

SANDMARTINS ACTIVITY CLUB

England & Wales · Charity number 1158154

Details

Status Registered

Legal form CIO

Registered 2014-08-06

Register [View on the Charity Commission register](#)

Contact

Address 28 Stowell Crescent
Wareham
BH20 4PZ

Phone 01929551212

Email keith@vbowbanks.plus.com

Website www.sandmartinsactivityclub.org.uk

Activities

Objects: THE CHARITY WORKS FOR THE PUBLIC BENEFIT HAVING AS ITS OBJECTS THE DEVELOPMENT AND EDUCATION OF CHILDREN AND YOUNG PEOPLE IN PARTICULAR BY:1. PROMOTING THEIR CARE AND SAFETY; 2. PROMOTING THEIR EDUCATION AND PROMOTING PARENTAL INVOLVEMENT; 3. PROMOTING THEIR HEALTH AND WELLBEING;4. PROVIDING SERVICES TO SUPPORT THEM AND THEIR FAMILIES AND CARERS; 5. PROVIDING SERVICES TO INDIVIDUALS HOLDING MEMBERSHIP OF THE CIO.

Activities: BEFORE AND AFTER SCHOOL CLUB AND HOLIDAY CLUB PROVIDING CHILDCARE FACILITIES FOR CHILDREN AT SANDFORD ST MARTINS PRIMARY SCHOOL

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups

Geography

- Dorset

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£93,052	£83,302	-	-
2024-08-31	£74,876	£72,508	-	-
2023-08-31	£69,406	£75,302	-	-
2022-08-31	£69,466	£76,091	-	-
2021-08-31	£57,078	£69,959	-	-
2020-08-31	£65,469	£65,443	-	-

Trustees

Name	Role	Appointed
KEITH CRANFIELD		2014-08-06
Steve Whitehead		2023-04-03
Valerie Bowbanks		2014-08-06

SANDMARTINS ACTIVITY CLUB

England & Wales - Charity number 1158154

Accounts

**SANDMARTINS ACTIVITY CLUB
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025**



MKL Accountants Limited
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club
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Sandmartins Activity Club Trustees' Report For The Year Ended 31 August 2025

The trustees present their report and the financial statements for the year ended 31 August 2025.

Objectives and Activities

Aims and Objectives

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:-

- Promoting their care and safety
- Promoting their education and promoting parental involvement
- Promoting their health and wellbeing
- Providing services to support them and their families and carers
- Providing services to individuals holding membership of the CIO

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014.

The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration.

Public Benefit

The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care

and educational services to children, which also benefits their families. The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area. This ensures the older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The start of the new financial year on 1st September 2024 coincides with the start of the eighth year in our new building known as Peppermint House.

Although the facility is well established with a good number of children attending on a regular basis, the effect of the Coronavirus Pandemic from March 2020 to March 2021 still has had a lasting impact on the Club's operation. The Club being affected by two of the three National Lockdowns. The facility continues to have a good reputation at the school

it serves namely Sandford St Martins Primary School, as well as the wider community. The current Cost of Living Crisis which is still with us is the latest challenge the Club has had to face. The Club staffing team have been extremely supportive during these challenging times for the Club, and now has a settled team. Please see the Trustee Report for 2021 for further information regarding the effects of the Pandemic on the Club's operations including the Furlough scheme.

The Club's insurance continues to be provided by Zurich and the policy was renewed on 7th September 2024.

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**Sandmartins Activity Club
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Main Achievements - continued

The accounts for the year ending 31/8/2024 have been prepared by our Accountants MKL and our return to the Charity Commission has been completed.

Although the Pandemic is well behind us the effects are still present with more opportunities for parents/carers to be able to work from home resulting in a reduced demand for childcare. The Cost of Living crisis which is still with us, compounded by the world events as a result of the Ukraine conflict which is still on going, all of these have had an impact on our parents/carers financial circumstances.

What is clear we face new challenges especially financial as our cost base will remain constant but our income could suffer depending on the wider situation as outlined above. The position regarding our Lease remains unchanged from last year.

In last year's report our concern relates to the break clause, which would make us liable for a year's rent of £6000 in the event we had to terminate the lease. Therefore it is in our best interests in view of the uncertainties surrounding Sandmartins' future to continue under the umbrella of the Tenancy at Will, which is still the case. When we eventually hear from Dorset Council this will be our recommendation to them based on the present situation. As with the

uncertainties that Sandmartins now faces with the current Cost of Living crisis it is not in our interests to commit to a lease with a restrictive break clause. Whether Dorset Council will be flexible remains to be seen when we eventually hear from them.

Unfortunately due to difficulty in establishing sufficient interest the decision has been made again this year to cancel the AGM for Sandmartins. As mentioned in the 2023 report we are eligible to submit another application for funding to the Garfield Foundation but as at the time of preparing this Trustee Report we have not done so.

Although this option is still available to us when we feel the time is right to seek their support again. However there is no guarantee that they will assist us again.

This year we have joined the HAF scheme which is run by Dorset Council on behalf of the Department of Education

The Holiday Activities and Food (HAF) program is a free, government funded program that provides healthy food and activities for children and young people during the school holidays. Under the scheme we receive payment from the Dorset Council for the places we are allocated by them to our Club. The up take under the scheme by parents has been significant and this has helped to produce valuable revenue for our Club. It is important to mention that we continue to live through unprecedented times with the Cost of Living crisis following the Pandemic, that all the staff have remained loyal and supportive. It is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last thirty years.

As mentioned in our 2023 report our Trustees have changed and reduced to three Trustees who are continuing in their role.

The Trustees are as follows:-

Valerie Bowbanks Chair Person and Trustee

Keith Cranfield Treasurer and Trustee

Steve Whitehead Trustee

When speaking to the Charity Commission last year they checked our rules and under section 12.3 it states we must have a minimum of 3 Trustees with a maximum of 12

Reference and Administrative Details

Trustees

Mr Keith Cranfield

Mr Steve Whitehead

Ms Valerie Bowbanks

**Sandmartins Activity Club
Trustees' Report (continued)
For The Year Ended 31 August 2025**

Charity Number

01158154

Principal Address

Sandford St Martins Primary School
Sandford
Wareham
Dorset
BH20 7BN

Independent Examiner

Kevin Lyons FCCA
MKL Accountants Limited
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

**Sandmartins Activity Club
Trustees' Report (continued)
For The Year Ended 31 August 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

DocuSigned by:
Keith Cranfield
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Mr Keith Cranfield

Trustee

15/09/2025

Sandmartins Activity Club
Independent Examiner's Report to the Trustees of Sandmartins Activity Club
For The Year Ended 31 August 2025

I report to the trustees on my examination of the accounts of Sandmartins Activity Club (the Trust) for the year ended 31 August 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

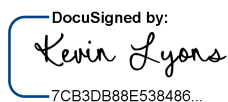
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

DocuSigned by:

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Kevin Lyons FCCA

16/06/2026

MKL Accountants Limited

Chartered Certified Accountants

Herston Cross House

230 High Street

Swanage

Dorset

BH19 2PQ

**Sandmartins Activity Club
Statement of Financial Activities
For The Year Ended 31 August 2025**

		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	92,964	74,776
Investments	4	88	100
		<u>93,052</u>	<u>74,876</u>
EXPENDITURE ON:			
Charitable activities:	6		
Children activity club		(83,302)	(72,509)
NET INCOME		<u>9,750</u>	<u>2,367</u>
NET MOVEMENT IN FUNDS		<u>9,750</u>	<u>2,367</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		14,005	11,638
TOTAL FUNDS CARRIED FORWARD	15	<u><u>23,755</u></u>	<u><u>14,005</u></u>

The notes on pages 8 to 12 form part of these financial statements.

**Sandmartins Activity Club
Statement of Financial Position
As At 31 August 2025**

		2025	2024
		Unrestricted funds	Total funds
	Notes	£	£
FIXED ASSETS			
Tangible Assets	11	2,230	2,973
		<u>2,230</u>	<u>2,973</u>
CURRENT ASSETS			
Debtors	12	-	41
Cash at bank and in hand		23,112	13,022
		<u>23,112</u>	<u>13,063</u>
Creditors: Amounts Falling Due Within One Year	13	(1,587)	(2,031)
		<u>(1,587)</u>	<u>(2,031)</u>
NET CURRENT ASSETS (LIABILITIES)		21,525	11,032
		<u>21,525</u>	<u>11,032</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		23,755	14,005
		<u>23,755</u>	<u>14,005</u>
NET ASSETS		23,755	14,005
		<u>23,755</u>	<u>14,005</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		23,755	14,005
		<u>23,755</u>	<u>14,005</u>
TOTAL FUNDS	15	23,755	14,005
		<u>23,755</u>	<u>14,005</u>

On behalf of the board

DocuSigned by:
Keith Cranfield
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Mr Keith Cranfield

Trustee
16/06/2026

The notes on pages 8 to 12 form part of these financial statements.

