



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/09/2022 Period start date To 31/08/2023 Period end date

Charity name: Sunshine Children's Centre

Charity registration number: 1177008

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	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:
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>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;</p> <p>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;</p> <p>c) Instigating and adhering to and furthering the aims and objectives of the Pre-school Learning Alliance.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	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

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Sunshine currently has 151 children on roll and employs 32 staff.</p> <p>With rises in the minimum wage, national insurance and energy costs, we had to focus on careful budgeting. As the grant money for the 2, 3 and 4 year olds, although rose slightly, didn't cover the extra outlay that these rises brought, with this in mind we had to increase our fees and look at ways to reduce our costs. We installed hand dryers which has helped us save money on a weekly paper towel bill of over £50. We changed suppliers for our cleaning products. We saved money changing from contract cleaners to employing our own cleaner. We have also changed food suppliers.</p> <p>This last year we had disruption due to rodents. This is under control again at the moment. We now have a contract with a local pest control firm who have installed bait boxes. This, as well as good housekeeping will hopefully keep them at bay. In the 15 years we have been in these premises this was the first time that we had an invasion of rodents. But there was disruption to parents as well as loss of income and the expenditure of pest control. Thank you to all the parents for your patience and support regarding this.</p> <p>We had a busy year and post Covid began to have visitors back in the building. We had some excellent feedback from visits by LCC advisors. We have started to see professionals coming back into our setting such as health visitors, social workers, speech and language therapists and physiotherapists. This is so much better than Zoom call meetings. We have started to reintroduce story time sessions in our Pre school rooms where we invited parents in to enjoy them too.</p> <p><b>Under 3's provision</b></p> <p><b>Caterpillar, Butterfly and Ladybird Rooms</b></p> <p>A very busy year for our babies. Kelly continues to lead the Caterpillar room supported by Alison, Andrea and Kirsty. In August, they welcomed Rachel to their team. Chelsea and Audrey are based in the Butterfly room with Kay coming in to cover their lunches. Sadly Chelsea is leaving us soon to take up a job in the sunshine and Lucy from the pre school room will be moving in there shortly. Our Ladybird room has had another busy year and Vicky continues to lead her room supported by Kane, Amy, Carol and Billie-Jo. We have noticed that the transitions between these rooms have been working very well. The rooms have been working really well together and staff have embraced the post Covid changes.</p> <p><b>Pre school</b></p> <p><b>Dragonfly &amp; Grasshopper Rooms</b></p> <p>Amy, Julie, Sammie and Sue have been based in the Dragonfly room for the year with Emma and Moses helping out in the evenings. Rebecca, Becky, Lucy and Katherine have been based in the Grasshopper room for the past year. Both rooms work closely together with</p>

		<p>Rebecca leading over both rooms. In the coming weeks Amy and Becky are swapping rooms and Lucy will be heading to work in the Butterfly Room.</p> <p><b>Out of School</b> Sam continues to lead this room supported by Ross.</p> <p><b>The Snug</b> The Snug is now a space 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. We have just received a grant from our local ELDC Councillor Brookes for £450 to put towards further sensory equipment.</p> <p><b>Professional Development</b> This year staff have updated their paediatric first aid training as well as other courses. We are pleased to announce that Amy Cox has completed her Level 3 with distinction and that Kirsty and Billie-Jo will complete their Level 3's later this year. Becky has been busy undertaking some research for the University of Sheffield around speech and language.</p> <p><b>The year ahead</b> Moving forward this year, we are faced again with huge rises in the minimum wage and energy costs so sadly we have to increase our fees again. There is no rise in the grants we receive to support children with additional needs and our SEN department continues to flourish despite being seriously underfunded by government. We also need to ensure that our service and the high level of care doesn't drop whilst ensuring we can still remain financially viable. Although we have to address how the current financial climate is affecting us, we can't let it consume us. We still need to remember why we are here and the valuable work we all do.</p> <p>Recently, we have had some problems with vandalism at the nursery. We have reported this to the police and have given them CCTV footage. We are looking at the feasibility of making our site secure with perimeter fencing. Although the buildings and play areas are secure our grounds aren't. We would like to take this opportunity to thank the staff for all their hard work over the last year and to thank the Committee and parents for their continuing support.</p> <p>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.</p> <p>We would like to personally thank all staff for their continued hard work and dedication to retaining the fantastic reputation Sunshine have 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.</p>
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	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.
Amount of reserves held	Para 1.22	
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	N/A
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

