (2020: £23,889). In addition to this the charity held £42,072 (2020: £30,762) of restricted reserves to be used in accordance with specific restrictions imposed by donors.

The Trustees aim to build reserves to a level of six months operating costs which amounts to approximately £90,000.

Plans for future periods

The Trustees plan on continuing running the charity in line with the objectives set out on page 2.

Structure, governance and management

Governing document

Sunbeams Play was formed on 28 May 2013 and is a Charitable Incorporated Organisation governed by the constitution and registered with the Charity Commission (registration number 1152188).

Recruitment and appointment of Trustees

Apart from the first Trustees, every Trustee must be appointed by a resolution passed at a properly convened meeting of the charity Trustees.

In selecting individuals for appointment as Trustee, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Induction and training of Trustees

All new Trustees will be provided with copies of:

- The Charity's Trust Deed
- The latest accounts of the Charity

New Trustees are encouraged to read the Charity Commission guidance notes The Essential Trustee - "What you need to know, what you need to do".

In addition, Trustees are encouraged to read Charity Commission and other newsletters and to attend courses designed to keep them abreast of their duties and responsibilities.

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2021

Structure, governance and management *(continued)*

Risk management

The Trustees review the risks of the charity on a regular basis and have implemented policies and procedures to mitigate exposure to these risks. In addition a review of all financial risks is undertaken on a regular basis.

Organisational structure

During the financial year, Sunbeams Play has upgraded the board of Trustees and the responsibilities of each board member. Both the two senior executives within Sunbeams serve on the board. The board normally meets quarterly but has the ability to meet more frequently if required.

The Treasurer and management converse weekly to discuss finances with the finance committee meeting regularly between the full board meetings. In addition, starting from mid-2020, board members are circulated with a broader range of papers of interest to them and their areas of responsibility in-between formal meetings.

True and fair override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner

A resolution to reappoint Mark Proctor of Lovewell Blake LLP as independent examiner for the ensuing year will be proposed at the Annual General Meeting.

The trustees' annual report was approved on 2 March 2022 and signed on behalf of the board of trustees by:

Charles Watt
Trustee

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play

Year ended 31 May 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 May 2021 which comprise the statement of financial activities, statement of financial position and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play *(continued)*

Year ended 31 May 2021

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 that in any material respect:

1. accounting records were not kept in respect of the company as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

4 March 2022

Sunbeams Play

Statement of financial activities

Year ended 31 May 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	58,308	181,457	239,765	119,857
Charitable activities	5	18,840	–	18,840	29,440
Other income	6	4,676	–	4,676	7,385
Total income		<u>81,824</u>	<u>181,457</u>	<u>263,281</u>	<u>156,682</u>
Expenditure					
Charitable activities	7	<u>22,731</u>	<u>155,659</u>	<u>178,390</u>	<u>156,840</u>
Total expenditure		<u>22,731</u>	<u>155,659</u>	<u>178,390</u>	<u>156,840</u>
Net income/(expenditure) before transfer of funds		59,093	25,798	84,891	(158)
Transfers between funds		14,488	(14,488)	–	–
Net movement in funds		73,581	11,310	84,891	(158)
Reconciliation of funds					
Total funds brought forward		<u>30,154</u>	<u>30,762</u>	<u>60,916</u>	<u>61,074</u>
Total funds carried forward		<u>103,735</u>	<u>42,072</u>	<u>145,807</u>	<u>60,916</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 22 form part of these financial statements.

Sunbeams Play

Statement of financial position

31 May 2021

	Note	2021 £	£	2020 £	£
Fixed assets					
Tangible fixed assets	12		24,802		17,222
Current assets					
Debtors	13	3,022		1,752	
Cash at bank and in hand		<u>125,427</u>		<u>59,214</u>	
		128,449		60,966	
Creditors: Amounts falling due within one year	14	<u>(7,444)</u>		<u>(17,272)</u>	
Net current assets			121,005		43,694
Total assets less current liabilities			<u>145,807</u>		<u>60,916</u>
Net assets			<u>145,807</u>		<u>60,916</u>
Funds of the charity					
Restricted funds			56,560		30,762
Unrestricted funds			<u>89,247</u>		<u>30,154</u>
Total charity funds	17		<u>145,807</u>		<u>60,916</u>

These financial statements were approved by the board of trustees and authorised for issue on 2 March 2022, and are signed on behalf of the board by:

Charles Watt
Trustee

The notes on pages 10 to 22 form part of these financial statements.

