

Registered number
05405743

APPLETREE CHILDCARE (SHEFFIELD) LIMITED

Report and Accounts

Year ended 31 March 2025

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Report of the Trustees for the period ended 31 March 2025

The trustees are pleased to present their report together with the financial statements of the charity for the period ended 31 March 2025.

Legal and administrative details

Charity number 1122241 (registered January 2008)

Company number 5405743

Principal address The Pavilion
Main Street
Grenoside
Sheffield
S35 8PR

Bankers Co-operative
Balloon Street
Manchester

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the period and since the period end were as follows:

Janet Parkin
John Guymmer - resigned 11 February 2025
Trevor Bagshaw - resigned 6 November 2024
Vikki Knowles
Lyndsey Herdman
Richard Elliott
Patricia Hudson
Amy Stanbridge

Objects and organisation

The objects of the charity are:

To advance the education of children and their families, resident predominantly but not exclusively in the City of Sheffield, through the provision of day care and pre-school facilities for children, which stimulates their growth and development through safe and stimulating play. In the interests of social welfare, to promote and provide educational, training, support and recreational facilities and other leisure time activities for such children and their families, so that their conditions of life may be improved and so that unemployment amongst such families may be relieved.

The charity is managed by a voluntary management committee who are elected at the annual general meeting. Staff are employed in the day to day running of the organisation.

Appletree Childcare (Sheffield) Limited

Review of Progress and Achievements 2024-25

This year has been extremely busy as we start from April 2024 the roll out to increase the extended free early learning and childcare support to help parents and carers access employment and training, manage other responsibilities and/or spend time with their younger children. Extended entitlement has been available for some time for qualifying parents of three and four-year-old children but from April this year, two-year-olds will now have 15 hours of funded childcare for 38 weeks per year too. The increase will cascade offering extended entitlement to qualifying parents for 30 hours per week and offering funded childcare for children from 9-months by September 2025. Our telephone has never stopped ringing with parents wishing to secure places for their children in the future.

It should be noted that some childcare providers have found the change challenging, as the hourly rate provided by the Government does not cover their financial needs. At this time this issue has not impacted our Business, but Trustees and our Management team are concerned that this may not be the case in the future, therefore we continue to keep a watchful eye on increases such as the National Minimum Wage that we have no control over.

As previously reported our much-loved portable building is coming to the end of its life, therefore this year we have moved forwards with our plans to extend our main building and accommodate the children from our portable building. Due to the increased demand for childcare places, we will also be increasing our Baby Bramley's room and our Blossoming Braeburn's rooms. Funding support from the government in relation to the increases noted above has been awarded via application for £50,000 for our nursery changes and £18,000 to extend our wrap around care, which includes Breakfast Club, After School Clubs and Holiday Clubs throughout most of the year, for children aged 4-12.

Trustees

Our long serving Trustee, Trevor Bagshaw sadly resigned due to ill health at our AGM on 6th November 2024. Trevor has been an outstanding Trustee supporting Appletree Childcare move forwards, especially with his links to with Sheffield City Council who is has served for many years, as well as being the Lord Mayor in 1999. He will be missed especially by our CEO Janet Parkin and all Trustees and staff who wish Trevor and his wife Margaret, many thanks and best wishes.

A Strategy committee has been made with some of our Trustees and staff. This focus group will be responsible for looking at our plans to negotiate with Sheffield City Council to extend the pavilion and eventually remove the portable building. The £50,000 grant we secured will help us develop our plans.

Our Board of Trustees continue to meet throughout the year to monitor and review our practices, offering advice and support where required. All Trustees bring something different to our Board which benefits and improves the services that we provide. During 2024-25 one of our Trustees was employed, and another was connected to the charity. As allowed within the Charities M&A scope and powers permitting directors' and connected persons' benefits all declaration of directors' interests and conflicts of interests noted within the M&A were adhered to and appropriately recorded.

Appletree Childcare Staff / Working Practices

The founder of Appletree Nursery and the Wrap Around Care Clubs is now working on a part time basis, as she will be retiring in 2026. Janet continues as part of the Appletree Childcare Team as CEO.

Since the pandemic Janet has remodelled the management team, considering existing staff members and their strengths, encouraging them to move forwards to become part of the new Executive Team that will oversee the management and progress of Appletree settings into the future, ensuring that the charity will continue the same aims and objectives that Janet has always upheld.

The Appletree Team

There are now 25 members of staff working within the Appletree team during this period. Many of our staff join Appletree without any childcare qualifications, as it is our aim to support people who may have had barriers to work. All staff members who work with the children undertake a minimum qualification of a NVQ 2 in Early Years Health and Wellbeing qualification, or equivalent. Our staff qualifications range from a level 5-degree, 15 staff members have gained their level 3 childcare qualification, and 3 staff members have been awarded their level 2 childcare qualification. The remaining staff members are working towards their qualification and/or our housekeeping staff.

