

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021
FOR
SUNNY DAYZ PRE-SCHOOL**

Rothmans LLP
Chartered Accountants
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SUNNY DAYZ PRE-SCHOOL
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FOR THE YEAR ENDED 31 JULY 2021

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SUNNY DAYZ PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. 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 2021, 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. Parents are encouraged to support their child, and the pre-school, by volunteering to help at sessions on an occasional basis.

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.

We are well known for working outdoors providing a wildlife area, educating the children in lifecycles and caring for their world, showing nurture to their environment both direct and indirect.

As well as running the local toddler group, Sunny Dayz has introduced an after school club, collecting older children from the local schools and caring for them until 5pm.

During the year the restrictions introduced as a result of the Covid-19 pandemic changed and the pre-school continued to adapt to these changes.

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.

FINANCIAL REVIEW

Financial position

The Charity aims to have reserves sufficient to cover at least three month's running costs. Reserves at the end of the Accounting Period, amounted to £16,042 (2020: £4,866).

SUNNY DAYZ PRE-SCHOOL
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2021

FINANCIAL REVIEW

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.

The pre-school was able to fully re-open in September 2020, operating within the restrictions set by the UK government. We were able to welcome back existing families and many newcomers.

The sessions quickly became fully subscribed and with regret we had to turn away some families as our limits had been reached.

As a result of the higher attendance numbers the pre-school's funding has been much higher, however this has also required the employment of additional staff and increased materials costs.

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

Approved by order of the board of trustees on 23 May 2022 and signed on its behalf by:

Miss K Tabley - Trustee

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

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 2021.

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

23 May 2022

SUNNY DAYZ PRE-SCHOOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2021

		2021	2020
		Unrestricted	Total funds
		fund	£
	Notes	£	£
INCOME AND ENDOWMENTS FROM			
Charitable activities	5		
Operation of Childrens Nursery		115,398	69,659
Other trading activities	3	1,483	697
Investment income	4	-	1
Other income		1,175	4,748
Total		118,056	75,105
 EXPENDITURE ON			
Charitable activities	6		
Operation of Childrens Nursery		106,880	77,686
 NET INCOME/(EXPENDITURE)		11,176	(2,581)
 RECONCILIATION OF FUNDS			
Total funds brought forward		4,866	7,447
 TOTAL FUNDS CARRIED FORWARD		16,042	4,866

The notes form part of these financial statements

SUNNY DAYZ PRE-SCHOOL

**BALANCE SHEET
31 JULY 2021**

		2021	2020
		Unrestricted	Total funds
	Notes	fund	£
		£	£
CURRENT ASSETS			
Cash at bank		18,932	7,358
CREDITORS			
Amounts falling due within one year	10	(2,890)	(2,492)
NET CURRENT ASSETS		16,042	4,866
TOTAL ASSETS LESS CURRENT LIABILITIES		16,042	4,866
NET ASSETS		16,042	4,866
FUNDS	11		
Unrestricted funds		16,042	4,866
TOTAL FUNDS		16,042	4,866

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2022 and were signed on its behalf by:

K Tabley - Trustee

The notes form part of these financial statements

SUNNY DAYZ PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

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 2021**

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Other income	1,483	697
	<u><u> </u></u>	<u><u> </u></u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	-	1
	<u><u> </u></u>	<u><u> </u></u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Childcare Fees	Operation of Childrens Nursery	16,957	9,329
Grants	Operation of Childrens Nursery	98,441	60,330
		<u><u>115,398</u></u>	<u><u>69,659</u></u>

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

	2021	2020
	£	£
Hampshire County Council under the Early Years Education Scheme	98,441	60,330
	<u><u> </u></u>	<u><u> </u></u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Operation of Childrens Nursery	91,209	15,671	106,880
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Included within support costs is £2,100 (2020: £2,100) 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 2021 nor for the year ended 31 July 2020.

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 2021**

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	75,707	59,880
Other pension costs	1,992	1,450
	<u>77,699</u>	<u>61,330</u>

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

	2021	2020
	8	7
Childcare Staff	<u>8</u>	<u>7</u>

No employees received emoluments of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Operation of Childrens Nursery	69,659
Other trading activities	697
Investment income	1
Other income	4,748
Total	<u>75,105</u>
EXPENDITURE ON	
Charitable activities	
Operation of Childrens Nursery	77,686
NET INCOME/(EXPENDITURE)	<u>(2,581)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	7,447
TOTAL FUNDS CARRIED FORWARD	<u><u>4,866</u></u>

SUNNY DAYZ PRE-SCHOOL
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>2,890</u>	<u>2,492</u>

11. MOVEMENT IN FUNDS

	At 1/8/20	Net movement in funds	At 31/7/21
	£	£	£
Unrestricted funds			
General fund	4,866	11,176	16,042
TOTAL FUNDS	<u>4,866</u>	<u>11,176</u>	<u>16,042</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	118,056	(106,880)	11,176
TOTAL FUNDS	<u>118,056</u>	<u>(106,880)</u>	<u>11,176</u>

Comparatives for movement in funds

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

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

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

SUNNY DAYZ PRE-SCHOOL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2021**

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2021.