

Charity number: 1177008

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Sunshine Children's Centre CIO

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UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31/08/2022

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**Prepared By:**

Greenhalgh Johnson Ltd  
Accountants & Tax Advisers  
Elland House  
22 High Street  
Burgh-Le-Marsh  
Lincs  
PE24 5JT

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/08/2022**

**TRUSTEES**

Marie Joanne Jackson  
Kelly Joanne Stevenson  
Emily Elizabeth Bennison  
Deborah Louise Willoughby

**REGISTERED OFFICE**

High Street  
Burgh Le Marsh  
Skegness  
Lincolnshire  
PE24 5JS

**CHARITY NUMBER**

1177008

**ACCOUNTANTS**

Greenhalgh Johnson Ltd  
Accountants & Tax Advisers  
Elland House  
22 High Street  
Burgh-Le-Marsh  
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PE24 5JT

**ACCOUNTS**  
**FOR THE YEAR ENDED 31/08/2022**

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FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

PRINCIPAL ACTIVITIES

The trustees present their report and accounts for the year ended 31/08/2022

Sunshine Children's Centre is run as a charity in order to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups by:

- a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability;
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas;
- c) Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.

As Trustees, we are confident that we have complied with the duty in section 4 of the Charities Act 2006 to have due regard to public benefit guidance published by the Commission.

Achievements and Performance

Sunshine currently has 164 children on roll and employs 31 staff.

Due to Covid, it has again been a disrupted year. We have had to close rooms on some days, which was obviously disruptive to some families, but the nursery remained open. We would like to thank our families for bearing with us during these times.

Caterpillar Room

Kelly came back from maternity leave in April to a busy baby room. We have a new room opening in September 2022, initially for children aged 18 months to 2 years (please see Tea Room section below).

Ladybird Room

Vicky continues to lead the room which has been busy this year, with a high number of children with SEN.

Dragonfly Room

We welcomed Amy and Lucy. Moses began working at the school but was still able to come to us for a few hours a week. We also welcomed Billie-Jo as our apprentice. Carol moved across from the Ladybird Room and joined the team. Julie and Sammie moved to room deputies and Amy took over as room supervisor later in the year.

Grasshopper Room

Rebecca and Becky still run a tight ship, supported by Katherine, Kay and Sue in SEN support roles.

Out of School

Sam continues to lead this room supported by Emma and Ross. Numbers are high and we are now almost full every evening. Sadly breakfast club closed once the pandemic started and was found not to be financially viable to reopen. We have had discussions with Burgh school and they now operate a breakfast club.

The Snug

During the summer, our builder Joe, created a new room in our garden. The snug is a place where small groups of children have been participating in adult led activities. We have been undertaking activities to promote the children's wellbeing. We are also fundraising for some sensory equipment to enable the room to be used as a sensory room as well.

FOR THE YEAR ENDED 31/08/2022

## TRUSTEES' REPORT

### Professional Development

The pandemic saw us complete a lot more online training courses as a team. We were able to bring in an outside trainer for the team to redo their paediatric first aid training. Meetings were held virtually on Zoom.

### Management

Lisa and Debbie continue to manage the nursery, supported as always by the committee.

### The year ahead

With rises in the minimum wage, national insurance and energy costs this year we have to focus on careful budgeting. As the grant money for 2,3 and 4 year olds has only risen slightly the extra outlay that these price rises will bring means we will have to increase our fees and look at ways to reduce our costs. One way was to install hand dryers, rather than have a weekly bill of £50 on paper towels.

### Tea Room

Sadly, the Tea Room closed its doors in February. Due to Covid, they had few volunteers and customers. We supported the Tea Room for many years, paying for their electricity, heating and water. As the room was available, we were offered it to use for nursery purposes. It would have been silly of us not to take up this opportunity as demand for our nursery continues to grow. The room has been transformed into an additional nursery room called the Butterfly Room. This space is for children aged 18 months to 2 years and opened in September 2022 creating 6 additional places.