## Structure, Governance and Management

<b>Description of charity's trusts:</b>	<b>SORP reference</b>	
Type of governing document	Para 1.25	Constitution
How is the charity constituted?	Para 1.25	Charitable Incorporated Organisation.
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>9. Charity Trustees</p> <p>(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:</p> <p>(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</p> <p>(b) To exercise, in the performance of those functions, such care and skill as is reasonable in the circumstances having regard in particular to:</p> <p>(i) Any special knowledge or experience that he or she has or holds himself or herself out as having; and,</p> <p>(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.</p> <p>(2) Eligibility for trusteeship</p> <p>(a) Every charity trustee must be a natural person.</p> <p>(b) No individual may be appointed as a charity trustee of the CIO:</p> <ul style="list-style-type: none"> <li>- if he or she is under the age of 16 years; or</li> <li>- If he or she would automatically cease to hold office under the provisions of clause [12(1)(e)].</li> </ul> <p>(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</p>

		<p>acknowledged, in whatever way the charity trustees decide, his or her acceptance of the office of charity trustee.</p> <p>(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.</p> <p>(3) Number of charity trustees</p> <p>(a) There should be:</p> <p>Not less than 3 nor more than 7 appointed trustees.</p> <p>(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.</p> <p>(4) First charity trustees:</p> <p>The first charity trustees are as follows, and are appointed for the following terms –</p> <p>Marie Jackson – Chairperson [For 3 years]</p> <p>Emily Bennison – Secretary [For 2years]</p> <p>Kelly Stevenson – Treasurer [For 1 year]</p> <p>Debbie Willoughby – Trustee [For 1 year]</p> <p>10. Appointment of charity trustees</p> <p>(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.</p> <p>(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.</p> <p>(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.</p>
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## Reference and Administrative details

Charity name	Sunshine Children's Centre
Other name the charity uses	
Registered charity number	11177008
Charity's principal address	High Street Burgh Le Marsh Skegness Lincs PE24 5JS

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Debbie Willoughby	Chair	04/03/2023	
2	Kelly Stevenson	Treasurer		
3	Tom Wardell	Secretary	04/03/2023	
4	Lisa Broomfield	Member	04/03/2023	

## Declarations

The trustees declare that they have approved the trustees' report above.

### Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Debbie Willoughby	Kelly Stevenson
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date		

Charity number: 1177008

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Sunshine Children's Centre CIO

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UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023

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**Prepared By:**

Greenhalgh Johnson Ltd  
Accountants & Tax Advisers

Elland House  
22 High Street  
Burgh le Marsh  
Lincolnshire  
PE24 5JT

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/08/2023.**

**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  
Lincolnshire  
PE24 5JT

**ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023**

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FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

**PRINCIPAL ACTIVITIES**

The trustees present their report and accounts for the year ended 31/08/2023.

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 151 children on roll and employs 32 staff.

With rises in the minimum wage, national insurance and energy costs, we had to focus on careful budgeting. As the grant money for the 2-, 3- and 4-year-olds, although rose slightly, didn't cover the extra outlay that these rises brought, with this in mind we had to increase our fees and look at ways to reduce our costs. We installed hand dryers which has helped us save money on a weekly paper towel bill of over £50. We changed suppliers for our cleaning products. We saved money by changing from contract cleaners to employing our own cleaner. We have also changed food suppliers.

