

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020  
FOR  
SUNNY DAYZ PRE-SCHOOL**

Rothmans LLP  
Chartered Accountants  
Fryern House  
125 Winchester Road  
Chandlers Ford  
Hampshire  
SO53 2DR

**SUNNY DAYZ PRE-SCHOOL**  
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**FOR THE YEAR ENDED 31 JULY 2020**

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**SUNNY DAYZ PRE-SCHOOL**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2020**

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The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objective of the Charity is to enhance the development and education of children, under statutory school age, by providing a safe, secure and happy environment, with appropriate activities and encouragement from adults, where all children can develop their skills and understanding at their own unique pace.

**Significant activities**

In the Year to 31st July 2020, the Early Years Foundation Stage Curriculum was followed and the children enjoyed a range of continuous activities, including role play, construction, book corner, puzzles, art and craft, sand and water play and free-flow outdoor activities. Whilst parents are encouraged to support their child, and the pre-school, by volunteering to help at sessions on an occasional basis this was not possible in the second half of the year due to the need to maintain a COVID secure environment.

**Public benefit**

The Trustees have had due consideration to the Guidance issued by the Charity Commission on public benefit. The Trustees have complied with their duty under the Charities Act 2011 to have due regard to Public Benefit Guidance. The Trustees believe that the "Beneficial Aspect" is met through the fact that there has been wide-ranging evidence that the Early Years Foundation Stage Curriculum is fundamental in the development of pre-school children. The Charity is structured in such a manner, under the Pre-School Learning Alliance Constitution, to facilitate maximum development of the children the Charity serves.

The "Public Benefit" aspect is achieved through the Charity serving pre-school children in the community in which it is situated. The fact that the Charity is eligible for Early Years Education Payment Funding, from Hampshire County Council, facilitates the Charity's reach to be to a far-wider reaching demographic. This helps to enable the Charity to achieve a "Public benefit" aspect to its activities, to a far greater extent. The opportunity to benefit is restricted only by age to Children within the pre-school age range. Pre-School education is provided, free of charge (through Government Funding), to Children from Age 3 onwards. Children may attend, before this age, for a small fee. The payment of this fee may be spread over a period of time, if requested, and allows the older children to receive their place first.

The Trustees are aware, and have regard for the Charities Commission guidance on "public benefit" and take this guidance into account when making a decision to which the guidance is relevant.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

The pre-school has continued to work towards achieving high standards in its current working practices to ensure that each child receives a high standard of care.

Opportunities for physical development and enjoying the outdoors have continued this year and the children have been involved in with planting, and growing, vegetables and herbs.

The Pre-school also runs the local Toddler Group.

Due to the first national COVID lockdown the pre-school was closed from 20 March to 8 June 2020. During this period the pre-school was ready to offer places to the children of key workers, however there was no uptake of this offer as parents opted to keep their children at home.

When the pre-school was able to reopen it did so gradually starting with two morning sessions each week. The pre-school acquired three tents, which were set up in the garden, to allow 'pods' to operate in an open air setting as much as possible.

**Fundraising activities**

During the year, the profile of the pre-school was further promoted through various fundraising opportunities and events. Parents, Carers and staff were actively involved in these successful events.

## **SUNNY DAYZ PRE-SCHOOL**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2020**

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#### **FINANCIAL REVIEW**

##### **Financial position**

The Charity aims to have reserves sufficient to cover at least three month's running costs.

Total funds, at the end of the Accounting Period, are £4,866 (2019: £7,447).

##### **Going concern**

The Charity is reliant on maintaining child numbers and to continue to be in receipt of Grant Funding in the form of "Early Years Education Funding Payment" from Hampshire County Council. At the time of writing the Trustees' Report there is no indication that child numbers will not continue at their current level, and that funding will continue to be received at a consistent level.

During the first lockdown the pre-school received continued funding for the summer term from the Hampshire County Council's "Early Years Education Funding Payment" and with the use of the government's furlough scheme the charity was able to remain in operation and reopened to all children once the lockdown restrictions were lifted.

