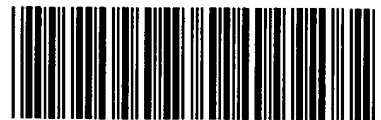


Company registration number 04042026 (England and Wales)

Charity registration number 1090050 (England and Wales)

BEECHWOOD EDUCARE CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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BEECHWOOD EDUCARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr K J Simms	(Appointed 14 June 2024)
	Mrs R Simms	(Appointed 14 June 2024)
	Mr D G Storey	
Country of incorporation	United Kingdom (England and Wales)	04042026
Charity registration	England and Wales	1090050
Registered office	High Hopes At Longview Knowsley Lane Primary School Astley Road, Huyton Liverpool Merseyside L36 8DB	
Independent examiner	Monetta LLP 110-114 Duke Street Liverpool L1 5AG	

BEECHWOOD EDUCARE CENTRE

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BEECHWOOD EDUCARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities

The purposes and activities of the charitable company are to advance the education and development of children living in the North Huyton areas of Merseyside and the wider community by the provision of high quality nursery care & out of school facilities and working in partnership with other agencies to secure the widest range of services is available that best matches the needs of our client population.

In shaping our objectives for the year and planning our activities, the directors have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'. The charity relies on the income from fees, charges and grants to cover its operating costs. Affordability and access to our facilities is important to us and is reflected in our pricing policy.

Achievements and performance

Significant activities and achievements against objectives

The results for the year and financial position of the charitable company are as shown in the annexed financial statements. The charity, with the support of both its staff and volunteers continues to provide much needed services by the provision of high quality nursery care & out of school facilities. The charity has seen a steady high demand for its services and has had some success in obtaining commitments for future funding to enable it to further its aims - most notably in November 2025 (post year end) a capital grant of £18,719.10 has been awarded by Knowsley Council to enable the expansion of our wraparound after-school provision. The directors are continuing to seek additional funding to support future operational plans. The latest Ofsted inspection report rated overall effectiveness as Good, with the latest Quality audit from the Local Authority being Outstanding.

Financial review

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The directors have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be between 6 and 9 months of the resources expended, which equates to between approximately £265,000 to £397,500 in general funds. At this level, the directors feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. At 31 March 2025 the free reserves amounted to £204,589 and are below the target level. The directors are considering ways in which additional unrestricted reserves can be raised.

In preparing the accounts, the directors consider that the charitable company has sufficient resources to continue operations for the foreseeable future.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 27 July 2000 and registered as a charity on 11 January 2002. Members of the charitable company guarantee to contribute an amount not exceeding £10 in the event of the charity winding up. The company is governed by the policies made from time to time by the directors together with the terms of its Memorandum and Articles of Association which set out the objects and powers of the company. The procedures for the appointment, retirement and removal of directors are set out in the Articles. All directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role. The day to day operational aspects of the charity have been delegated to the Manager and her team.

BEECHWOOD EDUCARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Trustees

The trustees during the year under review, who were appointed by the members in accordance with procedures set out in the Memorandum and Articles were:

Mr K J Simms	(Appointed 14 June 2024)
Mrs R Simms	(Appointed 14 June 2024)
Mr D G Storey	

Responsibilities of the Directors in Relation to the Financial Statements

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Risk Management

The directors have a risk management strategy which comprises: an annual review of the principal risks and uncertainties that the charity faces and; the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due and active management of trade debtors and creditor balances to ensure sufficient working capital is available.

Attention has also been focused on non-financial risks arising from child protection, fire, health and safety and food hygiene. These risks are managed by ensuring procedures and accreditations are up to date, having robust policies in place, and regular awareness training for staff and volunteers in these operational areas. Standards are monitored both internally and externally to ensure consistent quality of delivery for all operational aspects of the charity.

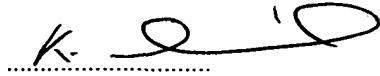
Related Parties

None of the directors receive remuneration or other financial benefit from their work with the charity and any contractual relationship with a related party must be disclosed to the full board. In the current year, no such related party transactions were reported.

BEECHWOOD EDUCARE CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees' report was approved by the Board of Trustees.



