

**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").

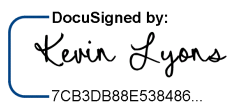
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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
	<u>92,964</u>	<u>74,776</u>
Investments		
Bank interest receivable	88	100
	<u>88</u>	<u>100</u>
	<u>93,052</u>	<u>74,876</u>
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>