

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.