The team are always looking at options for grants, funding and ideas to consistently improve our offering to our families registered at Sunshine. If any parents, guardians, friends and the like have any ideas for fund raising or grants we could apply for, please see the office who will be more than happy to take these ideas on board and share them with the team.

We would like to personally thank all staff for their continued hard work and dedication to retaining the fantastic reputation Sunshine has built over the years and again a huge thank you to all parents and guardians as without you and your children, we would have no centre.

## FINANCIAL REVIEW

The charity reported a deficit of £22,026 for the year ended 31 August 2022 (2021: surplus £6,147).

The trustees have implemented and are working towards a policy that will require the holding of three months running costs in reserves in line with current advisory requirements.

Reserves held at 31 August 2022 were £114,711 (2021: £143,938).

## STRUCTURE GOVERNANCE AND MANAGEMENT

Sunshine Children's Centre is a charitable incorporated organisation and was established by constitution dated 5 February 2018. It is a registered charity, number 1177008.

The CIO was established and registered with the Charity Commission to take over all of the activities and undertakings of registered charity number 1094585 which has been formally closed.

### Charity Trustees

#### (1) Functions and duties of charity trustees

The charity trustees shall manage the affairs of the CIO and may for that purpose exercise all the powers of the CIO. It is the duty of each charity trustee:

(a) to exercise his or her powers and to perform his or her functions in his or her capacity as a trustee of the CIO in the way he or she decides in good faith would be most likely to further the purposes of the CIO; and

(b) To exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:

FOR THE YEAR ENDED 31/08/2022

TRUSTEES' REPORT

- (i) Any special knowledge or experience that he or she has or holds himself or herself out as having; and,  
(ii) If he or she acts as a charity trustee of the CIO in the course of a business or profession, to any special knowledge or experience that it is reasonable to expect of a person acting in the course of that kind of business or profession.

(2) Eligibility for trusteeship

(a) Every charity trustee must be a natural person.

(b) No individual may be appointed as a charity trustee of the CIO:

- if he or she is under the age of 16 years; or
- If he or she would automatically cease to hold office under the provisions of clause.

(c) No one is entitled to act as a charity trustee whether on appointment or on any re-appointment until he or she has expressly acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.

(d) At least one of the trustees of the CIO must be 18 years of age or over. If there is no trustee aged at least 18 years, the remaining trustees may only act to call a meeting of the charity trustees, or appoint a new charity trustee.

(3) Number of charity trustees

(a) There should be:

Not less than 3 nor more than 7 appointed trustees.

(b) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees or appoint a new charity trustee.

(4) First charity trustees:

The first charity trustees are as follows, and are appointed for the following terms –

Marie Jackson – Chairperson  
Emily Bennison – Secretary  
Kelly Stevenson – Treasurer  
Debbie Willoughby – Trustee

During the year there were no resignations from the Board of Trustees.

10. Appointment of charity trustees

(1) Apart from the first charity trustees, every trustee must be appointed for a term of 1 year by a resolution passed at a properly convened meeting of the charity trustees.

(2) In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

(3) In selecting individuals for appointment as appointed charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

This report was approved by the Board of Trustees on .....

Marie Joanne Jackson  
Trustee

**INDEPENDENT EXAMINER'S STATEMENT**

**FOR THE YEAR ENDED 31/08/2022**

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUNSHINE CHILDREN'S CENTRE CIO**

I report on the accounts of the charity for the year ended 31/08/2022.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011.

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

**BASIS OF INDEPENDENT EXAMINERS STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act: or
- the accounts did not accord with the accounting records: or
- the accounts did 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.

**INDEPENDENT EXAMINERS STATEMENT**

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.