At the time of the approval of these financial statements the COVID-19 pandemic's 'second wave' has passed and the pre-school remains busy, with increased numbers of children in attendance resulting in higher Early Years Education funding. This has also allowed the pre-school to take on of additional staff.

On this basis, the Trustees do not perceive that there is uncertainty pertaining to the Charity continuing as a going concern.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Charity is controlled by its governing document which is a constitution most latterly amended on the 12th June 2013, a deed of Trust and constitutes an unincorporated charity. The type of Governing Document is the "Pre-School Learning Alliance Constitution"

##### **Charity constitution**

The Charity is an Unincorporated Association

##### **Recruitment and appointment of new trustees**

Trustees are selected using the Guidance provided by the Pre-School Learning Alliance.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1038816

##### **Principal address**

St Johns Church Hall  
Rownhams lane  
Rownhams  
Southampton  
Hampshire  
SO16 9NN

##### **Trustees**

Miss K Tabley

##### **Independent Examiner**

Rothmans LLP  
Chartered Accountants  
Fryern House  
125 Winchester Road  
Chandlers Ford  
Hampshire  
SO53 2DR

**SUNNY DAYZ PRE-SCHOOL**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2020**

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Approved by order of the board of trustees on 11 May 2021 and signed on its behalf by:

Miss K Tabley - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
SUNNY DAYZ PRE-SCHOOL**

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**Independent examiner's report to the trustees of Sunny Dayz Pre-School**

I report to the charity trustees on my examination of the accounts of Sunny Dayz Pre-School (the Trust) for the year ended 31 July 2020.

**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 Act and in carrying out my examination I have followed all 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 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.

Robin Lloyd FCA  
Rothmans LLP  
Chartered Accountants  
Fryern House  
125 Winchester Road  
Chandlers Ford  
Hampshire  
SO53 2DR

11 May 2021

**SUNNY DAYZ PRE-SCHOOL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2020**

		<b>2020</b>	2019
		<b>Unrestricted fund £</b>	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
<b>Charitable activities</b>	5		
Operation of Childrens Nursery		<b>69,659</b>	70,700
Other trading activities	3	<b>698</b>	1,757
Investment income	4	<b>1</b>	5
Other income		<b>4,747</b>	-
<b>Total</b>		<b>75,105</b>	72,462
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>	6		
Operation of Childrens Nursery		<b>77,686</b>	77,569
 <b>NET INCOME/(EXPENDITURE)</b>		<b>(2,581)</b>	(5,107)
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>7,447</b>	12,554
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>4,866</b>	7,447

The notes form part of these financial statements

**SUNNY DAYZ PRE-SCHOOL**

**BALANCE SHEET  
31 JULY 2020**

		<b>2020</b>	2019
		<b>Unrestricted fund</b>	Total funds
	Notes	<b>£</b>	<b>£</b>
<b>CURRENT ASSETS</b>			
Debtors	10	-	1,444
Cash at bank		<b>7,358</b>	11,030
		<b>7,358</b>	12,474
<b>CREDITORS</b>			
Amounts falling due within one year	11	<b>(2,492)</b>	(5,027)
<b>NET CURRENT ASSETS</b>		<b>4,866</b>	7,447
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>4,866</b>	7,447
<b>NET ASSETS</b>		<b>4,866</b>	7,447
<b>FUNDS</b>	12		
Unrestricted funds		<b>4,866</b>	7,447
<b>TOTAL FUNDS</b>		<b>4,866</b>	7,447

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2021 and were signed on its behalf by:

K Tabley - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2020**

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**1. CHARITY INFORMATION**

SunnyDayz Pre-School is controlled by its governing document which is a constitution most latterly amended on the 12th June 2013, a deed of Trust and constitutes an unincorporated charity.

The charity's address is: St. Johns Church Hall, Rownhams Lane, Rownhams, Southampton, Hampshire, SO16 0LL.

