

# SUNNY DAYS NURSERY AND PRE-SCHOOL

England & Wales · Charity number 1028488

## Details

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**Other names** ST DAY PRE-SCHOOL PLAYGROUP

**Status** Registered

**Legal form** Other

**Registered** 1993-11-23

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

## Contact

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**Address** Sunny Days Nursery  
Burnwithian  
St. Day  
Redruth  
TR16 5LG

**Phone** 01209 821868

**Email** [chair@sunnydaysnursery.org.uk](mailto:chair@sunnydaysnursery.org.uk)

**Website** [www.sunnydaysnursery.org.uk](http://www.sunnydaysnursery.org.uk)

## Activities

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**Objects:** TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS

**Activities:** DAY NURSERY AND PRE-SCHOOL FOR CHILDREN AGED 0 - 4, SERVING THE AREA AROUND ST DAY, CORNWALL.

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Cornwall

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£240,951	£251,414	-	-
2024-08-31	£240,435	£240,969	-	-
2023-08-31	£207,273	£214,323	-	-
2022-08-31	£203,304	£237,945	-	-
2021-08-31	£191,828	£203,641	-	-

## Trustees

Name	Role	Appointed
Rebecca Wills-Devlin	Chair	2025-10-16
Dr Charlotte Rowe		2025-10-16
Jacquelyn Kelly		2025-10-16
Jason Birt		2025-10-16
Michael Rowe		2024-10-22

**SUNNY DAYS NURSERY AND PRE-SCHOOL**

England & Wales - Charity number 1028488

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# Accounts

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21<sup>st</sup> November 2025

Dear Trustees,

**REF: 2024/25 Accounts**

Thank you for providing details of the charities transactions for the year ending August 2025.

We have now finished putting together the annual accounts for Sunny Days Nursey to 31<sup>st</sup> August 2025.

Please find enclosed with this letter a copy of the annual accounts.

**Financial Performance**

The total income for the charity was broadly in line with the previous year, increasing only slightly by £516.

However, the expenses of the charity increased more than the revenue with notable increases in the following areas,

- 1) Staff Costs – Salaries of employees increased by £6,658. However, this should be viewed in context of a reduction in the use of bank staff saving the charity £4,997. Therefore, the net effect was an increase of £1,661.
- 2) Employers National Insurance – This cost increased by £2,084. This is partly due to the increase in PAYE Salary costs but has also increased because of increases in the rates of employers National Insurance.
- 3) Legal and Professional Cost – This increase can be attributed to £2,083.80 paid to Stephen Scown for the transfer of Licence and appears to be a one-off costs.
- 4) Premises Expenses – The increase is due to several repairs and maintenance costs such as repairs the emergency lighting system rather than one large item of expenditure. Please contact us if you would like a breakdown of these costs.

Although some cost areas did decrease slightly, the charity saw an increase in costs of £4,609. This has produced a loss for the year of £10,463 (£5,338 in 2023/24).

Please note though, that the expenses include £4,804 of depreciation which is an accounting adjustment and does not have an impact on cash flows. If depreciation was discounted, then the operating loss would have been £5,659. This is reflected in the reduction of cash reserves in the year.

It will be very important for the future stability of the charity that the revenue at lease matches the operating costs so the charity does not continue to use up its cash reserves and can maintain its cash balances.

# T & A KIRK

ACCOUNTANTS

01736 688408 / 01794 290029  
hello@tandakirk.com  
www.tandakirk.com

## Next Steps

Please review all the information in this letter and the accounts, paying close attention to pages 5 and 6.

If you have any questions, please do not hesitate to contact me.

Yours Sincerely,

Tony Kirk

T&A Kirk Ltd

# Sunny Days Nursey

Unaudited Financial Statements for the Year ended  
31 August 2025

# Sunny Days Nursey

## Contents of the Financial Statements

Business Information	2
Profit and Loss Account	3
Balance Sheet	4
Detailed Profit and Loss Account	5 - 6

**Sunny Days Nursey**  
**Business Information**  
for the year from 1 September 2024 to 31 August 2025

<b>Proprietor</b>	Sunny Days
<b>Address</b>	School Hill St Day Redruth TR16 5LG
<b>Accountant</b>	T&A Kirk Office F13 Pool Innovation Centre Trevenson Road Pool TR15 3PL

Sunny Days Nursey  
Profit and Loss Account  
for the year from 1 September 2024 to 31 August 2025