Name: M R Spendlove

Date: 14/02/2023

Greenhalgh Johnson Ltd  
Accountants & Tax Advisers  
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22 High Street  
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PE24 5JT

**Statement of Financial Activities  
for the year ended 31/08/2022**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>				
Income from generated funds				
Donations and legacies	234,040	-	234,040	261,635
Income from Investments	19	-	19	14
Income from charitable activities	195,130	-	195,130	187,778
<b>Total Income and endowments</b>	<b>429,189</b>	<b>-</b>	<b>429,189</b>	<b>449,427</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	451,215	-	451,215	443,280
<b>Total Expenses</b>	<b>451,215</b>	<b>-</b>	<b>451,215</b>	<b>443,280</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>(22,026)</b>	<b>-</b>	<b>(22,026)</b>	<b>6,147</b>
<b>Gains/(losses) on revaluation of fixed assets</b>				
<b>Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(22,026)</b>	<b>-</b>	<b>(22,026)</b>	<b>6,147</b>
Total funds brought forward	179,987	-	179,987	173,840
<b>Net funds carried forward</b>	<b>157,961</b>	<b>-</b>	<b>157,961</b>	<b>179,987</b>

This statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Sunshine Children's Centre CIO

## BALANCE SHEET AT 31/08/2022

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	4	57,077	41,594
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	5	1,457	3,998
Cash at bank and in hand		<u>114,711</u>	<u>143,938</u>
		116,168	147,936
<b>CREDITORS: Amounts falling due within one year</b>	6	<u>14,018</u>	<u>7,855</u>
<b>NET CURRENT ASSETS</b>		102,150	140,081
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		159,227	181,675
<b>CREDITORS: Amounts falling due after more than one year</b>	7	<u>1,266</u>	<u>1,688</u>
<b>NET ASSETS</b>		<u>157,961</u>	<u>179,987</u>
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	8		
General fund		<u>157,961</u>	<u>179,987</u>
		<u>157,961</u>	<u>179,987</u>

Approved by the board of trustees on  
signed on their behalf by

and

.....  
Marie Joanne Jackson  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/08/2022**

**1. ACCOUNTING POLICIES**

**1a. Basis Of Accounting**

The charity is registered as a CIO (Charitable Incorporated Organisation) with the Charity Commission for England and Wales. Sunshine Children's Centre meets the definition of a public benefit entity under FRS102. The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

**1b. Incoming Resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Grants and donations are only included in the SoFA when the general income recognition criteria are met (FRS 102 SORP). In the case of performance related grants, income is only recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (FRS 102 SORP). The charity has received government grants in the reporting period.

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

**1c. Resources Expended**

All expenditure is accounted for on an accruals basis and recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably.

**1d. Allocation And Apportionment Of Costs**

All costs relate to the single activity of the charity and are recognised accordingly.

**1e. Taxation**

The charity is exempt from tax on its charitable activities.

#### **1f. Fund Accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

#### **1g. Going Concern**

The financial statements have been prepared on a going concern basis, as the Trustees believe that no material uncertainty exists. The Trustees have considered the level of funds held and the expected level of income and expenditure for twelve months from authorising these financial statements and consider these sufficient for the Charity to be able to continue as a going concern.

#### **1h. Depreciation**

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Short Leasehold Properties	reducing balance 15%
Fixtures and Fittings	reducing balance 25%

#### **1i. Pension Costs**

The charity operates a defined contribution pension scheme. The pension charge represents the amounts payable by the charity to the fund in respect of the year.

#### **1j. Government Grants**

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

#### **1k. Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

## 2. STAFF COSTS

Employee costs during the year amounted to:

	2022	2021
	£	£
Wages and salaries	342,515	327,121
Social security costs	11,966	10,232
Pension costs	4,227	4,097
	<u>358,708</u>	<u>341,450</u>

The monthly average number of persons employed by the charity during the year was:  
No employees received emoluments of more than £60,000 for the year.

