

**UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 APRIL 2022**  
**FOR**  
**SUNSHINE DAY CARE LIMITED**

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FOR THE YEAR ENDED 30 APRIL 2022

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**SUNSHINE DAY CARE LIMITED**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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**DIRECTORS:** Dr S G Cox  
Mrs K E Cox

**SECRETARY:** Mrs K E Cox

**REGISTERED OFFICE:** 28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**REGISTERED NUMBER:** 05779149 (England and Wales)

**ACCOUNTANTS:** Skingle Helps & Co  
28 Southway  
Carshalton Beeches  
Surrey  
SM5 4HW

**BALANCE SHEET**  
**30 APRIL 2022**

	Notes	2022 £	£	2021 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		1,194,839		1,365,264
<b>CURRENT ASSETS</b>					
Debtors	5	46,530		5,000	
Cash at bank		<u>324,023</u>		<u>215,689</u>	
		370,553		220,689	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>299,948</u>		<u>227,423</u>	
<b>NET CURRENT ASSETS/(LIABILITIES)</b>			<u>70,605</u>		<u>(6,734)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,265,444		1,358,530
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		<u>997,135</u>		<u>1,127,737</u>
<b>NET ASSETS</b>			<u>268,309</u>		<u>230,793</u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	9		2		2
Retained earnings			<u>268,307</u>		<u>230,791</u>
<b>SHAREHOLDERS' FUNDS</b>			<u>268,309</u>		<u>230,793</u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 April 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 April 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (a) ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

In accordance with Section 444 of the Companies Act 2006, the Statement of Income and Retained Earnings has not been delivered.

The financial statements were approved by the Board of Directors and authorised for issue on 20 May 2022 and were signed on its behalf by:

Dr S G Cox - Director

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2022**

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**1. STATUTORY INFORMATION**

Sunshine Day Care Limited is a private company, limited by shares, registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

The presentation currency of the financial statements is the Pound Sterling (£).

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

These financial statements have been prepared in accordance with Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" including the provisions of Section 1A "Small Entities" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Turnover**

Turnover represents the value of children's day nursery services provided during the year, excluding value added tax.

Turnover is recognised when the services are utilised by the customer. Un-invoiced services at the year end are included in accrued income. Invoiced services which remain unpaid at the year end are included in debtors. Where customers pay in advance for services, the amount is recorded as deferred income until the service has been delivered.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land and buildings - 2% on cost

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Statement of Income and Retained Earnings, except to the extent that it relates to items recognised in other comprehensive income or directly in equity.

Current or deferred taxation assets and liabilities are not discounted.

Current tax is recognised at the amount of tax payable using the tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Deferred tax**

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date.

Timing differences arise from the inclusion of income and expenses in tax assessments in periods different from those in which they are recognised in financial statements. Deferred tax is measured using tax rates and laws that have been enacted or substantively enacted by the year end and that are expected to apply to the reversal of the timing difference.

Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits.

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

The company operates a defined contribution pension scheme. Contributions payable to the company's pension scheme are charged to profit or loss in the period to which they relate.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2022**

**2. ACCOUNTING POLICIES - continued****Debtors**

Short term debtors are measured at the transaction price, less any impairment.

**Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**Creditors**

Short-term creditors are measured at the transaction price.

**3. EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 44 (2021 - 44 ) .

**4. TANGIBLE FIXED ASSETS**

	Land and buildings £
<b>COST</b>	
At 1 May 2021	1,374,230
Additions	96,904
Disposals	(261,104)
At 30 April 2022	<u>1,210,030</u>
<b>DEPRECIATION</b>	
At 1 May 2021	8,966
Charge for year	6,225
At 30 April 2022	<u>15,191</u>
<b>NET BOOK VALUE</b>	
At 30 April 2022	<u>1,194,839</u>
At 30 April 2021	<u>1,365,264</u>

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

	2022 £	2021 £
Other debtors	<u>46,530</u>	<u>5,000</u>

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

	2022 £	2021 £
Bank loans and overdrafts	83,418	79,780
Taxation and social security	83,497	40,557
Other creditors	<u>133,033</u>	<u>107,086</u>
	<u>299,948</u>	<u>227,423</u>

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

	2022 £	2021 £
Bank loans	<u>997,135</u>	<u>1,127,737</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 30 APRIL 2022**

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

	2022 £	2021 £
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans repayable by instalments over more than five years	<u>655,095</u>	<u>1,085,832</u>

**8. SECURED DEBTS**

The following secured debts are included within creditors:

	2022 £	2021 £
Bank loans	<u>1,080,517</u>	<u>1,156,692</u>

National Westminster Bank PLC has a legal charge over the freehold properties.

**9. CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	2022 £	2021 £
2	Ordinary	£1	<u>2</u>	<u>2</u>

**10. RELATED PARTY DISCLOSURES**

During the year, the company sold a 19% share in its freehold land and buildings to the directors' pension scheme. Proceeds (before legal fees etc.) from the sale were £237,500.

During the year, the company paid rent of £933 (2021: £Nil) to the directors' pension scheme.

**11. ULTIMATE CONTROLLING PARTY**

The company is owned jointly by Dr and Mrs Cox who between them hold 100% of the ordinary share capital.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.