Sandmartins Activity Club
Notes to the Financial Statements
For The Year Ended 31 August 2025

1. General Information

Sandmartins Activity Club is an unincorporated charity registered with the Charity Commission, registered charity number 01158154. The principal address is Sandford St Martins Primary School, Sandford, Wareham, Dorset, BH20 7BN.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	25% Reducing balance method
Fixtures & Fittings	25% Reducing balance method
Computer Equipment	25% Reducing balance method

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Donations and gifts	92,964	73,826
Grants	-	950
	<u>92,964</u>	<u>74,776</u>

4. Investment Income

Sandmartins Activity Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Bank interest receivable	88	100

5. Net Income/(Expenditure)

The net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	743	991

6. Analysis of Expenditure

		2025
	Activities undertaken directly	Support costs (see note 7)
	£	£
Children activity club	64,291	19,011

		2024
	Activities undertaken directly	Support costs (see note 7)
	£	£
Children activity club	56,870	15,639

7. Support Costs

	2025
	Children activity club
	£
Employee costs	539
Premises expenses	10,354
General administration	7,375
Depreciation	743
	19,011

Sandmartins Activity Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	2024
	Children activity club
	£
Employee costs	110
Premises expenses	8,711
General administration	5,827
Depreciation	991
	<u>15,639</u>

8. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	<u>1,032</u>	<u>990</u>

9. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	58,550	45,023
Other pension costs	204	31
	<u>58,754</u>	<u>45,054</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. Average Number of Employees

Average number of employees during the year was: 5 (2024: 5)

11. Tangible Assets

	Plant & Machinery	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£
Cost				
As at 1 September 2024	1,420	14,680	1,727	17,827
As at 31 August 2025	<u>1,420</u>	<u>14,680</u>	<u>1,727</u>	<u>17,827</u>

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Sandmartins Activity Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

Depreciation

As at 1 September 2024	1,147	12,223	1,484	14,854
Provided during the period	68	614	61	743
As at 31 August 2025	1,215	12,837	1,545	15,597
Net Book Value				
As at 31 August 2025	205	1,843	182	2,230
As at 1 September 2024	273	2,457	243	2,973

12. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	-	41

13. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	1,587	2,031

14. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £204 (2024: £31).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

15. Movement in Funds

	As at 1 September 2024	Income	Expenditure	As at 31 August 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	14,005	93,052	(83,302)	23,755
Total funds	14,005	93,052	(83,302)	23,755

Sandmartins Activity Club
Notes to the Financial Statements (continued)
For The Year Ended 31 August 2025

	As at 1 September 2023	Income	Expenditure	As at 31 August 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	11,638	74,876	(72,509)	14,005
Total funds	<u>11,638</u>	<u>74,876</u>	<u>(72,509)</u>	<u>14,005</u>

16. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Sandmartins Activity Club
Detailed Statement of Financial Activities
For The Year Ended 31 August 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
HAF Funding	-	2,262
Committed (regular) giving	92,964	71,564
Sustainability grant	-	950
	92,964	74,776
Investments		
Bank interest receivable	88	100
	88	100
	93,052	74,876
EXPENDITURE ON:		
Charitable Activities:		
Children activity club		
Purchases	(5,537)	(11,816)
Wages and salaries	(58,550)	(45,023)
Employers pensions - defined contribution schemes	(204)	(31)
Staff training	(539)	-
Travel and subsistence expenses	-	(110)
Rent	(8,000)	(6,000)
Light and heat	(2,121)	(2,352)
Water rates	(105)	-
Cleaning	(128)	-
Other premises costs	-	(359)
Repairs, renewals and maintenance	(2,578)	(1,413)
Insurance	(1,190)	(1,128)
Printing, postage and stationery	(1,398)	-
Telecommunications and data costs	(805)	(708)
Independent examiner's fees	(1,032)	-
Accountancy fees	-	(990)
Legal fees	-	(294)
Subscriptions	(355)	-
Sundry expenses	(17)	(1,294)

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Sandmartins Activity Club
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 August 2025

Depreciation of plant and machinery	(68)	(91)
Depreciation of fixtures and fittings	(614)	(819)
Depreciation of computer equipment	(61)	(81)
	<u>(83,302)</u>	<u>(72,509)</u>
	(83,302)	(72,509)
NET INCOME	<u>9,750</u>	<u>2,367</u>

SANDMARTINS ACTIVITY CLUB

England & Wales - Charity number 1158154

Accounts

CHARITY REGISTRATION NUMBER: 01158154

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2024

MKL ACCOUNTANTS

Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Financial Statements

Year ended 31 August 2024

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Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2024

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

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	01158154
Principal office	Sandford St Martins Primary School Sandford Wareham Dorset

The trustees

K Cranfield	
L Baraclough	(Resigned 16 July 2024)
S Whitehead	
V Bowbanks	

Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ
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Structure, governance and management

CIO with Voting Members other than its Charity Trustees Association Model Constitution from the Charity Commission

Objectives and activities

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:- Promoting their care and safety Promoting their education and promoting parental involvement Promoting their health and wellbeing Providing services to support them and their families and carers Providing services to individuals holding membership of the CIO

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Objectives and activities *(continued)*

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014.

The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care and educational services to children, which also benefits their families.

The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area. This ensures the older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime.

The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration

Achievements and performance

The start of the new financial year on 1st September 2023 coincides with the start of the seventh year in our new building known as Peppermint House. Although the facility is well established with a good number of children attending on a regular basis, the effect of the Coronavirus Pandemic from March 2020 to March 2021 has had a lasting impact on the Club's operation. The Club being affected by two of the three National Lockdowns. The facility continues to have a good reputation at the school it serves namely Sandford St Martins Primary School, as well as the wider community. The current Cost of Living Crisis is the latest challenge the Club has had to face. The Club staffing team have been extremely supportive during these challenging times for the Club, and now has a settled team.

Please see the Trustee Report for 2021 for further information regarding the effects of the Pandemic on the Club's operations including the Furlough scheme. The Club's insurance continues to be provided by Zurich and the policy was renewed on 7th September 2023.

The accounts for the year ending 31/8/2023 have been prepared by our Accountants MKL and our return to the Charity Commission has been completed.

Although the Pandemic is well behind us the effects are still present with more opportunities for parents/carers to be able to work from home resulting in a reduced for childcare, The current Cost of Living crisis which started last year compounded by the world events as a result of the Ukraine conflict which is still on going. All of these have had an impact on our parents/carers financial circumstances. What is clear we face new challenges especially financial as our cost base will remain constant but our income could suffer depending on the wider situation as outlined above. The position regarding our Lease remains unchanged from last year. In last year's report our concern relates to the break clause, which would make us liable for a year's rent of £6000 in the event we had to terminate the lease. Therefore it is in our best interests in view of the uncertainties surrounding Sandmartins' future to continue under the umbrella of the Tenancy at Will which is still the case. When we eventually hear from Dorset Council this will be our recommendation to them based on the present situation. As with the uncertainties that Sandmartins now faces with the current Cost of Living crisis it is not in our interests to commit to a lease with a restrictive break clause. Whether Dorset Council will be flexible remains to be seen we eventually hear from them.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2024

Achievements and performance *(continued)*

Unfortunately due to difficulty in establishing sufficient interest the decision has been made again this year to cancel the AGM for Sandmartins. As mentioned in last year's report we are eligible to submit another application for funding to the Garfield Foundation but as at the time of preparing this Trustee Report we have not done so. Although this option is still available to us when we feel the time is right to seek their support again. However there is guarantee that they will assist us again. This year we have joined the HAF scheme which is run by Dorset Council on behalf of the Department of Education. The Holiday Activities and Food (HAF) program is a free, government program that provides healthy food and activities for children and young people during the school holidays. Under the scheme we receive payment from the Dorset Council for the places we are allocated by them to our Club. The up take under the scheme by parents has been significant and this has helped to produce valuable revenue for our Club. It is important to mention that we continue to live through unprecedented times with the Cost of Living crisis following the Pandemic, that all the staff have remained loyal and supportive. It is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty nine years. As mentioned in last year's report our Trustees have changed and reduced to three Trustees who are as follows:- Valerie Bowbanks Chair Person and Trustee Keith Cranfield Treasurer and Trustee Steve Whitehead Trustee

When speaking to the Charity Commission last year they checked our rules and under section 12.3 it states we must have a minimum of 3 Trustees with a maximum of 12

Financial review

Sandmartins changed to CIO status on 6th August 2014.

The Accountants, MKL Accountants of Swanage have now prepared the seventh year's accounts for the financial year ending 31st August 2022. The CIO continues to be viable on its normal day to day activities of providing childcare. The current pandemic and lockdown has created an uncertain future for Sandmartins and it is possible reserves may need to be used to support the operation. Fundraising is kept in separate accounts.

The trustees' annual report was approved on 15 September 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

118EF2766BC1405...
K Cranfield
Trustee

Sandmartins Activity Club

Independent Examiner's Report to the Trustees of Sandmartins Activity Club

Year ended 31 August 2024

I report to the trustees on my examination of the financial statements of Sandmartins Activity Club ('the charity') for the year ended 31 August 2024.

Responsibilities and basis of report

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

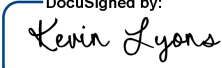
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity 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.

DocuSigned by:

7CB3DB88E538486...
Kevin Lyons FCCA
Independent Examiner

Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Statement of Financial Activities

Year ended 31 August 2024

		2024		2023
		Unrestricted	Total funds	Total funds
	Note	funds	£	£
Income and endowments				
Donations and legacies	4	74,776	74,776	69,344
Investment income	5	100	100	62
Total income		<u>74,876</u>	<u>74,876</u>	<u>69,406</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	70,528	70,528	72,500
Expenditure on charitable activities	7,8	1,980	1,980	2,802
Total expenditure		<u>72,508</u>	<u>72,508</u>	<u>75,302</u>
Net income/(expenditure) and net movement in funds		<u>2,368</u>	<u>2,368</u>	<u>(5,896)</u>
Reconciliation of funds				
Total funds brought forward		11,638	11,638	17,534
Total funds carried forward		<u>14,006</u>	<u>14,006</u>	<u>11,638</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 7 to 13 form part of these financial statements.

Sandmartins Activity Club

Statement of Financial Position

31 August 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	13	2,973	3,854
Current assets			
Debtors	14	41	–
Cash at bank and in hand		13,023	12,696
		13,064	12,696
Creditors: amounts falling due within one year	15	2,031	4,912
Net current assets		11,033	7,784
Total assets less current liabilities		14,006	11,638
Funds of the charity			
Unrestricted funds		14,006	11,638
Total charity funds	16	14,006	11,638

These financial statements were approved by the board of trustees and authorised for issue on 10 June 2025, and are signed on behalf of the board by:

DocuSigned by:

Keith Cranfield

118EF2766BC1405...

K Cranfield
Trustee

The notes on pages 7 to 13 form part of these financial statements.

Sandmartins Activity Club

Notes to the Financial Statements

Year ended 31 August 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Sandford St Martins Primary School, Sandford, BH20 7BN, Dorset.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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

There are no material uncertainties about the charity's ability to continue.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent 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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Plant and machinery	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance

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 charity 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.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Committed giving	71,564	71,564	69,344	69,344
HAF funding	2,262	2,262	–	–
Sustainability grant	950	950	–	–
	<u>74,776</u>	<u>74,776</u>	<u>69,344</u>	<u>69,344</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	<u>100</u>	<u>100</u>	<u>62</u>	<u>62</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

6. Costs of charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of charitable activities	<u>70,528</u>	<u>70,528</u>	<u>72,500</u>	<u>72,500</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Support costs	<u>1,980</u>	<u>1,980</u>	<u>2,802</u>	<u>2,802</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2024 £	Total fund 2023 £
Governance costs	<u>1,980</u>	<u>1,980</u>	<u>2,802</u>

9. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>991</u>	<u>1,284</u>

10. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>990</u>	<u>990</u>

11. Staff costs

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

	2024 £	2023 £
Wages and salaries	45,023	57,396
Social security costs	–	120
Other employee benefits	31	–
	<u>45,054</u>	<u>57,516</u>

The average head count of employees during the year was 8 (2023: 8).