Mr K J Simms
Director

Date: 16/12/2025

BEECHWOOD EDUCARE CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BEECHWOOD EDUCARE CENTRE

I report to the trustees on my examination of the financial statements of Beechwood Educare Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

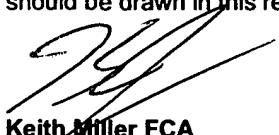
Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.


Keith Miller FCA
Monetta LLP
110-114 Duke Street
Liverpool
L1 5AG
Date: 17/12/2025

BEECHWOOD EDUCARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	436,854	241,947
Charitable activities	4	215,585	206,523
Investments	5	544	9
Total income		652,983	448,479
Expenditure on:			
Charitable activities	6	527,152	410,991
Total expenditure		527,152	410,991
Net income and movement in funds		125,831	37,488
Reconciliation of funds:			
Fund balances at 1 April 2024		78,758	41,270
Fund balances at 31 March 2025		204,589	78,758

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BEECHWOOD EDUCARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		2		2
Current assets					
Debtors	13	29,550		36,513	
Cash at bank and in hand		193,636		58,128	
		223,186		94,641	
Creditors: amounts falling due within one year	14	(18,599)		(15,885)	
Net current assets			204,587		78,756
Total assets less current liabilities			204,589		78,758
The funds of the charity					
Unrestricted funds	15		204,589		78,758
			204,589		78,758

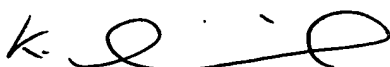
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 16/12/2025



Mr K J Simms
Director

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Beechwood Educare Centre is a private company limited by guarantee incorporated in England and Wales. The registered office is High Hopes At Longview, Knowsley Lane Primary School, Astley Road, Huyton, Liverpool, Merseyside, L36 8DB.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% on cost
-----------------------	-------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other grants and donations	436,854	241,947

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fees receivable	215,585	206,523

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	544	9

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Expenditure on charitable activities

	Costs of operation of childcare centre 2025 £	Costs of operation of childcare centre 2024 £
Direct costs		
Staff costs	401,318	319,635
Depreciation and impairment	-	538
Insurance	5,799	5,294
Rent, service charges, light, heat and power	20,179	31,664
Repairs, renewals and cleaning	18,137	10,247
Professional, legal and safeguarding fees	7,380	7,113
Telephone and communication systems	2,168	3,019
Travelling	91	107
Subscriptions and registrations	655	844
Staff welfare and hospitality	2,491	2,302
Recruitment, postage, stationery and publicity	1,491	1,893
Food and nursery requisites	46,897	32,269
Bank charges	77	778
Interest on employment taxes	-	1,116
Bad debts	15,065	(13,648)
Equipment hire	2,728	5,210
	<u>524,476</u>	<u>408,381</u>
Share of support and governance costs (see note 7)		
Governance	2,676	2,610
	<u>527,152</u>	<u>410,991</u>
Analysis by fund		
Unrestricted funds	<u>527,152</u>	<u>410,991</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>2,676</u>	<u>2,610</u>
Analysed between:		
Costs of operation of childcare centre	<u>2,676</u>	<u>2,610</u>

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,676	2,610
	Depreciation of owned tangible fixed assets	-	538
		<u>2,676</u>	<u>2,610</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Operation of childcare centre	25	21
	<u>25</u>	<u>21</u>

Employment costs

	2025	2024
	£	£
Wages and salaries	401,318	319,635
	<u>401,318</u>	<u>319,635</u>

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	121,309
At 31 March 2025	121,309
Depreciation and impairment	
At 1 April 2024	121,307
At 31 March 2025	121,307
Carrying amount	
At 31 March 2025	2
At 31 March 2024	2

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	28,704	36,513
Other debtors	733	-
Prepayments and accrued income	113	-
	<u>29,550</u>	<u>36,513</u>

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,391	4,699
Trade creditors	5,537	1,298
Other creditors	1,022	831
Accruals and deferred income	8,649	9,057
	<u>18,599</u>	<u>15,885</u>

BEECHWOOD EDUCARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	78,758	652,983	(527,152)	204,589
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	41,270	448,479	(410,991)	78,758
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).