

**REGISTERED NUMBER: 06405595 (England and Wales)**

Unaudited Financial Statements for the Year Ended 31 March 2019

for

Sunny Days Childrens Nursery Ltd

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for the Year Ended 31 March 2019

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Sunny Days Childrens Nursery Ltd

Company Information  
for the Year Ended 31 March 2019

**DIRECTORS:**

Mrs H Sharples  
Mrs F S Webb

**SECRETARY:**

Mrs F S Webb

**REGISTERED OFFICE:**

38-40 Lickhill Road  
Calne  
Wiltshire  
SN11 9DF

**REGISTERED NUMBER:**

06405595 (England and Wales)

**ACCOUNTANTS:**

CL Finance Associates  
40 Venn Grove  
Plymouth  
Devon  
PL3 5PH

Balance Sheet  
31 March 2019

	Notes	31/3/19 £	£	31/3/18 £	£
<b>FIXED ASSETS</b>					
Tangible assets	4		390,797		393,434
<b>CURRENT ASSETS</b>					
Debtors	5	174,217		113,349	
Cash at bank and in hand		<u>57,161</u>		<u>133,509</u>	
		231,378		246,858	
<b>CREDITORS</b>					
Amounts falling due within one year	6	<u>92,792</u>		<u>78,959</u>	
<b>NET CURRENT ASSETS</b>			<u>138,586</u>		<u>167,899</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			529,383		561,333
<b>CREDITORS</b>					
Amounts falling due after more than one year	7		(100,090)		(111,823)
<b>PROVISIONS FOR LIABILITIES</b>			<u>(3,663)</u>		<u>(2,185)</u>
<b>NET ASSETS</b>			<u><u>425,630</u></u>		<u><u>447,325</u></u>
<b>CAPITAL AND RESERVES</b>					
Called up share capital	10		99		99
Retained earnings			<u>425,531</u>		<u>447,226</u>
<b>SHAREHOLDERS' FUNDS</b>			<u><u>425,630</u></u>		<u><u>447,325</u></u>

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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 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.
- (b)

The financial statements have been prepared and delivered in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

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

The financial statements were approved by the Board of Directors on 20 December 2019 and were signed on its behalf by:

Mrs F S Webb - Director

Notes to the Financial Statements  
for the Year Ended 31 March 2019

1. **STATUTORY INFORMATION**

Sunny Days Childrens Nursery Ltd 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.

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 is measured at the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes.

**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	- in accordance with the property
Plant and machinery etc	- 33% on cost and 25% on reducing balance

**Taxation**

Taxation for the year comprises current and deferred tax. Tax is recognised in the Income Statement, 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to profit or loss on a straight line basis over the period of the lease.

**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.

3. **EMPLOYEES AND DIRECTORS**

The average number of employees during the year was 29 (2018 - 29) .

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

4. **TANGIBLE FIXED ASSETS**

	Land and buildings £	Plant and machinery etc £	Totals £
<b>COST</b>			
At 1 April 2018	439,960	39,402	479,362
Additions	-	12,964	12,964
At 31 March 2019	<u>439,960</u>	<u>52,366</u>	<u>492,326</u>
<b>DEPRECIATION</b>			
At 1 April 2018	58,026	27,902	85,928
Charge for year	9,451	6,150	15,601
At 31 March 2019	<u>67,477</u>	<u>34,052</u>	<u>101,529</u>
<b>NET BOOK VALUE</b>			
At 31 March 2019	<u>372,483</u>	<u>18,314</u>	<u>390,797</u>
At 31 March 2018	<u>381,934</u>	<u>11,500</u>	<u>393,434</u>

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

	31/3/19 £	31/3/18 £
Trade debtors	1,078	783
Other debtors	<u>173,139</u>	<u>112,566</u>
	<u>174,217</u>	<u>113,349</u>

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

	31/3/19 £	31/3/18 £
Bank loans and overdrafts	14,392	14,230
Trade creditors	26,314	18,918
Taxation and social security	20,385	32,042
Other creditors	<u>31,701</u>	<u>13,769</u>
	<u>92,792</u>	<u>78,959</u>

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

	31/3/19 £	31/3/18 £
Bank loans	<u>100,090</u>	<u>111,823</u>
Amounts falling due in more than five years:		
Repayable by instalments		
Bank loans more 5 yr by instal	<u>42,520</u>	<u>54,904</u>

8. **LEASING AGREEMENTS**

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2019

9. **SECURED DEBTS**

The following secured debts are included within creditors:

	31/3/19	31/3/18
	£	£
Bank loans	<u>114,482</u>	<u>126,053</u>

The bank loan is secured by a mortgage over the company's freehold land and buildings.

10. **CALLED UP SHARE CAPITAL**

Allotted, issued and fully paid:

Number:	Class:	Nominal value:	31/3/19	31/3/18
			£	£
99	Ordinary	1	<u>99</u>	<u>99</u>

11. **DIRECTORS' ADVANCES, CREDITS AND GUARANTEES**

The following advances and credits to directors subsisted during the years ended 31 March 2019 and 31 March 2018:

	31/3/19	31/3/18
	£	£
<b>Mrs H Sharples</b>		
Balance outstanding at start of year	44,245	40,812
Amounts advanced	28,299	21,546
Amounts repaid	(11,208)	(18,113)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>61,336</u>	<u>44,245</u>
<b>Mrs F S Webb</b>		
Balance outstanding at start of year	43,184	37,736
Amounts advanced	29,793	23,063
Amounts repaid	(11,208)	(17,615)
Amounts written off	-	-
Amounts waived	-	-
Balance outstanding at end of year	<u>61,769</u>	<u>43,184</u>

Interest has been charged at the official rate of interest.

12. **ULTIMATE CONTROLLING PARTY**

The controlling party is both directors.

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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.