	2025	2024
	£	£
Turnover	240,951	240,435
Staff costs	(202,436)	(199,544)
Depreciation and other amounts written off assets	(4,804)	(4,804)
Other Charges	<u>(44,174)</u>	<u>(41,425)</u>
Loss for the year	<u>(10,463)</u>	<u>(5,338)</u>

# Sunny Days Nursey

## Balance Sheet as at 31 August 2025

	2025 £	2024 £
<b>Assets</b>		
Fixed Assets	5,453	10,257
Current Assets	22,041	31,478
Prepayments and accrued income	731	183
	<u>28,225</u>	<u>41,918</u>
<b>Capital, Reserves and Liabilities</b>		
Capital and reserves	24,944	35,407
Creditors amounts falling due within one year	1,049	4,279
Accruals and deferred income	2,232	2,232
	<u>28,225</u>	<u>41,918</u>

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Principles.

They were approved on 21 November 2025 by:

Sunny Days  
**Proprietor**

**Sunny Days Nursey**  
**Detailed Profit and Loss Account**  
for the year from 1 September 2024 to 31 August 2025

	2025	2024
	£	£
<b>Turnover</b>		
Donations	906	410
Fundraising / Sundry Income	1,842	2,571
Interest Income	283	301
Milk Funding	97	221
Session Fees	66,734	103,089
Session Funding	171,089	133,843
	240,951	240,435
<b>Staff Costs</b>		
Bank Staff	-	4,997
Clothing Fees	100	278
Employer's National Insurance	6,721	4,637
Pensions Costs	6,498	6,079
Staff Training & Expenses	1,960	3,054
Wages	187,157	180,499
	202,436	199,544
<b>Depreciation, amortisation and impairment expense</b>		
Depreciation Expense	4,804	4,804
	4,804	4,804
<b>Other charges</b>		
Audit & Accountancy Fees	1,397	1,397
Children's Expenses/ Fuel & Trips	-	181
Children's Learning Equipment	715	1,247
Cleaning, Health and Safety	1,829	2,296
Food and Drink	4,866	5,302
Gifts Donations and Fundraising	492	627
Insurance	1,893	403
IT Software And Consumables	451	384
Legal & Professional Fees	3,434	1,388
Light, Power, Heating	3,160	3,318
Play Activies	3,002	4,927
Premises Expenses	8,126	5,851
Printing & Stationery	2,098	1,440
Rent & Rates	8,735	8,588
Subscription & Licences	647	854
Telephone & Internet	2,249	2,265

# Sunny Days Nursey

## Detailed Profit and Loss Account (continued) for the year from 1 September 2024 to 31 August 2025

	2025 £	2024 £
Water Rates	<u>1,080</u>	<u>957</u>
	44,174	41,425
<b>Loss for the year</b>		
Net Loss	<u>(10,463)</u>	<u>(5,338)</u>
	<u>(10,463)</u>	<u>(5,338)</u>

21<sup>st</sup> November 2025

Dear Trustees,

**REF: 2024/25 Accounts**

Thank you for providing details of the charities transactions for the year ending August 2025.

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# T & A KIRK

ACCOUNTANTS

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✉ [hello@tandakirk.com](mailto:hello@tandakirk.com)  
📍 [www.tandakirk.com](http://www.tandakirk.com)

## Next Steps

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Yours Sincerely,

Tony Kirk

T&A Kirk Ltd

**SUNNY DAYS NURSERY AND PRE-SCHOOL**

England & Wales - Charity number 1028488

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# Accounts

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# Sunny Days Nursey

Unaudited Financial Statements for the Year ended  
31 August 2024

# Sunny Days Nursey

## Contents of the Financial Statements

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Profit and Loss Account	3
Balance Sheet	4
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**Sunny Days Nursey**  
**Business Information**  
for the year from 1 September 2023 to 31 August 2024

<b>Proprietor</b>	Sunny Days
<b>Address</b>	School Hill St Day Redruth TR16 5LG
<b>Accountant</b>	T&A Kirk Office F13 Pool Innovation Centre Trevenson Road Pool TR15 3PL

Sunny Days Nursey  
Profit and Loss Account  
for the year from 1 September 2023 to 31 August 2024