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

12. Trustee remuneration and expenses

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

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2023	1,310	14,680	1,727	17,717
Additions	110	—	—	110
At 31 August 2024	<u>1,420</u>	<u>14,680</u>	<u>1,727</u>	<u>17,827</u>
Depreciation				
At 1 September 2023	1,056	11,404	1,403	13,863
Charge for the year	91	819	81	991
At 31 August 2024	<u>1,147</u>	<u>12,223</u>	<u>1,484</u>	<u>14,854</u>
Carrying amount				
At 31 August 2024	<u>273</u>	<u>2,457</u>	<u>243</u>	<u>2,973</u>
At 31 August 2023	<u>254</u>	<u>3,276</u>	<u>324</u>	<u>3,854</u>

14. Debtors

	2024 £	2023 £
Other debtors	<u>41</u>	<u>—</u>

15. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	<u>2,031</u>	<u>4,912</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2024

16. Analysis of charitable funds

Unrestricted funds				
	At 1 September 2023 £	Income £	Expenditure £	At 31 August 2024 £
General funds	11,638	74,876	(72,508)	14,006

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
General funds	17,534	69,406	(75,302)	11,638

Sandmartins Activity Club

Management Information

Year ended 31 August 2024

The following pages do not form part of the financial statements.

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Committed giving	71,564	69,344
HAF funding	2,262	—
Sustainability grant	950	—
	<u>74,776</u>	<u>69,344</u>
Investment income		
Bank interest receivable	100	62
	<u>100</u>	<u>62</u>
Total income	<u>74,876</u>	<u>69,406</u>
Expenditure		
Costs of other trading activities		
Purchases	11,816	3,229
Wages and salaries	45,023	57,396
Employer's NIC	—	120
Other post-retirement benefits	31	—
Rent	6,000	6,000
Light and heat	2,352	1,502
Repairs and maintenance	1,413	840
Insurance	1,128	1,084
Other establishment	359	358
Other motor/travel costs	110	95
Legal and professional fees	294	413
Telephone	708	643
Other office costs	1,294	820
	<u>70,528</u>	<u>72,500</u>
Expenditure on charitable activities		
Legal and professional fees	990	1,518
Depreciation	990	1,284
	<u>1,980</u>	<u>2,802</u>
Total expenditure	<u>72,508</u>	<u>75,302</u>
Net income/(expenditure)	<u>2,368</u>	<u>(5,896)</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2024

	2024 £	2023 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	11,816	3,229
Charitable activity - wages and salaries	45,023	57,396
Charitable activity - employer's NIC	—	120
Charitable activity - other employee benefits	31	—
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	2,352	1,502
Charitable activity - repairs & maintenance	1,413	840
Charitable activity - insurance	1,128	1,084
Charitable activity - other establishment	359	358
Charitable activity - other motor/travel costs	110	95
Charitable activity - legal and professional fees	294	413
Charitable activity - telephone	708	643
Charitable activity - other office costs	1,294	820
	<u>70,528</u>	<u>72,500</u>
Costs of other trading activities	<u>70,528</u>	<u>72,500</u>
Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	990	1,518
Governance costs - depreciation	990	1,284
	<u>1,980</u>	<u>2,802</u>
Expenditure on charitable activities	<u>1,980</u>	<u>2,802</u>

SANDMARTINS ACTIVITY CLUB

England & Wales - Charity number 1158154

Accounts

CHARITY REGISTRATION NUMBER: 01158154

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2023

MKL ACCOUNTANTS LTD
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Financial Statements

Year ended 31 August 2023

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Statement of cash flows	7
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The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2023

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

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	01158154
Principal office	Sandford St Martins Primary School Sandford Dorset BH20 7BN

The trustees

	A Dolman K Cranfield L Baraclough LL Law Min S Whitehead V Bowbanks	(Resigned 24 January 2024) (Resigned 31 August 2023) (Appointed 3 April 2023)
Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ	

Structure, governance and management

CIO with Voting Members other than its Charity Trustees Association Model Constitution from the Charity Commission

Objectives and activities

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:- Promoting their care and safety Promoting their education and promoting parental involvement Promoting their health and wellbeing Providing services to support them and their families and carers Providing services to individuals holding membership of the CIO

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities *(continued)*

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014.

The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care and educational services to children, which also benefits their families.

The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area. This ensures the older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime.

The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration

Achievements and performance

The start of the new financial year on 1st September 2022 coincides with the start of the sixth year in our new building known as Peppermint House. Although the facility is well established with a good number of children attending on a regular basis, the effect of the Coronavirus Pandemic from March 2020 to March 2021 has had a lasting impact on the Club's operation. The Club being affected by two of the three National Lockdowns. The facility continues to have a good reputation at the school it serves namely Sandford St Martins Primary School, as well as the wider community. The current Cost of Living Crisis is the latest challenge the Club has had to face. The Club staffing team have been extremely supportive during these challenging times for the Club, and now has a settled team. Please see the Trustee Report for 2021 for further information regarding the effects of the Pandemic on the Club's operations including the Furlough scheme.

Please see the Trustee Report for 2021 for further information regarding the effects of the Pandemic on the Club's operations including the Furlough scheme. The Club's insurance continues to be provided by Zurich and the policy was renewed on 7th September 2022. The accounts for the year ending 31/8/2022 have been prepared by our Accountants MKL and our return to the Charity Commission has been completed. Although the Pandemic is well behind us the effects are still present with more opportunities for parents/carers to be able to work from home resulting in a reduced for childcare, The current Cost of Living crisis which started last year compounded by the world events as a result of the Ukraine conflict which is on going now into its second year. All of these have had an impact on our parents/carers financial circumstances.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance *(continued)*

What is clear we face new challenges especially financial as our cost base will remain constant but our income could suffer depending on the wider situation as outlined above. The position regarding our Lease remains unchanged from last year. In last year's report our concern relates to the break clause, which would make us liable for a year's rent of £6000 in the event we had to terminate the lease. Therefore it is in our best interests in view of the uncertainties surrounding Sandmartins' future to continue under the umbrella of the Tenancy at Will which is still the case. When we eventually hear from Dorset Council this will be our recommendation to them based on the present situation. As with the uncertainties that Sandmartins now faces with the current Cost of Living crisis it is not in our interests to commit to a lease with a restrictive break clause. Whether Dorset Council will be flexible remains to be seen we eventually hear from them

Unfortunately due to difficulty in establishing sufficient interest the decision has been made again this year to cancel the AGM for Sandmartins. Further to last years submission to Garfield Weston Foundation when we received a payment of £5000 in July 2022 we have now submitted our annual report to them to satisfy their requirements. We are now eligible to submit another application for funding but as at the time of preparing this Trustee Report we have not done so. Although this option is still available to us when we feel the time is right to seek their support again. However there is guarantee that they will assist us again. It is important to mention that we continue to live through unprecedented times with the Cost of Living crisis following the Pandemic, that all the staff have remained loyal and supportive. It is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty nine years.

Adam Dolman has been removed as at 24th January 2024 this should have been done at the end of the financial year ending 31st August 2023. Also Steve Whitehead has been added as a Trustee with effect from the date the DBS was completed 3rd April 2023. We are also on notice that Lucie Baraclough wishes to stand down following the signing of this year's Trustee Report. This will be actioned once we have new Log in details to the new My Charity Account. Also Lisa Law Min will be removed as she is an inactive Trustee When speaking to the Charity Commission they checked our rules and under section 12.3 it states we must have a minimum of 3 Trustees with a maximum of 12

Financial review

Sandmartins changed to CIO status on 6th August 2014.

The Accountants, MKL Accountants of Swanage have now prepared the seventh year's accounts for the financial year ending 31st August 2022. The CIO continues to be viable on its normal day to day activities of providing childcare. The current pandemic and lockdown has created an uncertain future for Sandmartins and it is possible reserves may need to be used to support the operation. Fundraising is kept in separate accounts.

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

DocuSigned by:

 118EF2766BC1405...
 K Cranfield
 Trustee

Sandmartins Activity Club

Independent Examiner's Report to the Trustees of Sandmartins Activity Club

Year ended 31 August 2023

I report to the trustees on my examination of the financial statements of Sandmartins Activity Club ('the charity') for the year ended 31 August 2023.

Responsibilities and basis of report

As the trustees of the charity 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 2011 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

I have completed my examination. I confirm that no material 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 charity 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.

DocuSigned by:

7CB3DB88E538486...

Kevin Lyons FCCA
Independent Examiner

Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Statement of Financial Activities

Year ended 31 August 2023

		2023		2022
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	69,344	69,344	69,463
Investment income	5	62	62	3
Total income		<u>69,406</u>	<u>69,406</u>	<u>69,466</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	72,500	72,500	73,431
Expenditure on charitable activities	7,8	2,802	2,802	2,660
Total expenditure		<u>75,302</u>	<u>75,302</u>	<u>76,091</u>
Net expenditure and net movement in funds		<u>(5,896)</u>	<u>(5,896)</u>	<u>(6,625)</u>
Reconciliation of funds				
Total funds brought forward		17,534	17,534	24,159
Total funds carried forward		<u>11,638</u>	<u>11,638</u>	<u>17,534</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 8 to 15 form part of these financial statements.

Sandmartins Activity Club

Statement of Financial Position

31 August 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	13	3,854	5,138
Current assets			
Cash at bank and in hand		12,696	17,847
Creditors: amounts falling due within one year	14	4,912	5,451
Net current assets		7,784	12,396
Total assets less current liabilities		11,638	17,534
Funds of the charity			
Unrestricted funds		11,638	17,534
Total charity funds	16	11,638	17,534

These financial statements were approved by the board of trustees and authorised for issue on 5 July 2024, and are signed on behalf of the board by:

DocuSigned by:
Keith Cranfield
118EF2766BC1405...

