

**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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	<b>Pages</b>
Trustees' annual report	<b>1 to 5</b>
Independent examiner's report to the trustees	<b>6 to 7</b>
Statement of financial activities	<b>8</b>
Statement of financial position	<b>9</b>
Notes to the financial statements	<b>10 to 22</b>

# Sunbeams Play

## Trustees' annual report

### Year ended 31 May 2021

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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

<b>Registered charity name</b>	Sunbeams Play
<b>Charity registration number</b>	1152188
<b>Principal office</b>	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

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

## Trustees' annual report *(continued)*

Year ended 31 May 2021

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### 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

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#### 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

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#### 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

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### 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**

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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

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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				
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>81,824</u>	<u>181,457</u>	<u>263,281</u>	<u>156,682</u>
<b>Expenditure</b>					
Charitable activities	7	<u>22,731</u>	<u>155,659</u>	<u>178,390</u>	<u>156,840</u>
<b>Total expenditure</b>		<u>22,731</u>	<u>155,659</u>	<u>178,390</u>	<u>156,840</u>
<b>Net income/(expenditure) before transfer of funds</b>		59,093	25,798	84,891	(158)
Transfers between funds		14,488	(14,488)	–	–
<b>Net movement in funds</b>		73,581	11,310	84,891	(158)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>30,154</u>	<u>30,762</u>	<u>60,916</u>	<u>61,074</u>
<b>Total funds carried forward</b>		<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 £	£
<b>Fixed assets</b>					
Tangible fixed assets	12		24,802		17,222
<b>Current assets</b>					
Debtors	13	3,022		1,752	
Cash at bank and in hand		<u>125,427</u>		<u>59,214</u>	
		128,449		60,966	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(7,444)</u>		<u>(17,272)</u>	
<b>Net current assets</b>			121,005		43,694
<b>Total assets less current liabilities</b>			<u>145,807</u>		<u>60,916</u>
<b>Net assets</b>			<u>145,807</u>		<u>60,916</u>
<b>Funds of the charity</b>					
Restricted funds			56,560		30,762
Unrestricted funds			<u>89,247</u>		<u>30,154</u>
<b>Total charity funds</b>	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

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### 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.

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

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#### 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

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### 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 £
<b>Donations</b>			
Donations	58,308	4,912	63,220
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	78,474	4,625	83,099
<b>Grants</b>			
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 £	<b>Total Funds 2021 £</b>	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 £	<b>Total Funds 2021 £</b>	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 £
<b>Cost</b>			
At 1 June 2020	52,160	15,168	67,328
Additions	–	18,180	18,180
<b>At 31 May 2021</b>	<u>52,160</u>	<u>33,348</u>	<u>85,508</u>
<b>Depreciation</b>			
At 1 June 2020	34,939	15,167	50,106
Charge for the year	4,620	5,980	10,600
<b>At 31 May 2021</b>	<u>39,559</u>	<u>21,147</u>	<u>60,706</u>
<b>Carrying amount</b>			
<b>At 31 May 2021</b>	<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

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#### 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
<b>At 31 May 2021</b>	<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 £
<b>General funds</b>					
General funds	30,154	81,824	(22,731)	14,488	103,735
<b>Restricted funds</b>					
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

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**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

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**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 £
<b>General funds</b>					
General funds	35,405	116,299	(121,550)	—	30,154
<b>Restricted funds</b>					
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)
<b>Net assets</b>	<b>103,735</b>	<b>42,072</b>	<b>145,807</b>

  

	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)
<b>Net assets</b>	<b>41,111</b>	<b>30,762</b>	<b>71,873</b>

#### 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
	<b>22,926</b>	<b>38,210</b>

#### 20. Related parties

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