Sunbeams Play

Notes to the financial statements

Year ended 31 May 2021

1. General information

The charity is a registered charity in England and Wales and is unincorporated. The address of the principal office is 7 Enterprise Court, Gapton Hall Road, Great Yarmouth, Norfolk, NR31 0ND.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees and the team at Sunbeams Play have continued to make good progress over the current year covered by these accounts. We continue to put forward robust and well thought through requests for grants and have a continued good response. For the reasons set out above the Trustees continue to adopt the going concern basis in the preparation of these accounts.

The Trustees have taken into account the effects of Covid-19 in making this assessment.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	33% & 11% Straight line
Equipment	-	33% & 20% Straight line

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund. When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	58,308	4,912	63,220
Grants			
BSA	—	500	500
Birketts	—	—	—
Ragdoll	—	1,350	1,350
Walking 4 Norfolk	—	4,000	4,000
Screwfix	—	313	313
Edward Gosling	—	4,373	4,373
Tesco	—	990	990
Voluntary Norfolk	—	—	—
Children In Need	—	16,419	16,419
Fullen Community	—	750	750
Leeds Building Society	—	—	—
Garfield Weston Foundation	—	—	—
NCF	—	15,414	15,414
New Endeavour	—	2,000	2,000
Lloyds	—	37,509	37,509
Comic Relief	—	9,844	9,844
The D'Oyly Carte Charitable Trust	—	4,000	4,000
Neighbourly	—	400	400
Big Lottery Fund	—	9,200	9,200
Anglia Water	—	10,823	10,823
Clothworkers	—	7,200	7,200
Greggs Community Fund	—	—	—
Momentum	—	3,549	3,549
Global - Make Some Noise	—	43,827	43,827
Assura	—	4,084	4,084
	<u>58,308</u>	<u>181,457</u>	<u>239,765</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	78,474	4,625	83,099
Grants			
BSA	—	—	—
Birketts	—	250	250
Ragdoll	—	—	—
Walking 4 Norfolk	—	—	—
Screwfix	—	—	—
Edward Gosling	—	—	—
Tesco	—	—	—
Voluntary Norfolk	—	300	300
Children In Need	—	—	—
Fullen Community	—	—	—
Leeds Building Society	1,000	—	1,000
Garfield Weston Foundation	—	20,500	20,500
NCF	—	9,897	9,897
New Endeavour	—	2,000	2,000
Lloyds	—	—	—
Comic Relief	—	—	—
The D'Oyly Carte Charitable Trust	—	—	—
Neighbourly	—	—	—
Big Lottery Fund	—	—	—
Anglia Water	—	—	—
Clothworkers	—	—	—
Greggs Community Fund	—	2,811	2,811
Momentum	—	—	—
Global - Make Some Noise	—	—	—
Assura	—	—	—
	<u>79,474</u>	<u>40,383</u>	<u>119,857</u>

5. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fees	18,840	18,840	29,240	29,240
Miscellaneous income	—	—	200	200
	<u>18,840</u>	<u>18,840</u>	<u>29,440</u>	<u>29,440</u>

6. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Furlough grants	<u>4,676</u>	<u>4,676</u>	<u>7,385</u>	<u>7,385</u>

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2021

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Rent	7,453	7,831	15,284
Fees and salaries	–	110,859	110,859
Staff training	–	902	902
Gas and electricity	–	3,422	3,422
Water	152	197	349
Printer, postage and stationery	–	993	993
Insurance	–	1,567	1,567
Repairs and renewals	73	4,586	4,659
Telephone	831	816	1,647
Petty cash expenditure	453	–	453
Accountancy and payroll fees	2,409	–	2,409
Miscellaneous	–	217	217
Depreciation	10,600	–	10,600
Cleaning	618	425	1,043
IT costs	142	5,757	5,899
Sessions	–	5,870	5,870
Other costs	–	12,217	12,217
Legal and professional fees	–	–	–
	<u>22,731</u>	<u>155,659</u>	<u>178,390</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Rent	22,647	–	22,647
Fees and salaries	70,786	27,667	98,453
Staff training	78	556	634
Gas and electricity	2,727	–	2,727
Water	379	–	379
Printer, postage and stationery	807	–	807
Insurance	1,949	–	1,949
Repairs and renewals	1,095	822	1,917
Telephone	1,527	–	1,527
Petty cash expenditure	316	–	316
Accountancy and payroll fees	2,892	–	2,892
Miscellaneous	342	–	342
Depreciation	8,977	–	8,977
Cleaning	998	–	998
IT costs	2,470	253	2,723
Sessions	527	–	527
Other costs	244	5,992	6,236
Legal and professional fees	2,789	–	2,789
	<u>121,550</u>	<u>35,290</u>	<u>156,840</u>