	2024	2023
	£	£
Turnover	240,435	207,273
Staff costs	(199,544)	(166,292)
Depreciation and other amounts written off assets	(4,804)	(4,156)
Other Charges	<u>(41,425)</u>	<u>(43,875)</u>
Loss for the year	<u>(5,338)</u>	<u>(7,050)</u>

# Sunny Days Nursey

## Balance Sheet as at 31 August 2024

	2024	2023
	£	£
<b>Assets</b>		
Fixed Assets	10,257	12,467
Current Assets	31,478	30,698
Prepayments and accrued income	183	-
	<u>41,918</u>	<u>43,165</u>
<b>Capital, Reserves and Liabilities</b>		
Capital and reserves	35,407	40,746
Creditors amounts falling due within one year	4,279	187
Accruals and deferred income	2,232	2,232
	<u>41,918</u>	<u>43,165</u>

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Principles.

They were approved on 21 October 2024 by:

Sunny Days  
**Proprietor**

**Sunny Days Nursey**  
**Detailed Profit and Loss Account**  
for the year from 1 September 2023 to 31 August 2024

	2024	2023
	£	£
<b>Turnover</b>		
Donations	410	1,159
Fundraising / Sundry Income	2,571	2,400
Interest Income	301	136
Milk Funding	221	696
Session Fees	103,089	103,638
Session Funding	133,843	99,244
	240,435	207,273
<b>Staff Costs</b>		
Bank Staff	4,997	2,088
Clothing Fees	278	765
Employer's National Insurance	4,637	-
Pensions Costs	6,079	-
Staff Training & Expenses	3,054	1,262
Wages	180,499	162,177
	199,544	166,292
<b>Depreciation, amortisation and impairment expense</b>		
Depreciation Expense	4,804	4,156
	4,804	4,156
<b>Other charges</b>		
Audit & Accountancy Fees	1,397	1,904
Children's Expenses/ Fuel & Trips	181	709
Children's Learning Equipment	1,247	3,243
Cleaning, Health and Safety	2,296	1,603
Food and Drink	5,302	5,704
Gifts Donations and Fundraising	627	46
Insurance	403	561
IT Software And Consumables	384	-
Legal & Professional Fees	1,388	342
Light, Power, Heating	3,318	4,278
Other Equipment & Furniture	-	1,231
Play Activities	4,927	4,653
Premises Expenses	5,851	4,365
Printing & Stationery	1,440	1,006
Rent & Rates	8,588	10,550
Subscription & Licences	854	1,124

## Sunny Days Nursey

### Detailed Profit and Loss Account (continued) for the year from 1 September 2023 to 31 August 2024

	2024	2023
	£	£
Telephone & Internet	2,265	2,515
Water Rates	957	41
	<u>41,425</u>	<u>43,875</u>
<b>Loss for the year</b>		
Net Loss	<u>(5,338)</u>	<u>(7,050)</u>
	<u>(5,338)</u>	<u>(7,050)</u>

**SUNNY DAYS NURSERY AND PRE-SCHOOL**

England & Wales - Charity number 1028488

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# Accounts

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# Sunny Days Nursey

## Contents of the Financial Statements

Business Information	2
Income Statement	3
Statement of Financial Position	4
Detailed Profit and Loss Account	5 - 6

# Sunny Days Nursey

Unaudited Financial Statements for the Year ended  
31 August 2023

**Sunny Days Nursey**  
**Detailed Profit and Loss Account**  
**for the year from 1 September 2022 to 31 August 2023**

	2023	2022
	£	£
<b>Turnover / Revenue</b>		
Donations	1,159	1,915
Fundraising / Sundry Income	2,400	2,026
Interest Income	136	23
JRS Grants (Covid 19)	-	2,969
Milk Funding	696	422
Session Fees	103,638	94,781
Session Funding	99,244	101,168
	<u>207,273</u>	<u>203,304</u>
<b>Staff Costs</b>		
Bank Staff	2,088	7,214
Clothing Fees	765	583
Staff Training & Expenses	1,262	3,369
Wages	162,177	172,954
	<u>166,292</u>	<u>184,120</u>
<b>Depreciation, amortisation and impairment expense</b>		
Depreciation Expense	4,156	3,358
	4,156	3,358
<b>Other charges</b>		
Audit & Accountancy Fees	1,904	2,520
Children's Expenses/ Fuel & Trips	709	120
Children's Learning Equipment	3,243	2,543
Cleaning, Health and Safety	1,603	2,309
Food and Drink	5,704	3,678
Gifts Donations and Fundraising	46	570
Insurance	561	546
Legal & Professional Fees	342	1,788
Light, Power, Heating	4,278	2,563
Miscellaneous	-	172
Other Equipment & Furniture	1,231	2,597
Play Activies	4,653	4,297
Premises Expenses	4,365	5,015
Printing & Stationery	1,006	1,586
Rent & Rates	10,550	14,402
Repairs & Maintenance	-	48
Subscription & Licences	1,124	1,965