K Cranfield
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Sandmartins Activity Club

Statement of Cash Flows

Year ended 31 August 2023

	2023 £	2022 £
Cash flows from operating activities		
Net expenditure	(5,896)	(6,625)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,284	1,712
Government grant income	—	(1,228)
Other interest receivable and similar income	(62)	(3)
<i>Changes in:</i>		
Trade and other creditors	(539)	1,791
Cash generated from operations	(5,213)	(4,353)
Interest received	62	3
Net cash used in operating activities	<u>(5,151)</u>	<u>(4,350)</u>
Cash flows from financing activities		
Government grant income	—	1,228
Net cash from financing activities	<u>—</u>	<u>1,228</u>
Net decrease in cash and cash equivalents	(5,151)	(3,122)
Cash and cash equivalents at beginning of year	17,847	21,490
Cash and cash equivalents at end of year	<u>12,696</u>	<u>18,368</u>

The notes on pages 8 to 15 form part of these financial statements.

Sandmartins Activity Club

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Sandford St Martins Primary School, Sandford, Wareham, BH20 7BN, Dorset.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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 accounts are prepared on a going concern basis but there is uncertainty due to Covid 19 issues as referred to in the Trustees Report.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent 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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	25% reducing balance

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Committed giving	69,344	69,344	61,635	61,635

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Grants				
Grants receivable	—	—	6,600	6,600
Government grant income	—	—	1,228	1,228
	<u>69,344</u>	<u>69,344</u>	<u>69,463</u>	<u>69,463</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Interest received on deposits	<u>62</u>	<u>62</u>	<u>3</u>	<u>3</u>

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Charitable activity - goods purchased	3,229	3,229	3,268	3,268
Charitable activity - wages and salaries	57,396	57,396	57,656	57,656
Charitable activity - staff costs and training	120	120	417	417
Charitable activity - rent	6,000	6,000	6,000	6,000
Charitable activity - light & heat	1,502	1,502	2,116	2,116
Charitable activity - repairs & maintenance	840	840	847	847
Charitable activity - insurance	1,084	1,084	1,057	1,057
Charitable activity - other establishment	358	358	630	630
Charitable activity - other motor/travel costs	95	95	46	46
Charitable activity - subscriptions	413	413	335	335
Charitable activity - telephone	643	643	663	663
Charitable activity - office costs and advertising	820	820	396	396
	<u>72,500</u>	<u>72,500</u>	<u>73,431</u>	<u>73,431</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Support costs	<u>2,802</u>	<u>2,802</u>	<u>2,660</u>	<u>2,660</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

8. Expenditure on charitable activities by activity type

	Support costs	Total funds	Total fund
	£	2023	2022
	£	£	£
Governance costs	2,802	2,802	2,660

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	1,284	1,712

10. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	990	948

11. Staff costs

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

	2023	2022
	£	£
Wages and salaries	57,396	57,656
Other employee benefits	120	417
	57,516	58,073

The average head count of employees during the year was 8 (2022: 8).

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

13. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2022 and 31 August 2023	<u>1,310</u>	<u>14,680</u>	<u>1,727</u>	<u>17,717</u>
Depreciation				
At 1 September 2022	972	10,312	1,295	12,579
Charge for the year	<u>84</u>	<u>1,092</u>	<u>108</u>	<u>1,284</u>
At 31 August 2023	<u>1,056</u>	<u>11,404</u>	<u>1,403</u>	<u>13,863</u>
Carrying amount				
At 31 August 2023	<u>254</u>	<u>3,276</u>	<u>324</u>	<u>3,854</u>
At 31 August 2022	<u>338</u>	<u>4,368</u>	<u>432</u>	<u>5,138</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	<u>4,912</u>	<u>5,451</u>

15. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>1,228</u>

16. Analysis of charitable funds

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 20 23 £
General funds	<u>17,534</u>	<u>69,406</u>	<u>(75,302)</u>	<u>11,638</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>24,159</u>	<u>69,466</u>	<u>(76,091)</u>	<u>17,534</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	3,853	3,853
Current assets	12,696	12,696
Creditors less than 1 year	(4,911)	(4,911)
Net assets	11,638	11,638

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	5,138	5,138
Current assets	17,847	17,847
Creditors less than 1 year	(5,451)	(5,451)
Net assets	17,534	17,534

18. Analysis of changes in net debt

	At 1 Sep 2022	Cash flows	At 31 Aug 2023
	£	£	£
Cash at bank and in hand	17,847	(5,151)	12,696

Sandmartins Activity Club

Management Information

Year ended 31 August 2023

The following pages do not form part of the financial statements.

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Committed giving	69,344	61,635
Grants receivable	—	6,600
Government grant income	—	1,228
	<u>69,344</u>	<u>69,463</u>
Investment income		
Interest received on deposits	<u>62</u>	<u>3</u>
Total income	<u>69,406</u>	<u>69,466</u>
Expenditure		
Costs of other trading activities		
Purchases	3,229	3,268
Wages and salaries	57,396	57,656
Other post-retirement benefits	120	417
Rent	6,000	6,000
Light and heat	1,502	2,116
Repairs and maintenance	840	847
Insurance	1,084	1,057
Other establishment	358	630
Other motor/travel costs	95	46
Legal and professional fees	413	335
Telephone	643	663
Other office costs	820	396
	<u>72,500</u>	<u>73,431</u>
Expenditure on charitable activities		
Legal and professional fees	1,518	948
Depreciation	<u>1,284</u>	<u>1,712</u>
	<u>2,802</u>	<u>2,660</u>
Total expenditure	<u>75,302</u>	<u>76,091</u>
Net expenditure	<u>(5,896)</u>	<u>(6,625)</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2023

	2023 £	2022 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	3,229	3,268
Charitable activity - wages and salaries	57,396	57,656
Charitable activity - staff costs and training	120	417
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	1,502	2,116
Charitable activity - repairs & maintenance	840	847
Charitable activity - insurance	1,084	1,057
Charitable activity - other establishment	358	630
Charitable activity - other motor/travel costs	95	46
Charitable activity - subscriptions	413	335
Charitable activity - telephone	643	663
Charitable activity - office costs and advertising	820	396
	<u>72,500</u>	<u>73,431</u>
Costs of other trading activities	<u>72,500</u>	<u>73,431</u>
Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	990	948
Governance costs - legal and other professional fees	528	–
Governance costs - depreciation	1,284	1,712
	<u>2,802</u>	<u>2,660</u>
Expenditure on charitable activities	<u>2,802</u>	<u>2,660</u>

SANDMARTINS ACTIVITY CLUB

England & Wales - Charity number 1158154

Accounts

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2022

MKL ACCOUNTANTS LTD
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Financial Statements

Year ended 31 August 2022

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Statement of cash flows	7
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Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2022

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

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	01158154
Principal office	Sandford St Martins Primary School Sandford Dorset BH20 7BN

The trustees

A Dolman
K Cranfield
L Baraclough
LL Law Min
V Bowbanks

Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ
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Structure, governance and management

CIO with Voting Members other than its Charity Trustees Association Model Constitution from the Charity Commission

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Objectives and activities

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:- Promoting their care and safety Promoting their education and promoting parental involvement Promoting their health and wellbeing Providing services to support them and their families and carers Providing services to individuals holding membership of the CIO

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014. The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care and educational services to children, which also benefits their families. The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area, in that older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime. The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration.

Achievements and performance

The start of the new financial year on 1st September 2021 coincides with the start of the fifth year in our new building known as Peppermint House. Although the facility is well established with a good number of children attending on a regular basis, the effect of the Coronavirus Pandemic from March 2020 to March 2021 has had a serious impact on the Club's operation. The Club being affected by two of the three National Lockdowns. The facility continues to have a good reputation at the school it serves namely Sandford St Martins Primary School, as well as the wider community. The Club staffing team have been extremely supportive during these challenging times for the Club now has a settled team. Please see last years Trustee Report for further information regarding the effects of the Pandemic on the Club's operations including the Furlough scheme. The Club's insurance continues to be provided by Zurich and the policy was renewed on 7th September 2022.

The accounts for the year ending 31/8/2021 have been prepared by our Accountants MKL and our return to the Charity Commission has been completed. Although the Pandemic is behind us the latest Cost of Living crisis compounded by the world events as a result of the Ukraine conflict have had an impact on our parents/carers financial circumstances. What is clear we face new challenges especially financial as our cost base will remain constant but our income could suffer depending on the wider situation as outlined above.

The position regarding our Lease remains unchanged from last year.

In last year's report our concern relates to the break clause, which would make us liable for a year's rent of £6000 in the event we had to terminate the lease. Therefore it is in our best interests in view of the uncertainties surrounding Sandmartins' future to continue under the umbrella of the Tenancy at Will which is still the case. When we eventually hear from Dorset Council this will be our recommendation to them based on the present situation. As with the uncertainties that Sandmartins now faces with the current Cost of Living crisis it is not in our interests to commit to a lease with a restrictive break clause. Whether Dorset Council will be flexible remains to be seen we eventually hear from them.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2022

Achievements and performance *(continued)*

Unfortunately due to difficulty in establishing sufficient interest the decision has been made again this year to cancel the AGM for Sandmartins. Sandmartins has been successful with the Additional Restrictions Grants administered by Dorset Council and a further payments has been received from them for £1600 in March 2022. Also with uncertainties with our financial viability a further application was made to Garfield Weston Foundation in April 2022 for a grant and we were successful in receiving a payment in July 2022 for £5000. This has helped to provide a valuable buffer for our finances at this difficult time as a result of the current Cost of Living crisis.

It is important to mention that we continue to live through unprecedented times with the Cost of Living crisis following the Pandemic, that all the staff have remained loyal and supportive. It is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty-five years.

Financial review

Sandmartins changed to CIO status on 6th August 2014.

The Accountants, MKL Accountants of Swanage have now prepared the seventh year's accounts for the financial year ending 31st August 2021. The CIO continues to be viable on its normal day to day activities of providing childcare. The current pandemic and lockdown has created an uncertain future for Sandmartins and it is possible reserves may need to be used to support the operation. Fundraising is kept in separate accounts.

The trustees' annual report was approved on 15 September 2022 and signed on behalf of the board of trustees by:

K Cranfield
Trustee

Sandmartins Activity Club

Independent Examiner's Report to the Trustees of Sandmartins Activity Club

Year ended 31 August 2022

I report to the trustees on my examination of the financial statements of Sandmartins Activity Club ('the charity') for the year ended 31 August 2022.

Responsibilities and basis of report

As the trustees of the charity 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 2011 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

I have completed my examination. I confirm that no material 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 charity 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.