This last year we had disruption due to rodents. This is under control again at the moment. We now have a contract with a local pest control firm who have installed bait boxes. This, as well as good housekeeping will hopefully keep them at bay. In the 15 years we have been in these premises this was the first time that we had an invasion of rodents. But there was disruption to parents as well as loss of income and the expenditure of pest control. Thank you to all the parents for your patience and support regarding this.

We had a busy year and post Covid began to have visitors back in the building. We had some excellent feedback from visits by LCC advisors. We have started to see professionals coming back into our setting such as health visitors, social workers, speech and language therapists and physiotherapists. This is so much better than Zoom call meetings. We have started to reintroduce story time sessions in our preschool rooms where we invited parents in to enjoy them too.

**Under 3's provision**

Caterpillar, Butterfly and Ladybird Rooms

A very busy year for our babies. Kelly continues to lead the Caterpillar room supported by Alison, Andrea and Kirsty. In August, they welcomed Rachel to their team. Chelsea and Audrey are based in the Butterfly room with Kay coming in to cover their lunches. Sadly, Chelsea is leaving us soon to take up a job in the sunshine and Lucy from the preschool room will be moving in there shortly. Our Ladybird room has had another busy year and Vicky continues to lead her room supported by Kane, Amy, Carol and Billie-Jo. We have noticed that the transitions between these rooms have been working very well. The rooms have been working really well together and staff have embraced the post Covid changes.

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

**Pre school**

Dragonfly & Grasshopper Rooms

Amy, Julie, Sammie and Sue have been based in the Dragonfly room for the year with Emma and Moses helping out in the evenings. Rebecca, Becky, Lucy and Katherine have been based in the Grasshopper room for the past year. Both rooms work closely together with Rebecca leading over both rooms. In the coming weeks Amy and Becky are swapping rooms and Lucy will be heading to work in the Butterfly Room.

Out of School

Sam continues to lead this room supported by Ross.

The Snug

The Snug is now a space 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. We have just received a grant from our local ELDC Councillor Brookes for £450 to put towards further sensory equipment.

Professional Development

This year staff have updated their paediatric first aid training as well as other courses. We are pleased to announce that Amy Cox has completed her Level 3 with distinction and that Kirsty and Billie-Jo will complete their Level 3's later this year. Becky has been busy undertaking some research for the University of Sheffield around speech and language.

**The year ahead**

Moving forward this year, we are faced again with huge rises in the minimum wage and energy costs so sadly we have to increase our fees again. There is no rise in the grants we receive to support children with additional needs and our SEN department continues to flourish despite being seriously underfunded by the government. We also need to ensure that our service and the high level of care doesn't drop whilst ensuring we can still remain financially viable. Although we have to address how the current financial climate is affecting us, we can't let it consume us. We still need to remember why we are here and the valuable work we all do.

Recently, we have had some problems with vandalism at the nursery. We have reported this to the police and have given them CCTV footage. We are looking at the feasibility of making our site secure with perimeter fencing. Although the buildings and play areas are secure our grounds aren't.

We would like to take this opportunity to thank the staff for all their hard work over the last year and to thank the Committee and parents for their continuing support.

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 have 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.

FOR THE YEAR ENDED 31/08/2023

**TRUSTEES' REPORT**

**FINANCIAL REVIEW**

The charity reported a deficit of £25,579 for the year ended 31 August 2023 (2022: deficit £22,026).

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 2023 were £132,381 (2022: £157,961).

**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:

(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.

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

(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 31/08/2023.**

**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 31/08/2023.

**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 – S L Kitchen

Date:

