

Company registration number 4264135 (England and Wales)

Charity registration number 1102975 (England and Wales)

**BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2025**

Charity Commission

08 JUN 2026

Received

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## LEGAL AND ADMINISTRATIVE INFORMATION

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Trustees	Rachel Clemitshaw Philip Stevens Carly Sweet Helen Wilkins Sarah Braddon Amy Hobson-Cooper Amy Sulley Joshua Tattersall	(Appointed 8 July 2025) (Appointed 13 May 2025)
Senior management	Philip Stevens	Chairman
Country of incorporation	United Kingdom (England and Wales)	4264135
Charity registration	England and Wales	1102975
Registered office	Beighton Bizzy Bee Family Childcare Centre Off School Road Beighton Sheffield S20 1EG	
Auditor	BK Plus Audit Limited Cannon House Rutland Road Sheffield South Yorkshire S3 8DP	
Accountants	BK Plus Audit Limited Cannon House Rutland Road Sheffield South Yorkshire S3 8DP	
Bankers	HSBC Bank plc 10 Peaks Mount Sheffield S20 7PH	

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# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

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# **BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2025**

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The Trustees present their report and accounts for the year ended 31 August 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The charity's objects are to enhance the development and education of children of or below statutory school age in the Beighton and immediately surrounding areas of the City of Sheffield by encouraging parents to understand and provide for the needs of their children through community groups and by:

providing a nurturing environment offering appropriate play and educational facilities for children;

working together with parents, providing education and training and in taking responsibility for and to become involved in the opportunities for all children regardless of race, religion, means, or ability;

encouraging the study of local children and their families and promoting public interest in and recognition of such needs in the local area;

and instigating, adhering to and furthering the aims of the pre-school learning alliance.

The Trustees have paid due regard to guidance issued by the Charity Commission on public benefit in deciding what activities the Charity should undertake.

The charity values the contribution provided by the trustees of the charity who all volunteer their services.

### **Achievements and performance**

The charity has continued to have a steady flow of bookings with around 180 children attending Beighton Bizzy Bees, which means the numbers have returned to pre-pandemic levels.

The last OFSTED inspection was in November 2022 when the nursery was awarded the outcome of GOOD.

Minimal fundraising takes place at special events. This is on a purely voluntary basis with no undue pressure being placed on individuals nor unreasonable intrusion on an individual's privacy.

### **Financial review**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The charity aims to increase our numbers through advertising places and committing to our goal of providing flexible, affordable childcare that meets the needs of our community.

# **BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

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

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### **Structure, governance and management**

The Charity is a company limited by guarantee.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Stacey Thomas	(Resigned 26 January 2026)
Charlotte Lax	(Resigned 27 March 2025)
Laura Lambert	(Resigned 22 January 2025)
Rachel Clemishaw	
Sarah Worne	(Resigned 23 January 2026)
Philip Stevens	
Carly Sweet	
Helen Wilkins	
Sarah Braddon	
Amy Hobson-Cooper	
Amy Sulley	(Appointed 8 July 2025)
Joshua Tattersall	(Appointed 13 May 2025)
H Abbott-Cragg	(Appointed 13 May 2025 and resigned 1 October 2025)

Potential trustees are identified by nursery staff and trustees and are invited to attend a meeting where they are shown a presentation about the role of the trustee, given details of responsibilities and see a meeting conducted. If the potential trustee is then interested in becoming part of the trustee team they are required to submit a personal statement about themselves, their skills and the reasons they would be a beneficial member of the trustee team. Existing trustees review these statements and vote them in. The new trustees are then required to complete the official paperwork, complete a DBS check and are officially voted in at the AGM.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

A board of trustees which meets twice during each academic term administers the charity. The trustees have appointed a manager who is responsible for the day to day operations of the charity.

The pay and remuneration of the charity's key management personnel is determined by the trustees based upon the employees' experience and pay structures operating generally in the charity sector.

Under the memorandum and articles of association the charity has the power to make any investment which the trustees see fit.

### **Disabled persons**

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the Charity continues and that the appropriate training is arranged. It is the policy of the Charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

### **Employee involvement**

The Charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

## **BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

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

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#### **Auditor**

In accordance with the company's articles, a resolution proposing that BK Plus Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

#### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

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



Philip Stevens  
Trustee

Dated: 26 May 2026

# **BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 AUGUST 2025***

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Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the charitable company's state of affairs at the end of the year and of its income and expenditure for that period.