Kevin Lyons FCCA
Independent Examiner

Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Statement of Financial Activities

Year ended 31 August 2022

		2022		2021
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	69,463	69,463	57,078
Investment income	5	3	3	1
Total income		<u>69,466</u>	<u>69,466</u>	<u>57,079</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	6	73,431	73,431	67,182
Expenditure on charitable activities	7,8	2,660	2,660	3,009
Other expenditure	9	—	—	(232)
Total expenditure		<u>76,091</u>	<u>76,091</u>	<u>69,959</u>
Net expenditure and net movement in funds		<u>(6,625)</u>	<u>(6,625)</u>	<u>(12,880)</u>
Reconciliation of funds				
Total funds brought forward		24,159	24,159	37,039
Total funds carried forward		<u>17,534</u>	<u>17,534</u>	<u>24,159</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 8 to 15 form part of these financial statements.

Sandmartins Activity Club

Statement of Financial Position

31 August 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	5,138	6,329
Current assets			
Cash at bank and in hand		17,847	21,490
Creditors: amounts falling due within one year	15	5,451	3,660
Net current assets		12,396	17,830
Total assets less current liabilities		17,534	24,159
Funds of the charity			
Unrestricted funds		17,534	24,159
Total charity funds	17	17,534	24,159

These financial statements were approved by the board of trustees and authorised for issue on 19 June 2023, and are signed on behalf of the board by:

K Cranfield
Trustee

The notes on pages 8 to 15 form part of these financial statements.

Sandmartins Activity Club

Statement of Cash Flows

Year ended 31 August 2022

	2022 £	2021 £
Cash flows from operating activities		
Net expenditure	(6,625)	(12,880)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,712	2,108
Government grant income	(1,228)	(14,547)
Other interest receivable and similar income	(3)	(1)
Gains on disposal of tangible fixed assets	—	(232)
<i>Changes in:</i>		
Trade and other creditors	1,791	526
Cash generated from operations	(4,353)	(25,026)
Interest received	3	1
Net cash used in operating activities	<u>(4,350)</u>	<u>(25,025)</u>
Cash flows from investing activities		
Proceeds from sale of tangible assets	—	695
Net cash from investing activities	<u>—</u>	<u>695</u>
Cash flows from financing activities		
Government grant income	1,228	14,547
Net cash from financing activities	<u>1,228</u>	<u>14,547</u>
Net decrease in cash and cash equivalents	(3,122)	(9,783)
Cash and cash equivalents at beginning of year	<u>21,490</u>	<u>31,041</u>
Cash and cash equivalents at end of year	<u>18,368</u>	<u>21,258</u>

The notes on pages 8 to 15 form part of these financial statements.

Sandmartins Activity Club

Notes to the Financial Statements

Year ended 31 August 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Sandford St Martins Primary School, Sandford, Wareham, BH20 7BN, Dorset.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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 accounts are prepared on a going concern basis but there is uncertainty due to Covid 19 issues as referred to in the Trustees Report.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent 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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Plant and machinery	-	25% reducing balance
Fixtures and fittings	-	25% reducing balance
Equipment	-	25% reducing balance

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Committed giving	61,635	61,635	32,894	32,894

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Grants				
Grants receivable	6,600	6,600	9,637	9,637
Government grant income	1,228	1,228	14,547	14,547
	<u>69,463</u>	<u>69,463</u>	<u>57,078</u>	<u>57,078</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest received on deposits	<u>3</u>	<u>3</u>	<u>1</u>	<u>1</u>

6. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Charitable activity - goods purchased	3,268	3,268	1,796	1,796
Charitable activity - wages and salaries	57,656	57,656	52,968	52,968
Charitable activity - staff costs and training	417	417	134	134
Charitable activity - rent	6,000	6,000	6,000	6,000
Charitable activity - light & heat	2,116	2,116	682	682
Charitable activity - repairs & maintenance	847	847	2,260	2,260
Charitable activity - insurance	1,057	1,057	1,051	1,051
Charitable activity - other establishment	630	630	605	605
Charitable activity - other motor/travel costs	46	46	50	50
Charitable activity - subscriptions	335	335	423	423
Charitable activity - telephone	663	663	719	719
Charitable activity - office costs and advertising	396	396	494	494
	<u>73,431</u>	<u>73,431</u>	<u>67,182</u>	<u>67,182</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Support costs	<u>2,660</u>	<u>2,660</u>	<u>3,009</u>	<u>3,009</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2022	Total fund 2021
	£	£	£
Governance costs	<u>2,660</u>	<u>2,660</u>	<u>3,009</u>

9. Other expenditure

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>—</u>	<u>—</u>	<u>(232)</u>	<u>(232)</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	1,712	2,108
Gains on disposal of tangible fixed assets	<u>—</u>	<u>(232)</u>

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>948</u>	<u>900</u>

12. Staff costs

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

	2022 £	2021 £
Wages and salaries	57,656	52,968
Other employee benefits	417	134
	<u>58,073</u>	<u>53,102</u>

The average head count of employees during the year was 8 (2021: 8).

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

13. Trustee remuneration and expenses

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2021 and 31 August 2022	<u>1,310</u>	<u>14,680</u>	<u>1,727</u>	<u>17,717</u>
Depreciation				
At 1 September 2021	859	8,856	1,152	10,867
Charge for the year	<u>113</u>	<u>1,456</u>	<u>143</u>	<u>1,712</u>
At 31 August 2022	<u>972</u>	<u>10,312</u>	<u>1,295</u>	<u>12,579</u>
Carrying amount				
At 31 August 2022	<u>338</u>	<u>4,368</u>	<u>432</u>	<u>5,138</u>
At 31 August 2021	<u>451</u>	<u>5,824</u>	<u>575</u>	<u>6,850</u>

15. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	<u>5,451</u>	<u>3,660</u>

16. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022 £	2021 £
Recognised in income from donations and legacies:		
Government grants income	<u>1,228</u>	<u>14,547</u>

17. Analysis of charitable funds

Unrestricted funds

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 20 22 £
General funds	<u>24,159</u>	<u>69,466</u>	<u>(76,091)</u>	<u>17,534</u>

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 20 21 £
General funds	<u>37,039</u>	<u>57,079</u>	<u>(69,959)</u>	<u>24,159</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

18. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	5,138	5,138
Current assets	17,847	17,847
Creditors less than 1 year	(5,451)	(5,451)
Net assets	<u>17,534</u>	<u>17,534</u>

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,329	6,329
Current assets	21,490	21,490
Creditors less than 1 year	(3,660)	(3,660)
Net assets	<u>24,159</u>	<u>24,159</u>

19. Analysis of changes in net debt

	At 1 Sep 2021 £	Cash flows £	At 31 Aug 2022 £
Cash at bank and in hand	<u>21,490</u>	<u>(3,643)</u>	<u>17,847</u>

Sandmartins Activity Club

Management Information

Year ended 31 August 2022

The following pages do not form part of the financial statements.

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Committed giving	61,635	32,894
Grants receivable	6,600	9,637
Government grant income	1,228	14,547
	<u>69,463</u>	<u>57,078</u>
Investment income		
Interest received on deposits	3	1
	<u>3</u>	<u>1</u>
Total income	<u>69,466</u>	<u>57,079</u>
Expenditure		
Costs of other trading activities		
Purchases	3,268	1,796
Wages and salaries	57,656	52,968
Other post-retirement benefits	417	134
Rent	6,000	6,000
Light and heat	2,116	682
Repairs and maintenance	847	2,260
Insurance	1,057	1,051
Other establishment	630	605
Other motor/travel costs	46	50
Legal and professional fees	335	423
Telephone	663	719
Other office costs	396	494
	<u>73,431</u>	<u>67,182</u>
Expenditure on charitable activities		
Legal and professional fees	948	900
Depreciation	1,712	2,109
	<u>2,660</u>	<u>3,009</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	—	(232)
	<u>—</u>	<u>(232)</u>
Total expenditure	<u>76,091</u>	<u>69,959</u>
Net expenditure	<u>(6,625)</u>	<u>(12,880)</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2022

	2022 £	2021 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	3,268	1,796
Charitable activity - wages and salaries	57,656	52,968
Charitable activity - staff costs and training	417	134
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	2,116	682
Charitable activity - repairs & maintenance	847	2,260
Charitable activity - insurance	1,057	1,051
Charitable activity - other establishment	630	605
Charitable activity - other motor/travel costs	46	50
Charitable activity - subscriptions	335	423
Charitable activity - telephone	663	719
Charitable activity - office costs and advertising	396	494
	<u>73,431</u>	<u>67,182</u>
 Costs of other trading activities	 <u>73,431</u>	 <u>67,182</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	948	900
Governance costs - depreciation	1,712	2,109
	<u>2,660</u>	<u>3,009</u>
 Expenditure on charitable activities	 <u>2,660</u>	 <u>3,009</u>

SANDMARTINS ACTIVITY CLUB

England & Wales - Charity number 1158154

Accounts

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2021

MKL ACCOUNTANTS LTD
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Financial Statements

Year ended 31 August 2021

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Statement of cash flows	8
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Detailed statement of financial activities	18
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Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2021

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

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	01158154
Principal office	Sandford St Martins Primary School Sandford Dorset BH20 7BN

The trustees

A Dolman
K Cranfield
L Baraclough
LL Law Min
V Bowbanks

Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ
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Structure, governance and management

CIO with Voting Members other than its Charity Trustees Association Model Constitution from the Charity Commission

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Objectives and activities

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:- Promoting their care and safety Promoting their education and promoting parental involvement Promoting their health and wellbeing Providing services to support them and their families and carers Providing services to individuals holding membership of the CIO

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014. The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care and educational services to children, which also benefits their families. The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area, in that older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime. The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration.

Achievements and performance

The start of the new financial year on 1st September 2020 coincides with the start of the fourth year in our new building known as Peppermint House. Although the facility is now well established with a good number of children attending on a regular basis, the effect of the Coronavirus Pandemic has had a serious impact of the Club's operation. The facility continues to have a good reputation at the school it serves namely Sandford St Martin Primary School, as well as the wider community.

The Club staffing team have been extremely supportive during these challenging times for the Club now has a settled team.

