

**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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# Sunbeams Play

## Trustees' annual report

### Year ended 31 May 2023

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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

<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  
Cameron Barlow  
Samantha Corrigan  
Samantha Osbourne (resigned 14 June 2022)  
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 2023

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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 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

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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 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

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#### 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

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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, 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**

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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 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

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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

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				
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>36,325</u>	<u>283,763</u>	<u>320,088</u>	<u>411,765</u>
<b>Expenditure</b>					
Charitable activities	7	<u>75,615</u>	<u>243,635</u>	<u>319,250</u>	<u>257,955</u>
<b>Total expenditure</b>		<u>75,615</u>	<u>243,635</u>	<u>319,250</u>	<u>257,955</u>
<b>Net income before transfer of funds</b>		(39,290)	40,128	838	153,810
Transfers between funds		4,723	(4,723)	—	—
<b>Net movement in funds</b>		<u>(34,567)</u>	<u>35,405</u>	<u>838</u>	<u>153,810</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		171,470	128,147	299,617	145,807
<b>Total funds carried forward</b>		<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	£	£	£	£
<b>Fixed assets</b>					
Tangible fixed assets	12		44,335		56,796
<b>Current assets</b>					
Debtors	13	5,322		5,338	
Cash at bank and in hand		256,053		244,439	
		<u>261,375</u>		<u>249,777</u>	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(5,255)</u>		<u>(6,956)</u>	
<b>Net current assets</b>			256,120		242,821
<b>Total assets less current liabilities</b>			300,455		299,617
<b>Net assets</b>			<u>300,455</u>		<u>299,617</u>
<b>Funds of the charity</b>					
Restricted funds			163,552		128,147
Unrestricted funds			136,903		171,470
<b>Total charity funds</b>	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

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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.

#### 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

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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
Motor vehicles	-	20% Straight line
Equipment	-	33% & 20% Straight line

# Sunbeams Play

## Notes to the financial statements *(continued)*

### Year ended 31 May 2023

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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 2023

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	—	41,348	41,348
<b>Grants</b>			
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>283,763</u>	<u>283,763</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
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 £
<b>Grants</b>			
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 £	<b>Total Funds 2023 £</b>	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 £	<b>Total Funds 2023 £</b>	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 £
<b>Cost</b>				
At 1 June 2022	56,455	34,730	37,632	128,817
Additions	—	—	7,459	7,459
<b>At 31 May 2023</b>	<u>56,455</u>	<u>34,730</u>	<u>45,091</u>	<u>136,276</u>
<b>Depreciation</b>				
At 1 June 2022	44,879	1,158	25,983	72,020
Charge for the year	4,854	6,946	8,121	19,921
<b>At 31 May 2023</b>	<u>49,733</u>	<u>8,104</u>	<u>34,104</u>	<u>91,941</u>
<b>Carrying amount</b>				
<b>At 31 May 2023</b>	<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

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#### 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>
<b>At 31 May 2023</b>	<u><b>1,048</b></u>	<u><b>2,936</b></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 £
<b>General funds</b>					
General funds	171,470	36,325	(75,615)	4,723	136,903
<b>Restricted funds</b>					
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

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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

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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.

**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

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**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 £
<b>General funds</b>					
General funds	103,735	79,608	(52,640)	40,767	171,470
<b>Restricted funds</b>					
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

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<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)
<b>Net assets</b>	<b>136,903</b>	<b>163,552</b>	<b>300,455</b>

  

	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)
<b>Net assets</b>	<b>171,470</b>	<b>128,147</b>	<b>299,617</b>

#### 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	–
	<b>40,315</b>	<b>7,642</b>

#### 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.