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

**Statement of Financial Activities  
for the year ended 31/08/2023.**

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
<b>Income</b>				
Income from generated funds				
Donations and legacies	235,231	-	235,231	234,040
Income from Investments	447	-	447	19
Income from charitable activities	245,343	-	245,343	195,130
<b>Total Income and endowments</b>	<b>481,021</b>	<b>-</b>	<b>481,021</b>	<b>429,189</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	506,600	-	506,600	451,215
<b>Total Expenses</b>	<b>506,600</b>	<b>-</b>	<b>506,600</b>	<b>451,215</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>(25,579)</b>	<b>-</b>	<b>(25,579)</b>	<b>(22,026)</b>
<b>Gains/(losses) on revaluation of fixed assets Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(25,579)</b>	<b>-</b>	<b>(25,579)</b>	<b>(22,026)</b>
Total funds brought forward	157,960	-	157,960	179,986
<b>Net funds carried forward</b>	<b>132,381</b>	<b>-</b>	<b>132,381</b>	<b>157,960</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 31/08/2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	3	50,537	57,077
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	1,412	1,457
Cash at bank and in hand		87,190	114,711
		88,602	116,168
<b>CREDITORS: Amounts falling due within one year</b>	5	5,808	14,018
<b>NET CURRENT ASSETS</b>		82,794	102,150
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		133,331	159,227
<b>CREDITORS: Amounts falling due after more than one year</b>	6	950	1,266
<b>NET ASSETS</b>		132,381	157,961
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	7		
General fund		132,381	157,961
		132,381	157,961

For the year ending 31/08/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Marie Joanne Jackson  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023.**

**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 Guarantees

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.

## Sunshine Children's Centre CIO

### 2. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	395,891	340,571
Social security costs	15,134	11,966
Pension costs	5,093	4,227
	<u>416,118</u>	<u>358,708</u>

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

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### 3. PENSION CONTRIBUTIONS

	2023	2022
	£	£
Pension contributions	<u>5,093</u>	<u>4,227</u>
	<u>5,093</u>	<u>4,227</u>

### 4. TANGIBLE FIXED ASSETS

	Short Leasehold Properties £	Fixtures and Fittings £	Total £
<b>Cost</b>			
At 01/09/2022	48,738	37,216	85,954
Additions	-	3,428	3,428
Disposals	-	(1,506)	(1,506)
At 31/08/2023	<u>48,738</u>	<u>39,138</u>	<u>87,876</u>
<b>Depreciation</b>			
At 01/09/2022	11,219	17,658	28,877
Disposals	-	(883)	(883)
For the year	3,751	5,594	9,345
At 31/08/2023	<u>14,970</u>	<u>22,369</u>	<u>37,339</u>
<b>Net Book Amounts</b>			
At 31/08/2023	<u>33,768</u>	<u>16,769</u>	<u>50,537</u>
At 31/08/2022	<u>37,519</u>	<u>19,558</u>	<u>57,077</u>

### 5. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	<u>1,412</u>	<u>1,457</u>
	<u>1,412</u>	<u>1,457</u>

# 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	1,940
Taxation and social security	2,485	7,892
Other creditors	3,323	4,186
	<u>5,808</u>	<u>14,018</u>

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

	2023	2022
	£	£
Other creditors -deferred income	950	1,266
	<u>950</u>	<u>1,266</u>

# 8.UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	157,960	481,020	(506,599)	-	132,381
	<u>157,960</u>	<u>481,020</u>	<u>(506,599)</u>	<u>-</u>	<u>132,381</u>

# 9.RESTRICTED FUNDS

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

# 10.GOVERNANCE COSTS

	2023	2022
	£	£
Independent Examiner's remuneration	810	780
Independent Examiner's remuneration for other services	1,290	1,260

# 11.RELATED PARTY TRANSACTIONS

There were no related party transactions in the current year.

# 12. TRUSTEES REMUNERATION AND EXPENSES

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

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

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**Sunshine Children's Centre CIO**

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**Incoming Resources  
for the year ended 31/08/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Government – EYE funding	228,510	226,870
Government grant re capital expenditure	421	563
Grants	1,500	3,500
Donations	4,800	3,107
	<u>235,231</u>	<u>234,040</u>
<b>Interest income</b>	447	19
<b>Playgroup fees</b>	245,343	195,130
	<u>481,021</u>	<u>429,189</u>

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**Sunshine Children's Centre CIO**