As already mentioned in last years report the main event, which has had a serious impact on Sandmartins, is the outbreak of Coronavirus and this has continued into the years report. The Club originally closed on 23rd March 2020, but despite Government indicating the Club could reopen at the beginning of June due to the restrictive nature of these guidelines the Club was unable to reopen until the start of the Autumn term in September 2020. This was in line with the full reopening of schools.

The reopening of Sandmartins last September 2020 proved to be difficult, as mentioned in last years report, as a considerable number of changes had to be made to be Covid 19 secure.

In summary the childrens space in the club has been altered to accommodate the school's year groups to ensure mixing is kept to a minimum. Also PPE has had to be brought, as well as sanitiser products.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*

In addition last September a marquee was bought to create extra space outside for the children. Another shed was also erected to house the lawn mower which has freed up the barn shed to be used by the children, again creating extra space outside. Unfortunately the marquee proved to be unsuccessful as it was destroyed in the storms in October 2020. Luckily for the Club after raising a dispute with the Company that supplied the marquee we were able to obtain a full refund of the cost amounting to £926.29.

On the advice of Cool Tec who maintain our air-conditioning was modified in September 2020 so that there is an additional supply of fresh air to the cassette. This measure will help reduce the spread of the virus. In addition the staff have continued to keep the windows open as much as possible to maximise the flow of fresh air into the building.

The staff had been placed on furlough during the lockdown period and this continued the Club reopened in September 2020. One grant for £6000 has been received from Dorset Council in respect of Covid 19. It was anticipated that £10K would be received but this was scaled back by the Council due to demand.

As mentioned in last year's report we have now changed our insurers to Zurich who were considerably cheaper than Covea at £1050.09 for buildings and contents. The policy is due for renewal on the 7th September 2021. The policy has now been renewed at a cost of £1058.18 and is paid by direct debit over 10 months with no additional cost.

The accounts for the year ending 31/8/2020 have been prepared by our Accountants MKL and our return to the Charity Commission has been completed.

The present pandemic situation has created a very uncertain future for Sandmartins as a result of the new rules and restrictions imposed by the Government as outlined earlier in this report.

What is clear we face new challenges especially financial as our cost base will remain constant but our income could suffer depending on the wider situation in the economy.

Notwithstanding our comments last year regarding the Lease the situation still remains on-going. In view of the lack of progress our Solicitor Rebecca Keesham of Humphries Kirk has advised that they wish to close the file. This has now been done and our cheque for £50 as a deposit has been returned to us.

As far as Dorset Council is concerned we understand that there have been changes to the staff as well as their Solicitors Department resulting in no communication being received on the subject of the lease.

As highlighted in last year's report our concern relates to the break clause, which would make us liable for a year's rent of £6000 in the event we had to terminate the lease.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2021

Achievements and performance *(continued)*

Therefore it is in our best interests in view of the uncertainties surrounding Sandmartins' future to continue under the umbrella of the Tenancy at Will.

When we eventually hear from Dorset Council this will be our recommendation to them based on the present situation. As with the uncertainties that Sandmartins now faces with the pandemic still on-going it is not in our interests to commit to a lease with a restrictive break clause. Whether Dorset Council will be flexible remains to be seen.

Although the restrictions surrounding Covid 19 have been lifted by the Government, the decision has been made again this year to cancel the AGM for Sandmartins for safety reasons.

Sandmartins has been successful with the Additional Restrictions Grants administered by Dorset Council and two payments have been received.

Also in January 2021 when our financial viability was uncertain an application was made to Garfield Weston Foundation for a grant and we were successful in receiving a payment in April 2021 for £5000. This has helped to provide a valuable buffer for our finances at this difficult time as a result of the pandemic.

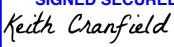
It is important to mention that during these unprecedented times with the pandemic and lockdown, that all the staff have remained loyal and supportive. It is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty-five years.

Financial review

Sandmartins changed to CIO status on 6th August 2014.

MKL Accountants of Swanage have now prepared the years accounts for the financial year ending 31st August 2021. The CIO continues to be viable on its normal day-to-day activities of providing childcare. The current pandemic and lockdown has created an uncertain future for Sandmartins and it is possible reserves may need to be used to support the operation. Fundraising is kept in separate accounts.

The trustees' annual report was approved on 15 September 2021 and signed on behalf of the board of trustees by:

SIGNED SECURELY

13/06/2022 at 3:29:06 PM UTC

K Cranfield
Trustee

Sandmartins Activity Club

Independent Examiner's Report to the Trustees of Sandmartins Activity Club

Year ended 31 August 2021

I report to the trustees on my examination of the financial statements of Sandmartins Activity Club ('the charity') for the year ended 31 August 2021.

Responsibilities and basis of report

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

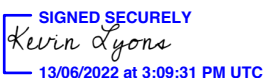
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 charity 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.

 SIGNED SECURELY
Kevin Lyons
13/06/2022 at 3:09:31 PM UTC

Kevin Lyons FCCA
Independent Examiner

Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Statement of Financial Activities

Year ended 31 August 2021

		2021		2020
		Unrestricted funds	Total funds	Total funds
	Note	£	£	£
Income and endowments				
Donations and legacies	4	57,078	57,078	65,306
Other trading activities	5	—	—	153
Investment income	6	1	1	10
Total income		<u>57,079</u>	<u>57,079</u>	<u>65,469</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	67,182	67,182	61,523
Expenditure on charitable activities	8,9	3,009	3,009	3,920
Other expenditure	10	(232)	(232)	—
Total expenditure		<u>69,959</u>	<u>69,959</u>	<u>65,443</u>
Net (expenditure)/income and net movement in funds		<u>(12,880)</u>	<u>(12,880)</u>	<u>26</u>
Reconciliation of funds				
Total funds brought forward		37,039	37,039	37,013
Total funds carried forward		<u>24,159</u>	<u>24,159</u>	<u>37,039</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 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Statement of Financial Position

31 August 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	15	6,329	9,132
Current assets			
Cash at bank and in hand		21,490	31,041
Creditors: amounts falling due within one year	16	3,660	3,134
Net current assets		17,830	27,907
Total assets less current liabilities		24,159	37,039
Funds of the charity			
Unrestricted funds		24,159	37,039
Total charity funds	18	24,159	37,039

These financial statements were approved by the board of trustees and authorised for issue on 15 June 2022, and are signed on behalf of the board by:

SIGNED SECURELY
Keith Cranfield
13/06/2022 at 3:29:06 PM UTC

K Cranfield
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Statement of Cash Flows

Year ended 31 August 2021

	2021 £	2020 £
Cash flows from operating activities		
Net (expenditure)/income	(12,880)	26
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	2,108	3,044
Government grant income	(14,547)	(9,507)
Other interest receivable and similar income	(1)	(10)
Gains on disposal of tangible fixed assets	(232)	–
<i>Changes in:</i>		
Trade and other debtors	–	43
Trade and other creditors	526	(4,322)
Cash generated from operations	(25,026)	(10,726)
Interest received	1	10
Net cash used in operating activities	<u>(25,025)</u>	<u>(10,716)</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(2,857)
Proceeds from sale of tangible assets	695	–
Net cash from/(used in) investing activities	<u>695</u>	<u>(2,857)</u>
Cash flows from financing activities		
Government grant income	14,547	9,507
Net cash from financing activities	<u>14,547</u>	<u>9,507</u>
Net decrease in cash and cash equivalents	(9,783)	(4,066)
Cash and cash equivalents at beginning of year	31,041	35,188
Cash and cash equivalents at end of year	<u>21,258</u>	<u>31,122</u>

The notes on pages 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Notes to the Financial Statements

Year ended 31 August 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Sandford St Martins Primary School, Sandford, Wareham, BH20 7BN, Dorset.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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 accounts are prepared on a going concern basis but there is uncertainty due to Covid 19 issues as referred to in the Trustees Report.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent 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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Plant and machinery	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Donations				
Committed giving	32,894	32,894	49,799	49,799

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Grants				
Grants receivable	9,637	9,637	6,000	6,000
Government grant income	14,547	14,547	9,507	9,507
	<u>57,078</u>	<u>57,078</u>	<u>65,306</u>	<u>65,306</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	—	—	153	153

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest received on deposits	1	1	10	10

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Charitable activity - goods purchased	1,796	1,796	2,669	2,669
Charitable activity - wages and salaries	52,968	52,968	45,348	45,348
Charitable activity - staff costs and training	134	134	208	208
Charitable activity - rent	6,000	6,000	6,000	6,000
Charitable activity - light & heat	682	682	1,283	1,283
Charitable activity - repairs & maintenance	2,260	2,260	3,072	3,072
Charitable activity - insurance	1,051	1,051	403	403
Charitable activity - other establishment	605	605	404	404
Charitable activity - other motor/travel costs	50	50	121	121
Charitable activity - subscriptions	423	423	398	398
Charitable activity - telephone	719	719	701	701
Charitable activity - office costs and advertising	494	494	916	916
	<u>67,182</u>	<u>67,182</u>	<u>61,523</u>	<u>61,523</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Support costs	<u>3,009</u>	<u>3,009</u>	<u>3,920</u>	<u>3,920</u>

9. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2021 £	Total fund 2020 £
Governance costs	<u>3,009</u>	<u>3,009</u>	<u>3,920</u>

10. Other expenditure

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Loss on disposal of tangible fixed assets held for charity's own use	<u>(232)</u>	<u>(232)</u>	<u>—</u>	<u>—</u>

11. Net (expenditure)/income

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

	2021 £	2020 £
Depreciation of tangible fixed assets	2,108	3,044
Gains on disposal of tangible fixed assets	<u>(232)</u>	<u>—</u>

12. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>900</u>	<u>935</u>

13. Staff costs

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

	2021 £	2020 £
Wages and salaries	52,968	45,348
Other employee benefits	<u>134</u>	<u>208</u>
	<u>53,102</u>	<u>45,556</u>

The average head count of employees during the year was 8 (2020: 8).