Sunny Days Nursey  
Statement of Financial Position  
31 August 2023

	2023 £	2022 £
<b>Assets</b>		
Fixed Assets	12,467	13,433
Current Assets	30,698	38,754
	<u>43,165</u>	<u>52,187</u>
<b>Capital, Reserves and Liabilities</b>		
Capital and reserves	40,746	47,796
Creditors amounts falling due within one year	187	1,871
Accruals and deferred income	2,232	2,520
	<u>43,165</u>	<u>52,187</u>

These financial statements have been prepared in accordance with UK Generally Accepted Accounting Principles.

They were approved on 9 May 2024 by:

Sunny Days  
Proprietor

Sunny Days Nursey  
Income Statement  
for the year from 1 September 2022 to 31 August 2023

	2023	2022
	£	£
Turnover	207,273	203,304
Staff costs	(166,292)	(184,120)
Depreciation and other amounts written off assets	(4,156)	(3,358)
Other Charges	<u>(43,875)</u>	<u>(51,360)</u>
Loss for the year	<u>(7,050)</u>	<u>(35,534)</u>

Sunny Days Nursey  
Business Information  
for the year from 1 September 2022 to 31 August 2023

**Proprietor**

Sunny Days

**Address**

School Hill  
St Day  
Redruth  
TR16 5LG

## Sunny Days Nursey

### Detailed Profit and Loss Account (continued) for the year from 1 September 2022 to 31 August 2023

	2023	2022
	£	£
Telephone & Internet	2,515	2,310
Waste Collection	-	354
Water Rates	41	1,977
	<u>43,875</u>	<u>51,360</u>
<b>Profit/(loss) for the year</b>		
Net Profit	<u>(7,050)</u>	<u>(35,534)</u>
	<u>(7,050)</u>	<u>(35,534)</u>



**SUNNY DAYS NURSERY AND PRE-SCHOOL**

England & Wales - Charity number 1028488

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# Accounts

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Sunnydays Nursery

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Financial Statements

For the Year Ended

31st August 2022



**Sunnydays Nursery**  
**Income and Expenditure Account**  
**For the Year Ended 31 August 2022**

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>Receipts</b>				
Session Funding	101,168		81,733	
Session Fees	94,781		84,772	
Voucher Income	0		6,616	
Milk Funding	422		287	
Donations	1,915		169	
Fundraising / Sundry Income	2,026		794	
JRS Grants (Covid-19)	2,969		17,401	
Bank Interest Received	23		56	
	<hr/>	203,304	<hr/>	191,828
<b>Payments</b>				
Wages	172,061		159,488	
Bank Staff	7,214		3,062	
Rent & Rates	14,402		3,431	
Insurance	546		2,168	
Heat, Light & Power	2,563		2,192	
Water Rates	1,977		0	
Premises Expenses	5,015		3,179	
Cleaning, Health and Safety	2,309		3,246	
Food and Drink	3,678		2,525	
Stationary and Postage	1,586		2,209	
Telephone & Internet	2,310		2,918	
Play Activities	4,297		3,447	
Children's Learning Equipment	2,543		668	
Waste Collection	354		188	
Children's Expenses/ Fuel & Trips	120		120	
Christmas Cards & Party Purchases	0		433	
Other Equipment & Furniture	2,597		251	
Repairs and Maintenance	48		0	
Staff Training & Expenses	3,369		3,282	
Accountancy	2,520		947	
Legal & Professional Fees	1,788		199	
Bank/Other Charges	0		50	
Subscription & Licences	1,965		1,651	
Gifts Donations and Fundraising	570		256	
Advertising	0		386	
Entertaining	0		862	
Clothing Fees	583		1,891	
Miscellaneous	172		586	
	<hr/>	234,587	<hr/>	199,635
Depreciation	3,358		4,006	
	<hr/>	3,358	<hr/>	4,006
<b>Surplus/Deficit for the year</b>		<b><u>(34,641)</u></b>		<b><u>(11,813)</u></b>