In preparing those accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the accounts 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.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity 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 Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

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#### Opinion

We have audited the financial statements of Beighton Bizzy Bee Playgroups Limited (the 'Charity') for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.



# **BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

It should be noted that the corresponding figures were not audited as there was no legal requirement for those figures to be audited.

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

**TO THE MEMBERS OF BEIGHTON BIZZY BEE PLAYGROUPS LIMITED**

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**Grant Wade BA ACA (Senior Statutory Auditor)**

For and on behalf of BK Plus Audit Limited, Statutory Auditor

Chartered Certified Accountants

Cannon House

Rutland Road

Sheffield

South Yorkshire

S3 8DP

28 May 2026

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
<b>Income from:</b>							
Charitable activities	3	1,023,065	-	1,023,065	852,833	-	852,833
Other trading activities	4	1,630	-	1,630	2,368	-	2,368
Investments	5	7,319	-	7,319	3,477	-	3,477
<b>Total income</b>		<b>1,032,014</b>	<b>-</b>	<b>1,032,014</b>	<b>858,678</b>	<b>-</b>	<b>858,678</b>
Charitable activities	6	1,019,507	801	1,020,308	788,617	-	788,617
<b>Net income/(expenditure) and movement in funds</b>		<b>12,507</b>	<b>(801)</b>	<b>11,706</b>	<b>70,061</b>	<b>-</b>	<b>70,061</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 September 2024		411,820	801	412,621	341,759	801	342,560
<b>Fund balances at 31 August 2025</b>		<b>424,327</b>	<b>-</b>	<b>424,327</b>	<b>411,820</b>	<b>801</b>	<b>412,621</b>

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


# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	12		10,055		9,706
<b>Current assets</b>					
Debtors	13	7,703		7,370	
Cash at bank and in hand		665,228		558,804	
		672,931		566,174	
<b>Creditors: amounts falling due within one year</b>	14	(258,659)		(163,259)	
Net current assets			414,272		402,915
<b>Total assets less current liabilities</b>			424,327		412,621
<b>Income funds</b>					
Restricted funds	17	-			801
Unrestricted funds		424,327			411,820
		424,327			412,621

The financial statements were approved by the Trustees on 26 May 2026

  
Philip Stevens  
Trustee

Company registration number 4264135

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	21		102,805		126,767
<b>Investing activities</b>					
Purchase of tangible fixed assets		(3,700)		(707)	
Investment income received		7,319		3,477	
<b>Net cash generated from investing activities</b>			3,619		2,770
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			106,424		129,537
Cash and cash equivalents at beginning of year			558,804		429,267
<b>Cash and cash equivalents at end of year</b>			665,228		558,804

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

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### 1 Accounting policies

#### Charity information

Beighton Bizzy Bee Playgroups Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Beighton Bizzy Bee Family Childcare Centre, Off School Road, Beighton, Sheffield, S20 1EG. The principle activity of the company continued to be the provision of childcare services.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") 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)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

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. 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 as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

#### 1.4 Incoming resources

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.

Grants received - If these are subject to pre-conditions for entitlement or use by the donor which have not been met at the year end they are included in creditors to be carried forward. Grants of a restricted nature, which have, under the terms of the restriction, been fully expended during the year of receipt, are included as restricted income.

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### 1.5 Resources expended

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.

Resources expended are included in the statement of financial activities on an accruals basis.

#### 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, fittings & equipment	25% reducing balance
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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).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/ (expenditure for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

#### 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.

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 1 Accounting policies

(Continued)

#### 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.

##### **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.

#### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.12 Leasing commitments

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.



# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 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 Charitable activities

	Children's playgroup and day care fees	Milk rebate	Total 2025	Total 2024
	2025	2025		
	£	£	£	£
Children's playgroup and daycare fees	1,020,404	2,661	1,023,065	852,833

Included in Fees receivable were Nursery receipts from Sheffield City Council totalling £711,220 (2024 - £387,043).