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

14. Trustee remuneration and expenses

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

15. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2020	1,310	14,680	1,727	17,717
Disposals	–	(926)	–	(926)
At 31 August 2021	<u>1,310</u>	<u>13,754</u>	<u>1,727</u>	<u>16,791</u>
Depreciation				
At 1 September 2020	709	6,915	961	8,585
Charge for the year	150	1,767	191	2,108
Disposals	–	(231)	–	(231)
At 31 August 2021	<u>859</u>	<u>8,451</u>	<u>1,152</u>	<u>10,462</u>
Carrying amount				
At 31 August 2021	<u>451</u>	<u>5,303</u>	<u>575</u>	<u>6,329</u>
At 31 August 2020	<u>601</u>	<u>7,765</u>	<u>766</u>	<u>9,132</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	<u>3,660</u>	<u>3,134</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021 £	2020 £
Recognised in income from donations and legacies:		
Government grants income	<u>14,547</u>	<u>9,507</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 September 2020 £	Income £	Expenditure £	At 31 August 2021 £
General funds	<u>37,039</u>	<u>57,079</u>	<u>(69,959)</u>	<u>24,159</u>

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
General funds	<u>37,013</u>	<u>65,469</u>	<u>(65,443)</u>	<u>37,039</u>

19. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2021 £
Tangible fixed assets	6,329	6,329
Current assets	21,490	21,490
Creditors less than 1 year	<u>(3,660)</u>	<u>(3,660)</u>
Net assets	<u>24,159</u>	<u>24,159</u>

	Unrestricted Funds £	Total Funds 2020 £
Tangible fixed assets	9,132	9,132
Current assets	31,041	31,041
Creditors less than 1 year	<u>(3,134)</u>	<u>(3,134)</u>
Net assets	<u>37,039</u>	<u>37,039</u>

20. Analysis of changes in net debt

	At 1 Sep 2020 £	Cash flows £	At 31 Aug 2021 £
Cash at bank and in hand	<u>31,041</u>	<u>(9,551)</u>	<u>21,490</u>

Sandmartins Activity Club

Management Information

Year ended 31 August 2021

The following pages do not form part of the financial statements.

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Committed giving	32,894	49,799
Grants receivable	9,637	6,000
Government grant income	14,547	9,507
	<u>57,078</u>	<u>65,306</u>
Other trading activities		
Fundraising events	—	153
	<u>—</u>	<u>153</u>
Investment income		
Interest received on deposits	1	10
	<u>1</u>	<u>10</u>
Total income	<u>57,079</u>	<u>65,469</u>
Expenditure		
Costs of other trading activities		
Purchases	1,796	2,669
Wages and salaries	52,968	45,348
Staff costs and training	134	208
Rent	6,000	6,000
Light and heat	682	1,283
Repairs and maintenance	2,260	3,072
Insurance	1,051	403
Other establishment	605	404
Other motor/travel costs	50	121
Legal and professional fees	423	398
Telephone	719	701
Other office costs	494	916
	<u>67,182</u>	<u>61,523</u>
Expenditure on charitable activities		
Legal and professional fees	900	876
Depreciation	2,109	3,044
	<u>3,009</u>	<u>3,920</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	(232)	—
	<u>(232)</u>	<u>—</u>
Total expenditure	<u>69,959</u>	<u>65,443</u>

Sandmartins Activity Club

Detailed Statement of Financial Activities *(continued)*

Year ended 31 August 2021

	2021 £	2020 £
Net (expenditure)/income	<u>(12,880)</u>	<u>26</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2021

	2021 £	2020 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	1,796	2,669
Charitable activity - wages and salaries	52,968	45,348
Charitable activity - staff costs and training	134	208
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	682	1,283
Charitable activity - repairs & maintenance	2,260	3,072
Charitable activity - insurance	1,051	403
Charitable activity - other establishment	605	404
Charitable activity - other motor/travel costs	50	121
Charitable activity - subscriptions	423	398
Charitable activity - telephone	719	701
Charitable activity - office costs and advertising	494	916
	<u>67,182</u>	<u>61,523</u>
 Costs of other trading activities	 <u>67,182</u>	 <u>61,523</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	900	876
Governance costs - depreciation	2,109	3,044
	<u>3,009</u>	<u>3,920</u>
 Expenditure on charitable activities	 <u>3,009</u>	 <u>3,920</u>

SANDMARTINS ACTIVITY CLUB

England & Wales - Charity number 1158154

Accounts

CHARITY REGISTRATION NUMBER: 1158254

Sandmartins Activity Club
Unaudited Financial Statements
31 August 2020

MKL ACCOUNTANTS LTD
Chartered Certified Accountants
Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Financial Statements

Year ended 31 August 2020

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Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	19

Sandmartins Activity Club

Trustees' Annual Report

Year ended 31 August 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 August 2020.

Reference and administrative details

Registered charity name	Sandmartins Activity Club
Charity registration number	1158254
Principal office	Sandford St Martins Primary School Sandford Dorset BH20 7BN

The trustees

A Dolman
Keith Cranfield
L Baraclough
LL Law Min
V Bowbanks

Independent examiner	Kevin Lyons FCCA Herston Cross House 230 High Street Swanage Dorset BH19 2PQ
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Structure, governance and management

CIO with Voting Members other than its Charity Trustees Association Model Constitution from the Charity Commission

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Objectives and activities

The Charity works for the public benefit having as its objectives the development and education of children and young people in particular by:- Promoting their care and safety Promoting their education and promoting parental involvement Promoting their health and wellbeing Providing services to support them and their families and carers Providing services to individuals holding membership of the CIO

Sandmartins Activity Club is a childcare facility originally operating as an Unincorporated organisation on a non-profit making basis. Sandmartins changed to a CIO and became a Charity registered with the Charity Commissioners on 6th August 2014. The main activities undertaken for the public benefit are to provide a stimulating and nurturing environment for the children attending the facility as well as developing their skills and abilities which is vitally important to the working parents/carers. Sandmartins also contributes to the general well being of specific sections of the public in delivering care and educational services to children, which also benefits their families. The services provided by Sandmartins also has a public benefit as it is seen to assist the wider community of Sandford Dorset, and the surrounding area, in that older children have a safe venue in which they can relax and spend time with friends, rather than hang out in public places which can often cause social tension and petty crime. The Trustees of Sandmartins have full regard to the guidance issued by the Charity Commission on public benefit and are able to comply with the requirements and conditions of the Statutory Declaration.

Achievements and performance

The start of the new financial year on 1st September 2019 coincides with the start of the third year in our new building known as Peppermint House. The facility is now well established with a good number of children attending on a regular basis with the facility having a good reputation at the school it serves namely Sandford St Martin Primary School, as well as the wider community.

The staffing referred to in last years report has now been resolved and the Club now has a settled team. One new member as recruited in December 2019 having worked for the Club previously. The main event, which has had a serious impact on Sandmartins is the outbreak of Coronavirus. This resulted in the Club closing on the 23rd March 2020. Although the government indicated the Club could reopen at the beginning of June due to the restrictive nature of these guidelines the Club was unable to open until the start of the Autumn term in September 2020. This was in line with the full reopening of schools.

The reopening of Sandmartins has proved to be difficult, as a considerable number of changes have had to be Covid 19 secure. In summary the children's space in the club has been altered to accommodate the school's year groups to ensure mixing is kept to a minimum. Also, PPE has had to be bought, as well as sanitiser products. In addition, a marquee has been bought to create extra space outside for the children. Another shed has been erected to house the lawn mower which has freed up the barn shed to be used by the children, again creating extra space outside. On the advice of Cool Tec who maintain our air-conditioning this has to be modified so that there is an additional supply of fresh air to the cassette. This measure will help reduce the spread of the virus. Until the installation is undertaken expected later in September 2020 the unit will be turned off and windows will be opened as much as possible.

The staff have been placed on Furlough during the lockdown period. One grant for £6,000 has been received from Dorset Council in respect of Covid 19. It was anticipated that £10K would be received but this was scaled back by the Council due to demand.

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

Achievements and performance *(continued)*

The Club's Insurance Policy with Covea was checked and a claim was submitted to Covea as it appeared we had a justifiable claim for Loss of Revenue. Unfortunately, our claim was rejected by Covea and we have now submitted a complaint to the Financial Ombudsman Service as a result of Covea's decision. Although the FOS initially did not uphold our claim their decision has been challenged, and our case will now be reviewed by the Ombudsman, the outcome of his decision is awaited.

A quote for the building insurance was requested from Covea and this was for £1,113.10 for the additional buildings cover as we already have our contents with them. In view of the amount of premium a quote has been obtained from Zurich who wished to quote for all our insurance. Their quote came in at £1,050.09 for buildings and contents. The premium has been accepted and we have switched to Zurich with effect from 7th September 2020. The policy with Covea arranged through Morton Michel has now been cancelled as the start date coincided with the renew date i.e 7th September 2020. Dorset Council will now be advised that at long last we have arranged the insurance which is a condition of the lease.

Also our accountants MKL have been delayed in the preparation of our 31/08/2019 accounts due to the Covid 19 situation, it is anticipated these will be received by the end of September. The present pandemic situation has created a very uncertain future for the Sandmartins as a result of the new rules and restrictions imposed by the Government as outlined in this earlier report.

What is clear is we face new challenges especially financial as our cost base will remain constant, but our income could suffer depending on the wider situation of the economy. As a result of the Trustees are considering approaching County via our own Solicitor Rebecca Keesham of Humphries Kirk Swanage to enquire whether County would consider a delay in executing the lease and we remain under the Tenancy at Will for say the next six months by which time we will have a better understanding of what our long-term future holds. Although we originally asked for a twenty-five-year lease this includes a one-year break clause which would make us liable for a year's rent of £6,000 in the event we had to terminate the lease. The advice of our Solicitor will be requested as to the best way to proceed in the current situation, and whether a shorter-term lease would be a better alternative especially if the break clause were not so punitive. Although we have been a tenant since the 14th July 2017 under the Tenancy at Will, due to delays and staff changes at Dorset Council the whole process of finalising the lease has been delayed, resulting in the Tenancy at Will still being in existence. Whilst Dorset Council are wishing to resolve this matter as they have a new Solicitor in place the pandemic and lockdown since 23rd March 2020 has created an unprecedented situation and it is hoped County will recognise this fact.

The decision has been made this year in view of Covid 19 restrictions to cancel the AGM for Sandmartins. It is important to mention that during these unprecedented times with the pandemic and lockdown, that all the staff have remained loyal and supportive and it is everyone's wish at Sandmartins that we continue to support the local community with the services we have provided for the last twenty-five years.

Financial review

Sandmartins changed to CIO status on 6th August 2014.