8. Net income/(expenditure)

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

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>10,600</u>	<u>8,977</u>

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2021

9. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	2,178	2,112

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	107,533	92,856
Social security costs	1,223	3,906
Employer contributions to pension plans	2,103	1,691
	<u>110,859</u>	<u>98,453</u>

The average head count of employees during the year was 11 (2020: 11).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

12. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 June 2020	52,160	15,168	67,328
Additions	–	18,180	18,180
At 31 May 2021	<u>52,160</u>	<u>33,348</u>	<u>85,508</u>
Depreciation			
At 1 June 2020	34,939	15,167	50,106
Charge for the year	4,620	5,980	10,600
At 31 May 2021	<u>39,559</u>	<u>21,147</u>	<u>60,706</u>
Carrying amount			
At 31 May 2021	<u>12,601</u>	<u>12,201</u>	<u>24,802</u>
At 31 May 2020	<u>17,221</u>	<u>1</u>	<u>17,222</u>

13. Debtors

	2021 £	2020 £
Trade debtors	878	478
Prepayments and accrued income	1,637	1,274
Other debtors	507	–
	<u>3,022</u>	<u>1,752</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

14. Creditors: Amounts falling due within one year

	2021	2020
	£	£
Trade creditors	2,475	1,190
Accruals and deferred income	4,969	16,082
	<u>7,444</u>	<u>17,272</u>

15. Deferred income

	2021	2020
	£	£
At 1 June 2020	13,790	–
Amount released to income	(13,790)	–
Amount deferred in year	2,791	13,970
At 31 May 2021	<u>2,791</u>	<u>13,970</u>

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,103 (2020: £1,691).

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

17. Analysis of charitable funds

2021	At 1 June 2020 £	Income £	Expenditure £	Transfers £	At 31 May 2021 £
General funds					
General funds	30,154	81,824	(22,731)	14,488	103,735
Restricted funds					
Anglia Water	—	10,823	(4,637)	—	6,186
Assura	—	4,084	(2,068)	—	2,016
Big Lottery Fund	—	9,200	(9,200)	—	—
Birketts	1,200	—	(1,200)	—	—
BSA	—	500	(500)	—	—
Children in Need	—	16,419	(8,224)	(6,694)	1,500
Clothworkers	—	7,200	(6)	(7,194)	—
Comic Relief	—	9,844	(3,369)	—	6,475
COVID-19	1,000	—	(1,000)	—	—
D'Oily Carte	—	4,000	(405)	—	3,595
Edward Gosling	—	4,373	(4,368)	—	5
Fuller Fund	—	750	(342)	—	408
Garfield Weston Foundation	14,602	—	(14,602)	—	—
Global - Make Some Noise	—	43,827	(43,827)	—	—
Greggs Foundation	120	—	(10)	—	110
Iwill	1,872	—	(1,877)	—	(5)
Little Acorns	—	2,500	(1,926)	—	574
Lloyds	—	37,509	(37,021)	—	488
Lovewell Blake Fund	577	1,255	(1,829)	—	3
Momentum	—	3,549	(1,602)	(600)	1,347
NCF	—	6,759	(6,759)	—	—
Neighbourly	—	400	(222)	—	178
New Endeavour Rangers Fund	1,346	2,000	(1,346)	—	2,000
Ragdoll	—	1,350	(250)	—	1,100
Red House Youth Projects	2,000	—	(108)	—	1,892
Screwfix	559	313	(822)	—	50
Sir Norman Lamb	—	4,900	(1,600)	—	3,300
Tesco	—	990	—	—	990
Voluntary Norfolk	300	—	—	—	300
Vulnerable Families Fund	3,466	—	(320)	—	3,146
Walking 4 Norfolk	—	4,000	(1,268)	—	2,732
Warburtons	250	—	(130)	—	120
Other Restricted Funds	3,470	4,912	(4,820)	—	3,562
	<u>60,916</u>	<u>263,281</u>	<u>(178,389)</u>	<u>—</u>	<u>145,807</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

General Funds - Available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Ancient Druids – Towards cookery costs.

Anglia Water – Towards the costs of opening post COVID-19 and staff costs.

Assura – Towards the costs of well-being advisors wages.

Beach - Towards costs of running youth clubs.

Big Lottery Fund – Towards the costs of opening post COVID-19

Birketts - Towards providing a resource centre and wellbeing.

Boshier Circus - Grant towards trips and activities.

BSA – Towards resource costs.