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**Expenses  
for the year ended 31/08/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
<b>Playgroup</b>		
Purchases	15,026	18,009
Direct expenses	47	602
Advertising	405	302
Staff entertaining	1,685	2,835
Water rates	983	1,552
Heat and light	11,943	5,602
Rent	12,356	10,406
Cleaning	8,924	10,459
Repairs and renewals	12,995	15,431
Wages - regular	395,891	340,571
NIC employer (wages and salaries)	15,134	11,966
Pension contributions	5,093	4,227
Training	1,109	570
Equipment rental	272	279
Professional fees	4,330	6,928
Insurance	1,685	522
Stationery & office supplies	2,174	3,048
Telephone	882	508
Subscriptions	2,577	2,851
Card charges	176	427
Bank charges	554	412
Sundry expenses	291	466
Depreciation of short leasehold properties	3,751	4,169
Depreciation of fixtures and fittings	5,594	6,520
Loss on fixtures and fittings disposal	623	513
	<u>504,500</u>	<u>449,175</u>
 <b>Governance Costs</b>		
Accountancy	2,100	2,040
	<u>2,100</u>	<u>2,040</u>
	<u>506,600</u>	<u>451,215</u>

Charity number: 1177008

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Sunshine Children's Centre CIO

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UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023

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**Prepared By:**

Greenhalgh Johnson Ltd  
Accountants & Tax Advisers

Elland House  
22 High Street  
Burgh le Marsh  
Lincolnshire  
PE24 5JT

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31/08/2023.**

**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  
Lincolnshire  
PE24 5JT

**ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023**

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FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

**PRINCIPAL ACTIVITIES**

The trustees present their report and accounts for the year ended 31/08/2023.

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 151 children on roll and employs 32 staff.

With rises in the minimum wage, national insurance and energy costs, we had to focus on careful budgeting. As the grant money for the 2-, 3- and 4-year-olds, although rose slightly, didn't cover the extra outlay that these rises brought, with this in mind we had to increase our fees and look at ways to reduce our costs. We installed hand dryers which has helped us save money on a weekly paper towel bill of over £50. We changed suppliers for our cleaning products. We saved money by changing from contract cleaners to employing our own cleaner. We have also changed food suppliers.

This last year we had disruption due to rodents. This is under control again at the moment. We now have a contract with a local pest control firm who have installed bait boxes. This, as well as good housekeeping will hopefully keep them at bay. In the 15 years we have been in these premises this was the first time that we had an invasion of rodents. But there was disruption to parents as well as loss of income and the expenditure of pest control. Thank you to all the parents for your patience and support regarding this.

We had a busy year and post Covid began to have visitors back in the building. We had some excellent feedback from visits by LCC advisors. We have started to see professionals coming back into our setting such as health visitors, social workers, speech and language therapists and physiotherapists. This is so much better than Zoom call meetings. We have started to reintroduce story time sessions in our preschool rooms where we invited parents in to enjoy them too.

**Under 3's provision**

Caterpillar, Butterfly and Ladybird Rooms

A very busy year for our babies. Kelly continues to lead the Caterpillar room supported by Alison, Andrea and Kirsty. In August, they welcomed Rachel to their team. Chelsea and Audrey are based in the Butterfly room with Kay coming in to cover their lunches. Sadly, Chelsea is leaving us soon to take up a job in the sunshine and Lucy from the preschool room will be moving in there shortly. Our Ladybird room has had another busy year and Vicky continues to lead her room supported by Kane, Amy, Carol and Billie-Jo. We have noticed that the transitions between these rooms have been working very well. The rooms have been working really well together and staff have embraced the post Covid changes.

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

**Pre school**

Dragonfly & Grasshopper Rooms

Amy, Julie, Sammie and Sue have been based in the Dragonfly room for the year with Emma and Moses helping out in the evenings. Rebecca, Becky, Lucy and Katherine have been based in the Grasshopper room for the past year. Both rooms work closely together with Rebecca leading over both rooms. In the coming weeks Amy and Becky are swapping rooms and Lucy will be heading to work in the Butterfly Room.