**Sunnydays Nursery**  
**Statement of Assets and Liabilities**  
**As at 31 August 2022**

	2022			
	£	£	£	£
<b>Monetary Assets</b>				
Community Direct Plus Account		5,896		
Community Direct Plus Savings		29,688		
Cash Tin		<u>381</u>		
			35,965	
<b>Non - monetary assets</b>				
<b>held for functional use by the Charity</b>				
Debtors	2,789			0
Play and Office Equipment to the value of	<u>13,433</u>			<u>16,024</u>
		16,222		
<b>Liabilities:</b>				
Other Liabilities	<u>3,498</u>			<u>947</u>
		<u>3,498</u>		
			<u>12,724</u>	
			<b><u>48,689</u></b>	
<b>Represented By:</b>				
Opening Balance			83,330	
Surplus/Deficit for the Year			<u>(34,641)</u>	
Surplus for the Year			<b><u>48,689</u></b>	

**Accounts Approved by** \_\_\_\_\_

**2021**

**£**

**£**

18,490

49,664

99

68,253

16,024

947

15,077

**83,330**

95,143

(11,813)

**83,330**

**SUNNY DAYS NURSERY AND PRE-SCHOOL**

England & Wales - Charity number 1028488

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# Accounts

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Sunnydays Nursery

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Financial Statements

For the Year Ended

31st August 2021



**Sunnydays Nursery**  
**Income and Expenditure Account**  
**For the Year Ended 31 August 2021**

	<b><u>2021</u></b>		<b><u>2020</u></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Receipts</b>				
Session Funding	81,733		151,434	
Session Fees	84,772		53,232	
Voucher Income	6,616		8,236	
Milk Funding	287		411	
Donations	169		3,287	
Fundraising / Sundry Income	794		112	
JRS Grants (Covid-19)	17,401		7,698	
Bank Interest Received	56		217	
	<hr/>		<hr/>	
		191,828		224,627
<b>Payments</b>				
Wages	162,550		147,378	
Rent & Rates	3,431		11,219	
Insurance	2,168		981	
Heat, Light & Power	2,192		1,359	
Premises Expenses	3,179		3,991	
Cleaning	1,589		1,868	
Food and Drink	2,525		1,260	
Stationary and Postage	2,209		2,255	
Telephone & Internet	2,918		1,459	
Play Activities	3,447		2,422	
Children's Learning Equipment	668		1,256	
Health & Safety	1,657		0	
Waste Collection	188		0	
Children's Expenses/ Fuel & Trips	120		750	
Christmas Cards & Party Purchases	433		0	
Other Equipment & Furniture	251		1,215	
Staff Training & Expenses	3,282		2,399	
Bookkeeping/ Accountancy	947		877	
Legal & Professional Fees	199		518	
Bank/Other Charges	50		50	
Subscription & Licences	1,651		445	
Gifts and Donations	256		138	
Advertising	386			
Entertaining	862		0	
Clothing Fees	1,891		1,535	
Miscellaneous	586		1,141	
	<hr/>		<hr/>	
Depreciation	4,006		2,657	
		199,635		184,516
		<hr/>		<hr/>
		4,006		2,657
<b>Surplus/Deficit for the year</b>		<b><u>(11,813)</u></b>		<b><u>37,454</u></b>

**Sunnydays Nursery**  
**Statement of Assets and Liabilities**  
**As at 31 August 2021**

	2021			
	£	£	£	£
<b>Monetary Assets</b>				
Community Direct Plus Account		18,490		
Community Direct Plus Savings		49,664		
Cash Tin		99		
			68,253	
 <b>Non - monetary assets</b>				
<b>held for functional use by the Charity</b>				
 Play and Office Equipment to the value of	16,024			10,626
		16,024		
 <b>Liabilities:</b>				
Other Liabilities	947			877
		947		
			15,077	
			<b>83,330</b>	
 <b>Represented By:</b>				
Opening Balance			95,143	
Surplus/Deficit for the Year			(11,813)	
Surplus for the Year			<b>83,330</b>	

**Accounts Approved by** \_\_\_\_\_

**2020**

**£**

**£**

59,608

25,567

219

85,394

10,626

877

9,749

**95,143**

57,689

37,454

**95,143**