Children in Need – Towards ipads, laptops, staff costs and resources.

Clothworkers – Towards an interactive floor.

Comic Relief – Towards well-being coaching skills training.

D'Oyly Carte – Towards the provision of art and environmental activities to the young carers group.

East of England Co-op Loneliness Fund - Towards a new training room to expand support available for parents and carers and costs of running youth clubs.

Edward Gosling – Towards staff costs.

Fuller Fund – Towards craft resources.

Global - Make Some Noise – Towards staff costs.

Geoffrey Watling Charity - Towards providing a resource centre.

Greggs Foundation - Grant towards trips and activities.

Handelsbanken Mental Health and Wellbeing - To support the costs of the parent support group.

Iwill Fund - Towards staff costs and resources for youth clubs.

Lloyds - Towards the running costs post COVID-19.

Lovewell Blake Fund - Towards staff costs and craft resources.

Momentum - Helping the charity to support young people better.

NCF – Towards opening costs post COVID-19.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

Ragdoll – Towards craft resources.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

Resolute Community Fund - Towards staff costs, offering support for parents, carers and young people.

Red House Youth Projects – Grant towards trips.

Screwfix - Towards refurbishment costs.

Sir Norman Lamb – Towards mental health support for young people with autism.

Silk Purse Fund - To offer a bursary to help children and young people whose families are struggling financially to attend the centre.

Target Follow - Towards providing a resource centre.

Tesco - Towards resources equipment.

Voluntary Norfolk - Towards training costs.

Vulnerable Families Fund – Towards staffing costs for the understand Autism programme and outside services to provide more information on mental health.

Walking 4 Norfolk - Towards staff costs for young carers.

Warburtons - Towards cookery costs.

Wychwood Charitable Trust - To offer a bursary to help children and young people whose families are struggling financially to attend the centre.

Other restricted funds - Comprised of restricted income from donations, book stalls, trip donations, training, craft fairs and raffles.

Transfers between funds related to the release of restricted funds on the purchase of fixed assets.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

2020	At 1 June 2019 £	Income £	Expenditure £	Transfers £	At 31 May 2020 £
General funds					
General funds	35,405	116,299	(121,550)	—	30,154
Restricted funds					
Ancient Druids	—	300	(300)	—	—
Beach	1,000	—	(1,000)	—	—
Birketts	10,000	250	(9,050)	—	1,200
Boshier Circus	386	—	(386)	—	—
COVID-19	—	1,000	—	—	1,000
East of England Co-op					
Loneliness Fund	8	—	(8)	—	—
Garfield Weston					
Foundation	—	20,500	(5,898)	—	14,602
Geoffrey Watling Charity	3,000	—	(3,000)	—	—
Greggs Foundation	—	2,811	(2,691)	—	120
Handelsbanken Mental					
Health and Wellbeing	1,749	—	(1,749)	—	—
Iwill	3	2,445	(576)	—	1,872
Lovewell Blake Fund	1,286	986	(1,695)	—	577
Momentum	83	—	(83)	—	—
New Endeavour Rangers					
Fund	—	2,000	(654)	—	1,346
Resolute Community					
Fund	26	—	(26)	—	—
Red House Youth					
Projects	—	2,000	—	—	2,000
Screwfix	1,634	—	(1,075)	—	559
Silk Purse Fund	339	—	(339)	—	—
Target Follow	321	—	(321)	—	—
Tesco	131	—	(131)	—	—
Voluntary Norfolk	300	300	(300)	—	300
Vulnerable Families Fund	—	3,466	—	—	3,466
Walking for Norfolk	1,864	—	(1,864)	—	—
Warburtons	—	250	—	—	250
Wychwood Charitable					
Trust	1,080	—	(1,080)	—	—
Other Restricted Funds	2,185	4,075	(2,790)	—	3,470
	<u>60,800</u>	<u>156,682</u>	<u>(156,566)</u>	<u>—</u>	<u>60,916</u>

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2021

18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	24,802	–	24,802
Current assets	86,377	42,072	128,449
Creditors less than 1 year	(7,444)	–	(7,444)
Net assets	103,735	42,072	145,807

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	17,222	–	17,222
Current assets	30,204	41,719	71,923
Creditors less than 1 year	(6,315)	(10,957)	(17,272)
Net assets	41,111	30,762	71,873

19. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 £
Not later than 1 year	15,284	15,284
Later than 1 year and not later than 5 years	7,642	22,926
	22,926	38,210

20. Related parties

During the year the charity paid £300 (2020: £Nil) to Tracey Hicks, a trustee (until October 2020), for training services.