MKL Accountants of Swanage have now prepared the years accounts for the financial year ending 31st August 2020. The CIO continues to be viable on its normal day-to-day activities of providing childcare. All funds raised for fundraising purposes are kept in separate accounts

Sandmartins Activity Club

Trustees' Annual Report *(continued)*

Year ended 31 August 2020

The trustees' annual report was approved on 15 April 2021 and signed on behalf of the board of trustees by:



Keith Cranfield
Trustee

Sandmartins Activity Club

Independent Examiner's Report to the Trustees of Sandmartins Activity Club

Year ended 31 August 2020

I report to the trustees on my examination of the financial statements of Sandmartins Activity Club ('the charity') for the year ended 31 August 2020.

Responsibilities and basis of report

As the trustees of the charity 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 2011 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

I have completed my examination. I confirm that no material 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 charity 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.

K Lyons

Kevin Lyons FCCA
Independent Examiner

Herston Cross House
230 High Street
Swanage
Dorset
BH19 2PQ

Sandmartins Activity Club

Statement of Financial Activities

Year ended 31 August 2020

		2020		2019
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	65,306	65,306	74,061
Other trading activities	5	153	153	500
Investment income	6	10	10	13
Total income		<u>65,469</u>	<u>65,469</u>	<u>74,574</u>
Expenditure				
Expenditure on raising funds:				
Costs of other trading activities	7	61,526	61,526	71,209
Expenditure on charitable activities	8,9	3,917	3,917	4,486
Total expenditure		<u>65,443</u>	<u>65,443</u>	<u>75,695</u>
Net income/(expenditure) and net movement in funds		<u>26</u>	<u>26</u>	<u>(1,121)</u>
Reconciliation of funds				
Total funds brought forward		37,013	37,013	38,215
Total funds carried forward		<u>37,039</u>	<u>37,039</u>	<u>37,094</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 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Statement of Financial Position

31 August 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible fixed assets	14	9,132	9,319
Current assets			
Debtors	15	—	43
Cash at bank and in hand		31,041	35,188
		<u>31,041</u>	<u>35,231</u>
Creditors: amounts falling due within one year	16	<u>3,134</u>	<u>7,456</u>
Net current assets		<u>27,907</u>	<u>27,775</u>
Total assets less current liabilities		<u>37,039</u>	<u>37,094</u>
Funds of the charity			
Unrestricted funds		37,039	37,094
Total charity funds	18	<u>37,039</u>	<u>37,094</u>

These financial statements were approved by the board of trustees and authorised for issue on 15 April 2021, and are signed on behalf of the board by:



Keith Cranfield
Trustee

The notes on pages 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Statement of Cash Flows

Year ended 31 August 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income/(expenditure)	26	(1,121)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,044	3,106
Government grant income	(9,507)	–
Other interest receivable and similar income	(10)	(13)
<i>Changes in:</i>		
Trade and other debtors	43	(43)
Trade and other creditors	(4,322)	4,072
Cash generated from operations	(10,726)	6,001
Interest received	10	13
Net cash (used in)/from operating activities	<u>(10,716)</u>	<u>6,014</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,857)	(9,155)
Net cash used in investing activities	<u>(2,857)</u>	<u>(9,155)</u>
Cash flows from financing activities		
Government grant income	9,507	–
Net cash from financing activities	<u>9,507</u>	<u>–</u>
Net decrease in cash and cash equivalents	(4,066)	(3,141)
Cash and cash equivalents at beginning of year	35,188	38,330
Cash and cash equivalents at end of year	<u>31,122</u>	<u>35,189</u>

The notes on pages 9 to 16 form part of these financial statements.

Sandmartins Activity Club

Notes to the Financial Statements

Year ended 31 August 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Sandford St Martins Primary School, Sandford, Wareham, BH20 7BN, Dorset.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

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

There are no material uncertainties about the charity's ability to continue.

Fund accounting

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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.
- legacy income is recognised when receipt is probable and entitlement is established.
- 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.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

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 raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- 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.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent 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.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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:

Plant and machinery	- 25% reducing balance
Fixtures and fittings	- 25% reducing balance
Equipment	- 25% reducing balance

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.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity 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.

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.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Donations				
Committed giving	49,799	49,799	74,061	74,061

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Grants				
Grants receivable type 1	6,000	6,000	—	—
Government grant income	9,507	9,507	—	—
	<u>65,306</u>	<u>65,306</u>	<u>74,061</u>	<u>74,061</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Fundraising events	<u>153</u>	<u>153</u>	<u>500</u>	<u>500</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Interest received on deposits	<u>10</u>	<u>10</u>	<u>13</u>	<u>13</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable activity - goods purchased	2,669	2,669	5,635	5,635
Charitable activity - wages and salaries	45,348	45,348	51,340	51,340
Charitable activity - staff costs and training	208	208	597	597
Charitable activity - rent	6,000	6,000	6,000	6,000
Charitable activity - light & heat	1,283	1,283	1,066	1,066
Charitable activity - repairs & maintenance	3,072	3,072	2,764	2,764
Charitable activity - insurance	406	406	370	370
Charitable activity - other establishment	404	404	527	527
Charitable activity - other motor/travel costs	121	121	250	250
Charitable activity - subscriptions	398	398	382	382
Charitable activity - telephone	701	701	788	788
Charitable activity - office costs and advertising	916	916	1,490	1,490
	<u>61,526</u>	<u>61,526</u>	<u>71,209</u>	<u>71,209</u>

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2020	Unrestricted Funds	Total Funds 2019
	£	£	£	£
Support costs	<u>3,917</u>	<u>3,917</u>	<u>4,486</u>	<u>4,486</u>

9. Expenditure on charitable activities by activity type

	Support costs	Total funds 2020	Total fund 2019
	£	£	£
Governance costs	<u>3,917</u>	<u>3,917</u>	<u>4,486</u>

10. Net income/(expenditure)

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

	2020	2019
	£	£
Depreciation of tangible fixed assets	<u>3,044</u>	<u>3,106</u>

11. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>935</u>	<u>915</u>

12. Staff costs

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

	2020	2019
	£	£
Wages and salaries	45,348	51,340
Other employee benefits	208	597
	<u>45,556</u>	<u>51,937</u>

The average head count of employees during the year was 8 (2019: 8).

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. Trustee remuneration and expenses

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

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

14. Tangible fixed assets

	Plant and machinery £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 September 2019	1,190	11,943	1,727	14,860
Additions	120	2,737	—	2,857
At 31 August 2020	<u>1,310</u>	<u>14,680</u>	<u>1,727</u>	<u>17,717</u>
Depreciation				
At 1 September 2019	508	4,327	706	5,541
Charge for the year	201	2,588	255	3,044
At 31 August 2020	<u>709</u>	<u>6,915</u>	<u>961</u>	<u>8,585</u>
Carrying amount				
At 31 August 2020	<u>601</u>	<u>7,765</u>	<u>766</u>	<u>9,132</u>
At 31 August 2019	<u>682</u>	<u>7,616</u>	<u>1,021</u>	<u>9,319</u>

15. Debtors

	2020 £	2019 £
Prepayments and accrued income	—	43

16. Creditors: amounts falling due within one year

	2020 £	2019 £
Trade creditors	<u>3,134</u>	<u>7,456</u>

17. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2020 £	2019 £
Recognised in income from donations and legacies:		
Government grants income	<u>9,507</u>	—

Sandmartins Activity Club

Notes to the Financial Statements *(continued)*

Year ended 31 August 2020

18. Analysis of charitable funds

Unrestricted funds

	At 1 September 2019 £	Income £	Expenditure £	At 31 August 2020 £
General funds	<u>37,013</u>	<u>65,469</u>	<u>(65,443)</u>	<u>37,039</u>

	At 1 September 2018 £	Income £	Expenditure £	At 31 August 2019 £
General funds	<u>38,215</u>	<u>74,574</u>	<u>(75,695)</u>	<u>37,094</u>

19. Analysis of changes in net debt

	At 1 Sep 2019 £	Cash flows £	At 31 Aug 2020 £
Cash at bank and in hand	<u>35,188</u>	<u>(4,147)</u>	<u>31,041</u>

Sandmartins Activity Club

Management Information

Year ended 31 August 2020

The following pages do not form part of the financial statements.

Sandmartins Activity Club

Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Income and endowments		
Donations and legacies		
Committed giving	49,799	74,061
Grants receivable type 1	6,000	—
Government grant income	9,507	—
	<u>65,306</u>	<u>74,061</u>
Other trading activities		
Fundraising events	<u>153</u>	<u>500</u>
Investment income		
Interest received on deposits	<u>10</u>	<u>13</u>
Total income	<u>65,469</u>	<u>74,574</u>
Expenditure		
Costs of other trading activities		
Purchases	2,669	5,635
Wages and salaries	45,348	51,340
Other post-retirement benefits	208	597
Rent	6,000	6,000
Light and heat	1,283	1,066
Repairs and maintenance	3,072	2,764
Insurance	406	370
Other establishment	404	527
Other motor/travel costs	121	250
Legal and professional fees	398	382
Telephone	701	788
Other office costs	916	1,490
	<u>61,526</u>	<u>71,209</u>
Expenditure on charitable activities		
Legal and professional fees	876	1,380
Depreciation	<u>3,041</u>	<u>3,106</u>
	<u>3,917</u>	<u>4,486</u>
Total expenditure	<u>65,443</u>	<u>75,695</u>
Net income/(expenditure)	<u>26</u>	<u>(1,121)</u>

Sandmartins Activity Club

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2020

	2020 £	2019 £
Costs of other trading activities		
Costs of other trading activities - Shop costs		
Charitable activity - goods purchased	2,669	5,635
Charitable activity - wages and salaries	45,348	51,340
Charitable activity - staff costs and training	208	597
Charitable activity - rent	6,000	6,000
Charitable activity - light & heat	1,283	1,066
Charitable activity - repairs & maintenance	3,072	2,764
Charitable activity - insurance	406	370
Charitable activity - other establishment	404	527
Charitable activity - other motor/travel costs	121	250
Charitable activity - subscriptions	398	382
Charitable activity - telephone	701	788
Charitable activity - office costs and advertising	916	1,490
	<u>61,526</u>	<u>71,209</u>
 Costs of other trading activities	 <u>61,526</u>	 <u>71,209</u>
 Expenditure on charitable activities		
Governance costs		
Governance costs - accountancy fees	876	1,380
Governance costs - depreciation	3,041	3,106
	<u>3,917</u>	<u>4,486</u>
 Expenditure on charitable activities	 <u>3,917</u>	 <u>4,486</u>