SunnyDayz Pre-School is a charity with Charity Commission registration number 1038816.

The principal activity of the Charity is, through the receipt of grants and childcare fees, running a pre-school.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the charities ability to continue as a going concern.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Interest is recognised as income when it is credited or paid.

Grants are recognised as income when there is evidence of entitlement to the grant is probable.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

The charity has a single unrestricted fund which can be used in accordance with the charitable objectives at the discretion of the trustees.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**SUNNY DAYZ PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

**3. OTHER TRADING ACTIVITIES**

	<b>2020</b>	2019
	£	£
Sale of goods	-	1,419
Other income	<b>698</b>	338
	<u><b>698</b></u>	<u>1,757</u>

**4. INVESTMENT INCOME**

	<b>2020</b>	2019
	£	£
Deposit account interest	<b>1</b>	5
	<u><b>1</b></u>	<u>5</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		<b>2020</b>	2019
	Activity	£	£
Childcare Fees	Operation of Childrens Nursery	<b>9,329</b>	7,588
Grants	Operation of Childrens Nursery	<b>60,330</b>	63,112
		<u><b>69,659</b></u>	<u>70,700</u>

Grants received, included in the above, are as follows:

	<b>2020</b>	2019
	£	£
Hampshire County Council under the Early Years Education Scheme	<b>60,330</b>	63,112
	<u><b>60,330</b></u>	<u>63,112</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs £	Totals £
Operation of Childrens Nursery	<b>69,857</b>	<b>7,829</b>	<b>77,686</b>
	<u><b>69,857</b></u>	<u><b>7,829</b></u>	<u><b>77,686</b></u>

Included within support costs is £2,100 (2019: £2,035) for the Independent Examiner's fee.

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

Amounts payable to trustees relate to payments made to the previous trustees for their employment managing the preschool not in relation to services as trustees. During the year the no current trustee received remuneration.

**Trustees' expenses**

No Expenses were paid to trustees during the year or during the prior year.

**SUNNY DAYZ PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

**8. STAFF COSTS**

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	<b>59,880</b>	55,237
Other pension costs	<b>1,450</b>	1,083
	<u><b>61,330</b></u>	<u>56,320</u>

The average monthly number of employees during the year was as follows:

	<b>2020</b>	2019
Childcare Staff	<u>7</u>	<u>6</u>

No employees received emoluments of £60,000.

**9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Operation of Childrens Nursery	70,700
Other trading activities	1,757
Investment income	5
<b>Total</b>	<u>72,462</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Operation of Childrens Nursery	77,569
<b>NET INCOME/(EXPENDITURE)</b>	<u>(5,107)</u>
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	12,554
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>7,447</u></u>

SUNNY DAYZ PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	£	£
Other debtors	-	1,444
	<u>          </u>	<u>          </u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2020</b>	2019
	£	£
Other creditors	<b>2,492</b>	5,027
	<u>          </u>	<u>          </u>

**12. MOVEMENT IN FUNDS**

	At 1/8/19 £	Net movement in funds £	At 31/7/20 £
<b>Unrestricted funds</b>			
General fund	<b>7,447</b>	<b>(2,581)</b>	<b>4,866</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>7,447</b>	<b>(2,581)</b>	<b>4,866</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<b>75,105</b>	<b>(77,686)</b>	<b>(2,581)</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>75,105</b>	<b>(77,686)</b>	<b>(2,581)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

	At 1/8/18 £	Net movement in funds £	At 31/7/19 £
<b>Unrestricted funds</b>			
General fund	12,554	(5,107)	7,447
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>12,554</b>	<b>(5,107)</b>	<b>7,447</b>
	<u>          </u>	<u>          </u>	<u>          </u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	72,462	(77,569)	(5,107)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>72,462</b>	<b>(77,569)</b>	<b>(5,107)</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**SUNNY DAYZ PRE-SCHOOL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

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**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2020.