

Charity number: 1177008

Sunshine Children's Centre CIO

UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 31/08/2025

Prepared By:

Greenhalgh Johnson Limited
Elland House
22 High Street Burgh le Marsh
Skegness
Lincs
PE24 5JT

Sunshine Children's Centre CIO

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31/08/2025**

TRUSTEES

Tom Wardell -Chairperson

Kelly Stevenson -Treasurer

Anne Sleet -Secretary

Alison Evans- Trustee

REGISTERED OFFICE

High Street

Burgh Le Marsh

Skegness

Lincolnshire

PE24 5JS

CHARITY NUMBER

1177008

ACCOUNTANTS

Greenhalgh Johnson Limited

Elland House

22 High Street Burgh le Marsh

Skegness

Lincs

PE24 5JT

Sunshine Children's Centre CIO

**ACCOUNTS
FOR THE YEAR ENDED 31/08/2025**

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FOR THE YEAR ENDED 31/08/2025

TRUSTEES' REPORT

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 .

(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:

FOR THE YEAR ENDED 31/08/2025

TRUSTEES' REPORT

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

Tom Wardell -Chairperson
Kelly Stevenson -Treasurer
Anne Sleet -Secretary
Alison Evans- 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



Tom Wardell
Chair

INDEPENDENT EXAMINER'S STATEMENT

FOR THE YEAR ENDED 31/08/2025

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 31/08/2025 .

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.

.....
Date:

Greenhalgh Johnson Limited
Elland House
22 High Street Burgh le Marsh
Skegness
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PE24 5JT
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Sunshine Children's Centre CIO

**Statement of Financial Activities
for the year ended 31/08/2025**

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Income				
Income from generated funds				
Donations and legacies	547,509	-	547,509	269,464
Income from Investments	1,574	-	1,574	1,118
Income from charitable activities	234,583	-	234,583	324,837
Total Income and endowments	783,666	-	783,666	595,419
Expenses				
Costs of generating funds				
Expenditure on Charitable activities	638,351	-	638,351	570,737
Total Expenses	638,351	-	638,351	570,737
Net gains on investments				
Net Income	145,315	-	145,315	24,682
Gains/(losses) on revaluation of fixed assets				
Net movement in funds:				
Net income for the year	145,315	-	145,315	24,682
Total funds brought forward	157,063	-	157,063	132,381
Net funds carried forward	302,378	-	302,378	157,063

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 31/08/2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	3	56,977	50,485
CURRENT ASSETS			
Debtors (amounts falling due within one year)	4	6,052	1,300
Cash at bank and in hand		246,619	111,749
		<u>252,671</u>	<u>113,049</u>
CREDITORS: Amounts falling due within one year	5	6,952	5,837
NET CURRENT ASSETS		<u>245,719</u>	<u>107,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>302,696</u>	<u>157,697</u>
CREDITORS: Amounts falling due after more than one year	6	<u>318</u>	<u>634</u>
NET ASSETS		<u>302,378</u>	<u>157,063</u>
CAPITAL AND RESERVES			
Unrestricted funds	7		
General fund		<u>302,378</u>	<u>157,063</u>
		<u>302,378</u>	<u>157,063</u>

For the year ending 31/08/2025 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



Alison Evans

Trustee

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31/08/2025**

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. 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.

1f. 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.

1g. 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%

1h. 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.

1i. 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.

1j. 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

	2025	2024
	£	£
Wages and salaries	493,314	438,945
Social Security Costs	27,852	19,825
Pension Costs	8,300	6,755
	<u>529,466</u>	<u>465,525</u>

The average number of persons employed by the charity during the year was 36
No employees received emoluments of more than £60,000 for the year.

2. PENSION CONTRIBUTIONS

	2025	2024
	£	£
Pension contributions	8,300	6,755
	<u>8,300</u>	<u>6,755</u>

3. TANGIBLE FIXED ASSETS

	Short Leasehold	Fixtures and Fittings	Total
	Properties £	£	£
Cost			
At 01/09/2024	59,058	33,458	92,516
Additions	3,894	14,367	18,261
Disposals	-	(5,218)	(5,218)
At 31/08/2025	<u>62,952</u>	<u>42,607</u>	<u>105,559</u>
Depreciation			
At 01/09/2024	19,379	22,652	42,031
Disposals	-	(2,808)	(2,808)
For the year	4,358	5,001	9,359
At 31/08/2025	<u>23,737</u>	<u>24,845</u>	<u>48,582</u>
Net Book Amounts			
At 31/08/2025	<u>39,215</u>	<u>17,762</u>	<u>56,977</u>
At 31/08/2024	<u>39,679</u>	<u>10,806</u>	<u>50,485</u>

4. DEBTORS

	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	6,052	1,300
	<u>6,052</u>	<u>1,300</u>

Sunshine Children's Centre CIO

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,241	-
Taxation and social security	89	2,485
Other creditors	<u>4,622</u>	<u>3,352</u>
	<u><u>6,952</u></u>	<u><u>5,837</u></u>

6. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2025	2024
	£	£
Other creditors	<u>318</u>	<u>634</u>
	<u><u>318</u></u>	<u><u>634</u></u>

7. UNRESTRICTED FUNDS

	Brought forward	Incoming resources	Outgoing resources	Transfers	Carried forward
	£	£	£	£	£
General fund	157,063	783,665	(638,350)	-	302,378
	<u>157,063</u>	<u>783,665</u>	<u>(638,350)</u>	<u>-</u>	<u>302,378</u>

8. RESTRICTED FUNDS

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

9. RELATED PARTY TRANSACTIONS

There were no related party transactions in the year.

10. 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.

11. GOVERNANCE COSTS

	2025	2024
	£	£
Independent Examiner's remuneration	840	834
Independent Examiner's remuneration for other services	1,332	1,290

Sunshine Children's Centre CIO

**Incoming Resources
for the year ended 31/08/2025**

	2025	2024
	£	£
Incoming resources		
Government -EYE funding	526,630	255,607
Government grant re capital expenditure	316	316
Grants	14,958	4,505
Donations	5,605	9,036
	<u>547,509</u>	<u>269,464</u>
Interest Income	1,574	1,118
Playgroup Fees	<u>234,583</u>	<u>324,837</u>
	<u>783,666</u>	<u>595,419</u>

Sunshine Children's Centre CIO

**Expenses
for the year ended 31/08/2025**

	2025	2024
	£	£
Expenses		
Costs of generating funds		
Charitable Activities		
Playgroup		
Purchases	24,255	26,616
Advertising	578	235
Staff entertaining	3,472	930
Water rates	2,700	1,304
Heat and light	12,079	12,121
Rent	12,356	12,356
Cleaning	9,845	7,611
Repairs and renewals	9,492	15,215
Wages - regular	493,314	438,945
NIC employer (wages and salaries)	27,852	19,825
Pension contributions	8,300	6,755
Training	1,032	1,431
Equipment rental	-	73
Professional fees	6,526	5,338
Insurance	2,218	1,746
Stationery & office supplies	4,878	2,454
Telephone	885	1,361
Subscriptions	3,710	2,743
Card charges	10	70
Bank charges	515	556
Sundry expenses	393	247
Depreciation of short leasehold properties	4,358	4,409
Depreciation of fixtures and fittings	5,001	4,318
Loss on fixtures and fittings disposal	2,410	1,954
	<u>636,179</u>	<u>568,613</u>
 Governance Costs		
Accountancy	<u>2,172</u>	<u>2,124</u>
	<u>2,172</u>	<u>2,124</u>
	638,351	<u>570,737</u>

