

CHARITY REGISTRATION NUMBER: 1152188

Sunbeams Play
Unaudited financial statements
31 May 2025

Sunbeams Play

Financial statements

Year ended 31 May 2025

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Sunbeams Play

Trustees' annual report

Year ended 31 May 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

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

The trustees

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

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

CEO Sue Carr

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

Bankers HSBC
181 King Street
Great Yarmouth
Norfolk
NR30 1LS

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Objectives and activities

Principal activity

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

Charitable objectives

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

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

Public benefit statement

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

Achievements and performance

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

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

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

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

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Achievements and performance *(continued)*

Groups

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

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

Tuesday Youth group provides social opportunities and training.

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

Sunbeams Play Setting

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

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

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

Children/young people

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

Partnership working continues through interaction with:

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

Staff/volunteers

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

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Financial review

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

Reserves policy

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

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

Plans for future periods

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

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

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

We will continue to attend and hold various fundraising events.

Structure, governance and management

Governing document

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

Recruitment and appointment of Trustees

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

Induction and training of Trustees

All new Trustees will be provided with copies of:

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

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

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

Sunbeams Play

Trustees' annual report *(continued)*

Year ended 31 May 2025

Structure, governance and management *(continued)*

Risk management

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

Organisational structure

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

True and fair override

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

Independent examiner

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

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

Benjamin Dorsett
Trustee

Sunbeams Play

Independent examiner's report to the trustees of Sunbeams Play

Year ended 31 May 2025

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

Sunbeams Play

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

Year ended 31 May 2025

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn. I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

Mark Proctor FCA DChA
Independent Examiner

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

19 February 2026

Sunbeams Play

Statement of financial activities

Year ended 31 May 2025

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

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

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

Sunbeams Play

Statement of financial position

31 May 2025

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

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

Benjamin Dorsett
Trustee

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

Sunbeams Play

Notes to the financial statements

Year ended 31 May 2025

1. General information

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

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Fund accounting

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

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Income

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

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

Expenditure

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

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

Operating leases

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

Tangible assets

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

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

3. Accounting policies *(continued)*

Depreciation

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

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

Impairment of fixed assets

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

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

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

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

4. Donations and legacies

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

5. Charitable activities

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

6. Other income

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

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2025

7. Expenditure on charitable activities by fund type

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

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

8. Other expenditure

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

9. Net income/(expenditure)

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

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

10. Independent examination fees

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

11. Staff costs

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

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

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

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

12. Trustee remuneration and expenses

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

Sunbeams Play

Notes to the financial statements (continued)

Year ended 31 May 2025

13. Tangible fixed assets

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

14. Debtors

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

15. Creditors: Amounts falling due within one year

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

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

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

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

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

17. Deferred income

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

Deferred income relates to fee income received in advance.

18. Pensions and other post retirement benefits

Defined contribution plans

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

19. Analysis of charitable funds

2025

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

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

Aviva - Towards the costs of equipment and resources.

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

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

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

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

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

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

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

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

Digital Admin Assistant – Towards digital admin assistant.

Fuller Fund – Towards craft resources.

Henry Smith - Towards running costs.

Lloyds - Towards the running costs post COVID-19.

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

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

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

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

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

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

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

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

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

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

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

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

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

Skipton - Large sensory apparatus.

St James Place - To support running costs.

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

Walking 4 Norfolk - Towards staff costs for young carers.

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

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

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

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

Aviva - Towards the costs of equipment and resources.

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

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

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

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

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

BHNF – To provide Easter sessions.

Button Boy – Towards charity dig.

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

Digital Admin Assistant – Towards digital admin assistant.

Fuller Fund – Towards craft resources.

Henry Smith - Towards running costs.

Lloyds - Towards the running costs post COVID-19.

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

May Ball - Towards May Masquerade ball.

Neighbourly – Towards supporting the community post COVID-19.

New Endeavour Rangers Fund - Grant towards trips and activities.

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

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

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

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

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

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

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

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

Norfolk Community Foundation - Research – To carry out research.

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

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

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

Skipton - Large sensory apparatus.

St James Place - To support running costs.

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

Trusthouse - Towards the cost of the managers wages.

Voluntary Norfolk - Towards training costs.

Walking 4 Norfolk - Towards staff costs for young carers.

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

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

Sunbeams Play

Notes to the financial statements *(continued)*

Year ended 31 May 2025

20. Analysis of net assets between funds

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

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

21. Operating lease commitments

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

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

22. Related parties

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

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

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

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

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