### 4 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	1,630	2,368

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	7,319	3,477

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	811,291	642,408
Depreciation and impairment	3,351	3,255
Art & craft, toys and consumables	12,343	9,799
Food & refreshment	37,591	33,998
Nursery support costs	10,542	10,453
Building costs	54,756	30,013
Staff training, uniforms & events	2,741	1,640
Legal and professional	350	331
	<u>932,965</u>	<u>731,897</u>
<b>Share of support and governance costs (see note 7)</b>		
Governance	87,343	56,720
	<u>1,020,308</u>	<u>788,617</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,019,507	788,617
Restricted funds	801	-
	<u>1,020,308</u>	<u>788,617</u>

### 7 Support costs

	Support costs £	Governance costs £	2025 £	2024 £	Basis of allocation
Staff costs	-	63,698	63,698	48,394	Allocated on time
Legal and professional	-	18,902	18,902	3,420	Governance
Administrative support costs	-	4,743	4,743	4,906	Governance
	<u>-</u>	<u>87,343</u>	<u>87,343</u>	<u>56,720</u>	
Analysed between					
Charitable activities	-	87,343	87,343	56,720	
	<u>-</u>	<u>87,343</u>	<u>87,343</u>	<u>56,720</u>	

Management and administration costs include audit and accounts preparation fees of £15,180 (2024-Independent examination and accounts preparation fees - £3,420) .

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

<b>8</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	-	-
	Depreciation of owned tangible fixed assets	3,351	3,255
		<u>          </u>	<u>          </u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, and no expenses were reimbursed.

The total amount of employee benefits received by key management personnel is £127,395 (2024 - £101,655).

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Operating playgroups	28	28
Management and administration	3	2
	<u>          </u>	<u>          </u>
	31	30
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	794,698	629,076
Social security costs	64,802	49,462
Other pension costs	15,489	12,264
	<u>          </u>	<u>          </u>
	874,989	690,802
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 to £70,000	1	1
	<u>          </u>	<u>          </u>

### 11 Taxation

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

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 12 Tangible fixed assets

	Fixtures, fittings & equipment £
<b>Cost</b>	
At 1 September 2024	45,279
Additions	3,700
	<u>48,979</u>
At 31 August 2025	
<b>Depreciation and impairment</b>	
At 1 September 2024	35,573
Depreciation charged in the year	3,351
	<u>38,924</u>
At 31 August 2025	
<b>Carrying amount</b>	
At 31 August 2025	<u>10,055</u>
At 31 August 2024	<u>9,706</u>

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	3,734	3,893
Other debtors	359	2,897
Prepayments and accrued income	3,610	580
	<u>7,703</u>	<u>7,370</u>

### 14 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	15	221,236	142,241
Other creditors		5,664	5,832
Accruals		31,759	15,186
		<u>258,659</u>	<u>163,259</u>

### 15 Deferred income

	2025 £	2024 £
Fees receivable in advance	<u>221,236</u>	<u>142,241</u>

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

### 15 Deferred income

(Continued)

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	221,236	142,241
Movements in the year:		
Deferred income at 1 September 2024	142,241	91,574
Released from previous periods	(142,241)	(91,574)
Resources deferred in the year	221,236	142,241
Deferred income at 31 August 2025	221,236	142,241

### 16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	15,489	12,264

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024 £	Resources expended £	At 31 August 2025 £
Garden project	801	(801)	-
Previous year:			
	At 1 September 2023 £	Resources expended £	At 31 August 2024 £
Garden project	801	-	801

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 AUGUST 2025

### 18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Fund balances at 31 August 2025 are represented by:			
Tangible assets	10,055	-	10,055
Current assets/(liabilities)	414,272	-	414,272
	<u>424,327</u>	<u>-</u>	<u>424,327</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 August 2024 are represented by:			
Tangible assets	9,706	-	9,706
Current assets/(liabilities)	402,114	801	402,915
	<u>411,820</u>	<u>801</u>	<u>412,621</u>

### 19 Operating lease commitments

Amounts recognised in profit or loss as an expense during the period in respect of operating lease arrangements are as follows:

	2025 £	2024 £
Minimum lease payments under operating leases	4,954	2,367
	<u>4,954</u>	<u>2,367</u>

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Between two and five years	<u>19,816</u>	<u>24,770</u>

### 20 Related party transactions

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

# BEIGHTON BIZZY BEE PLAYGROUPS LIMITED

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2025

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<b>21</b>	<b>Cash generated from operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Surplus for the year	11,706	70,061
	Adjustments for:		
	Investment income recognised in statement of financial activities	(7,319)	(3,477)
	Depreciation and impairment of tangible fixed assets	3,351	3,255
	Movements in working capital:		
	(Increase)/decrease in debtors	(333)	6,773
	Increase/(decrease) in creditors	16,405	(512)
	Increase in deferred income	78,995	50,667
	<b>Cash generated from operations</b>	<b>102,805</b>	<b>126,767</b>

**22 Analysis of changes in net funds**

The Charity had no material debt during the year.