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## 3. PENSION CONTRIBUTIONS

	2022	2021
	£	£
Pension contributions	4,227	4,097
	<u>4,227</u>	<u>4,097</u>

## 4. TANGIBLE FIXED ASSETS

Cost	Short Leasehold Property £	Fixtures & Fittings £	Total £
At 01/09/2021	31,509	28,719	60,228
Additions	17,229	9,456	26,685
Disposals	-	(959)	(959)
At 31/08/2022	<u>48,738</u>	<u>37,216</u>	<u>85,954</u>
<b>Depreciation</b>			
At 01/09/2021	7,050	11,584	18,634
Disposals	-	(446)	(446)
For the year	4,169	6,520	10,689
At 31/08/2022	<u>11,219</u>	<u>17,658</u>	<u>28,877</u>
<b>Net Book Amounts</b>			
At 31/08/2022	<u>37,519</u>	<u>19,558</u>	<u>57,077</u>
At 31/08/2021	<u>24,459</u>	<u>17,135</u>	<u>41,594</u>

**5. DEBTORS**

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	1,457	3,998
	<u>1,457</u>	<u>3,998</u>

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

	2022 £	2021 £
Trade creditors	1,940	1,741
Taxation and social security	7,892	2,464
Other creditors	4,186	3,650
	<u>14,018</u>	<u>7,855</u>

**7. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	2022 £	2021 £
Other creditors – deferred income	1,266	1,688
	<u>1,266</u>	<u>1,688</u>

## 8. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	179,987	429,189	(451,215)	-	157,961
	<u>179,987</u>	<u>429,189</u>	<u>(451,215)</u>	<u>-</u>	<u>157,961</u>

## 9. RESTRICTED FUNDS

Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
£	£	£	£	£

## 10. GOVERNANCE COSTS

	2022	2021
	£	£
Independent Examiner's remuneration	780	720
Independent Examiner's remuneration for other services	1,260	1,200

## 11. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

## 12. TRUSTEES REMUNERATION AND EXPENSES

None of the Trustees have been paid any remuneration or received any other benefit from an employment with the charity in the current or previous year.

No trustee expenses have been reimbursed in the current or previous year.

**Incoming Resources**  
for the year ended 31/08/2022

	2022	2021
	£	£
<b>Incoming resources</b>		
Government - EYE funding	226,870	243,549
Government – Covid assistance	-	16,131
Government grant re capital expenditure	563	750
Grants	3,500	-
Donations	3,107	1,205
<b>Grants &amp; donations</b>	<b>234,040</b>	<b>261,635</b>
<b>Interest income</b>	<b>19</b>	<b>14</b>
<b>Playgroup fees</b>	<b>195,130</b>	<b>187,778</b>
	<b>429,189</b>	<b>449,427</b>

# Sunshine Children's Centre CIO

## Expenses for the year ended 31/08/2022

	2022	2021
	£	£
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities Playgroup</b>		
Purchases	18,009	24,127
Direct expenses	602	798
Advertising	302	2,132
Staff entertaining	2,835	855
Water rates	1,552	780
Heat and light	5,602	9,827
Rent	10,406	9,756
Cleaning	10,459	19,017
Repairs and renewals	15,431	12,270
Wages - regular	340,571	325,201
NIC employer (wages and salaries)	11,966	10,232
Pension contributions	4,227	4,097
Training	570	1,726
Equipment rental	279	272
Professional fees	6,928	3,585
Insurance	522	757
Stationery & office supplies	3,048	2,712
Telephone	508	511
Subscriptions	2,851	2,184
Card charges	427	280
Bank charges	412	268
Sundry expenses	466	202
Depreciation of short leasehold properties	4,169	2,717
Depreciation of fixtures and fittings	6,520	5,711
Loss on fixtures and fittings disposal	513	1,343
	<b>449,175</b>	<b>441,360</b>
<b>Governance Costs</b>		
Accountancy	2,040	1,920
	<b>451,215</b>	<b>443,280</b>