Out of School

Sam continues to lead this room supported by Ross.

The Snug

The Snug is now a space 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. We have just received a grant from our local ELDC Councillor Brookes for £450 to put towards further sensory equipment.

Professional Development

This year staff have updated their paediatric first aid training as well as other courses. We are pleased to announce that Amy Cox has completed her Level 3 with distinction and that Kirsty and Billie-Jo will complete their Level 3's later this year. Becky has been busy undertaking some research for the University of Sheffield around speech and language.

**The year ahead**

Moving forward this year, we are faced again with huge rises in the minimum wage and energy costs so sadly we have to increase our fees again. There is no rise in the grants we receive to support children with additional needs and our SEN department continues to flourish despite being seriously underfunded by the government. We also need to ensure that our service and the high level of care doesn't drop whilst ensuring we can still remain financially viable. Although we have to address how the current financial climate is affecting us, we can't let it consume us. We still need to remember why we are here and the valuable work we all do.

Recently, we have had some problems with vandalism at the nursery. We have reported this to the police and have given them CCTV footage. We are looking at the feasibility of making our site secure with perimeter fencing. Although the buildings and play areas are secure our grounds aren't.

We would like to take this opportunity to thank the staff for all their hard work over the last year and to thank the Committee and parents for their continuing support.

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 have 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.

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

**FINANCIAL REVIEW**

The charity reported a deficit of £25,579 for the year ended 31 August 2023 (2022: deficit £22,026).

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 2023 were £132,381 (2022: £157,961).

**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:

(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.

FOR THE YEAR ENDED 31/08/2023

TRUSTEES' REPORT

(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 31/08/2023.**

**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 31/08/2023.

**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 – S L Kitchen

Date:

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

**Statement of Financial Activities  
for the year ended 31/08/2023.**

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
<b>Income</b>				
Income from generated funds				
Donations and legacies	235,231	-	235,231	234,040
Income from Investments	447	-	447	19
Income from charitable activities	245,343	-	245,343	195,130
<b>Total Income and endowments</b>	<b>481,021</b>	<b>-</b>	<b>481,021</b>	<b>429,189</b>
<b>Expenses</b>				
Costs of generating funds				
Expenditure on Charitable activities	506,600	-	506,600	451,215
<b>Total Expenses</b>	<b>506,600</b>	<b>-</b>	<b>506,600</b>	<b>451,215</b>
<b>Net gains on investments</b>				
<b>Net Income</b>	<b>(25,579)</b>	<b>-</b>	<b>(25,579)</b>	<b>(22,026)</b>
<b>Gains/(losses) on revaluation of fixed assets Net movement in funds:</b>				
<b>Net income for the year</b>	<b>(25,579)</b>	<b>-</b>	<b>(25,579)</b>	<b>(22,026)</b>
Total funds brought forward	157,960	-	157,960	179,986
<b>Net funds carried forward</b>	<b>132,381</b>	<b>-</b>	<b>132,381</b>	<b>157,960</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 31/08/2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	3	50,537	57,077
<b>CURRENT ASSETS</b>			
Debtors (amounts falling due within one year)	4	1,412	1,457
Cash at bank and in hand		87,190	114,711
		88,602	116,168
<b>CREDITORS: Amounts falling due within one year</b>	5	5,808	14,018
<b>NET CURRENT ASSETS</b>		82,794	102,150
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		133,331	159,227
<b>CREDITORS: Amounts falling due after more than one year</b>	6	950	1,266
<b>NET ASSETS</b>		132,381	157,961
<b>CAPITAL AND RESERVES</b>			
<b>Unrestricted funds</b>	7		
General fund		132,381	157,961
		132,381	157,961

For the year ending 31/08/2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

.....  
Marie Joanne Jackson  
Trustee

**NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31/08/2023.**

**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 Guarantees

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.

