

**SUNHILL EARLY LEARNING LTD  
(FORMERLY ABACUS EARLY LEARNING LTD)**

**UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2020**

**Company Registration Number: 10370953**

SUNHILL EARLY LEARNING LTD (FORMERLY ABACUS EARLY LEARNING LTD)

UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020

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**SUNHILL EARLY LEARNING LTD (FORMERLY ABACUS EARLY LEARNING LTD)**

**COMPANY INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2020**

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**DIRECTORS**

G R Chapman

*resigned 5 November 2020*

S Steel

*appointed 5 November 2020*

S Forestier

*appointed 5 November 2020*

**SECRETARY**

Higgs Secretarial Limited

*appointed 17 December 2020*

**REGISTERED OFFICE**

The Old Railway Station

The Old Station Nursery

7 Park Road

Faringdon

Oxfordshire

SN7 7BP

**COMPANY REGISTRATION NUMBER**

10370953 England and Wales

**SUNHILL EARLY LEARNING LTD (FORMERLY ABACUS EARLY LEARNING LTD)****BALANCE SHEET****AS AT 31 MARCH 2020**

	Notes	2020	2019
		£	As restated £
<b>CURRENT ASSETS</b>			
Debtors	6	100	100
<b>NET CURRENT ASSETS</b>		100	100
<b>NET ASSETS</b>		<u>100</u>	<u>100</u>
<b>CAPITAL AND RESERVES</b>			
Called up share capital		100	100
<b>SHAREHOLDER'S FUNDS</b>		<u>100</u>	<u>100</u>

These accounts have been prepared and delivered in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and in accordance with the provisions of FRS 102 Section 1A - small entities.

For the financial year ended 31 March 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

Members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

As permitted by S444 (5A) of the Companies Act 2006 the directors have not delivered to the Registrar a copy of the company's Profit and Loss Account or Directors Report.

Signed on behalf of the board of directors

S Steel  
Director

Date approved by the board: 27 March 2021

# SUNHILL EARLY LEARNING LTD (FORMERLY ABACUS EARLY LEARNING LTD)

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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### 1 GENERAL INFORMATION

Sunhill Early Learning Ltd is a private company limited by shares and incorporated in England and Wales. Its registered office is:

The Old Railway Station  
The Old Station Nursery  
7 Park Road  
Faringdon  
Oxfordshire  
SN7 7BP

The company changed its name from Abacus Early Learning Ltd to Sunhill Early Learning Ltd on 16 March 2020.

The financial statements are presented in Sterling, which is the functional currency of the company.

### 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Basis of preparation of financial statements

These financial statements have been prepared in accordance with applicable United Kingdom accounting standards, including Financial Reporting Standard 102 Section 1A smaller entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ('FRS 102') and the Companies Act 2006.

#### Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

Financial assets are measured at cost and are assessed at the end of each reporting period for objective evidence of impairment. Where objective evidence of impairment is found, an impairment loss is recognised in the profit and loss account.

The impairment loss for financial assets measured at cost is measured as the difference between an asset's carrying amount and the best estimate, which is an approximation, of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is an enforceable right to set off the recognised amount and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Debtors

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

**SUNHILL EARLY LEARNING LTD (FORMERLY ABACUS EARLY LEARNING LTD)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2020**

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**3 CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

No significant accounting estimates and judgements have had to be made by the directors in preparing these financial statements.

**4 RESTATEMENT OF COMPARATIVES**

The comparative figures have been restated as the company was dormant throughout that year and previous years. All transactions included within prior years were transactions in respect of the parent company. The profit after tax previously stated of £20,416 has been reduced to nil.

**5 EMPLOYEES**

The average number of persons employed by the company (including directors) during the year was:

	<b>2020</b>	<b>2019 As restated</b>
Average number of employees	<u>2</u>	<u>2</u>

**6 DEBTORS**

	<b>2020</b>	<b>2019 As restated</b>
	<b>£</b>	<b>£</b>
Amounts owed from group undertakings	<u>100</u>	<u>100</u>

**7 PARENT COMPANY**

The company is a subsidiary undertaking of Sunhill Daycare (Europe) Limited whose registered office is The Old Railway Station, The Old Station Nursery, 7 Park Road, Faringdon, Oxfordshire, SN7 7BP.

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.