## Sunshine Children's Centre CIO

### 2. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	395,891	340,571
Social security costs	15,134	11,966
Pension costs	5,093	4,227
	<u>416,118</u>	<u>358,708</u>

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

32                      29

### 3. PENSION CONTRIBUTIONS

	2023	2022
	£	£
Pension contributions	<u>5,093</u>	<u>4,227</u>
	<u>5,093</u>	<u>4,227</u>

### 4. TANGIBLE FIXED ASSETS

	Short Leasehold Properties £	Fixtures and Fittings £	Total £
<b>Cost</b>			
At 01/09/2022	48,738	37,216	85,954
Additions	-	3,428	3,428
Disposals	-	(1,506)	(1,506)
At 31/08/2023	<u>48,738</u>	<u>39,138</u>	<u>87,876</u>
<b>Depreciation</b>			
At 01/09/2022	11,219	17,658	28,877
Disposals	-	(883)	(883)
For the year	3,751	5,594	9,345
At 31/08/2023	<u>14,970</u>	<u>22,369</u>	<u>37,339</u>
<b>Net Book Amounts</b>			
At 31/08/2023	<u>33,768</u>	<u>16,769</u>	<u>50,537</u>
At 31/08/2022	<u>37,519</u>	<u>19,558</u>	<u>57,077</u>

### 5. DEBTORS

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	<u>1,412</u>	<u>1,457</u>
	<u>1,412</u>	<u>1,457</u>

# 6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	-	1,940
Taxation and social security	2,485	7,892
Other creditors	3,323	4,186
	<u>5,808</u>	<u>14,018</u>

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

	2023	2022
	£	£
Other creditors -deferred income	950	1,266
	<u>950</u>	<u>1,266</u>

# 8.UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	157,960	481,020	(506,599)	-	132,381
	<u>157,960</u>	<u>481,020</u>	<u>(506,599)</u>	<u>-</u>	<u>132,381</u>

# 9.RESTRICTED FUNDS

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

# 10.GOVERNANCE COSTS

	2023	2022
	£	£
Independent Examiner's remuneration	810	780
Independent Examiner's remuneration for other services	1,290	1,260

# 11.RELATED PARTY TRANSACTIONS

There were no related party transactions in the current year.

# 12. TRUSTEES REMUNERATION AND EXPENSES

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

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

---

Sunshine Children's Centre CIO

---

**Incoming Resources  
for the year ended 31/08/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Incoming resources</b>		
Government – EYE funding	228,510	226,870
Government grant re capital expenditure	421	563
Grants	1,500	3,500
Donations	4,800	3,107
	<u>235,231</u>	<u>234,040</u>
<b>Interest income</b>	447	19
<b>Playgroup fees</b>	245,343	195,130
	<u>481,021</u>	<u>429,189</u>

**Sunshine Children's Centre CIO**

**Expenses  
for the year ended 31/08/2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Expenses</b>		
<b>Costs of generating funds</b>		
<b>Charitable Activities</b>		
<b>Playgroup</b>		
Purchases	15,026	18,009
Direct expenses	47	602
Advertising	405	302
Staff entertaining	1,685	2,835
Water rates	983	1,552
Heat and light	11,943	5,602
Rent	12,356	10,406
Cleaning	8,924	10,459
Repairs and renewals	12,995	15,431
Wages - regular	395,891	340,571
NIC employer (wages and salaries)	15,134	11,966
Pension contributions	5,093	4,227
Training	1,109	570
Equipment rental	272	279
Professional fees	4,330	6,928
Insurance	1,685	522
Stationery & office supplies	2,174	3,048
Telephone	882	508
Subscriptions	2,577	2,851
Card charges	176	427
Bank charges	554	412
Sundry expenses	291	466
Depreciation of short leasehold properties	3,751	4,169
Depreciation of fixtures and fittings	5,594	6,520
Loss on fixtures and fittings disposal	623	513
	<u>504,500</u>	<u>449,175</u>
 <b>Governance Costs</b>		
Accountancy	2,100	2,040
	<u>2,100</u>	<u>2,040</u>
	<u>506,600</u>	<u>451,215</u>