Wage increase

Our Trustees again reviewed our staff wages, as the National Minimum Wage (NMW) went up for most of our staff by 9.8%. Trustees continue increase our staff wages, moving them away from the NMW and implementing a wage scale that reflects the responsibilities and experience of our team. Our charities strength is our staff team, their professionalism, skill, kindness and compassion continue throughout the years. Bhayani HR & Employment Law Advisors, continue to support us with HR needs to ensure we meet all our legal requirements.

Reports from our Exec Management Team

Gayle Crossley

Gayle has been part of the Appletree team since the business was first founded in 1994. She has worked across all our settings and been involved throughout the progress of our business. Her current responsibilities are, leading the Wrap Around Care team. Overseeing the Health and Safety in all settings. Reviews and oversees Policies and Procedures. Supports the Safeguarding and Staff Personal Team when required. Gayle has a very understanding nature who is able to communicate and control if required difficult situations. She particularly enjoys working with the older children but if needed she can work within any of Appletree settings.

Gayle's main focuses this year

During this period, I have continued to oversee and develop all of the wraparound care opportunities provided by Appletree. I wrote and submitted a Capital funding bid for the expansion of wraparound care facilities in Sheffield and secured £18,000 for Appletree which allowed us to increase our numbers by around 20% in our breakfast and after school clubs.

I have continued to work with Volta Creative to create our wonderful new website which is now up to date and much easier to navigate and update.

I have also overseen our annual questionnaires to all nursery and out of school parents, collated the feedback and fed this back to the relevant staff to put actions in place.

I worked with Alastair Norton, our architect on the initial requirements, plans and drawings for our upcoming nursery extension.

I also continued with my regular roles such as Risk assessing, COSHH collating and assessing, analysing all accident and injury records and existing injury records across Appletree settings and other Health & Safety roles

Melanie (Mel) Guymer
Finance Manager.

Mel's background has always been in finance but since joining the Appletree team, Mel has undertaken her NVQ3 Childcare qualification as well as several other training courses to broaden her knowledge of both finance and what's needed to operate a childcare business. Mel is often the first to volunteer to work with the children if there is a staff shortage during the day. She loves being with the children, especially babies.

Mel's main focuses this year

There has been a lot going on regarding the finances at Appletree during the period 1st April 2024 to 31st March 2025.

Appletree wages were increased, as agreed by the Trustees by approximately 9.8% across the staff from April 2024 due to the increase in the NMW for us to keep in line with that and to keep the differing rates maintained for each tier of staff.

Appletree fees were also increased in April 2024 to enable us to be able to increase our wages to the rates we felt the staff deserved.

Appletree received grants from Sheffield City Council totalling £68,000. £18,000 of this was to enable us to increase the numbers at our Breakfast & After School Clubs and for us to buy extra resources for the children to use and enjoy. The remaining £50,000 was for us to go towards the expansion of our nursery building to enable us to increase our nursery children intake due to the increase of the number of children eligible for the Working Parents Funded Early Learning.

From April 2024 15 hours of funded childcare became available to eligible parents/carers of 2-year-olds and above. From September 2024 the criteria of being eligible changed to parents/carers of children aged 9 months old and above.

Understandably we saw an increase in demand for places for all rooms.

During this period, we moved additional reserves to our Charity Bank account.

Lucie Hobson Smith
Responsibilities, Nursery Manager, SENCO, Safeguarding Lead.

Lucie's advancement at Appletree is very like herself – a whirlwind! She appears never to stop, always busy in her role throughout nursery. It should be noted that she has worked across all of our settings and despite her weighty role always has time to sit with the children who need her.

Lucie's main focuses this year

Quite a lot has happened in Appletree in the past year. I went off on maternity leave in March 2024 as the assistant manager who was running both the pippins and Braeburns rooms. Whilst I was off, I did some keep in touch days and attended the trustee meetings so that I was in the loop. Things ran well whilst I was away, but the decision was made to employ a room leader for both the Pippins and Braeburns rooms so that I could expand my role.

I returned in January 2025 as the nursery manager and took over as the Designated Safeguarding Lead (DSL) and also completed my level 2 SENCO qualification, as the previous SENCO was leaving Appletree. I am enjoying both roles which are extra to my main role of overseeing the nursery, staff, and ensuring the very best practice for our wonderful children.

Our staff in all 3 rooms have completed different types of training to ensure we keep everything up to date with regards the changes to Early Years Foundation Stage. I have attended safeguarding meetings and the early years events. As we move forwards towards our Ofsted inspection, I have been working closely with our Nursery Room Leaders, who are quite new to their roles and have never been in a managerial position when Ofsted have come to inspect. My happy place is being with the children and helping them to move forwards.

Nicola Hattersley
HR Manager.

Nicola (Nic) worked in several roles prior to starting work on a part-time basis in one of our After School Clubs. It became apparent that Nic had numerous skills including organisational skills. Since Nic started at Appletree she has worked across all our settings, undertaking qualifications and working her way up to become the manager of our Baby Bramley's room. For several years now, Nic has been based in our office, she now oversees all HR matters from hiring to firing to say the least. Nic's calm perseverance but when needed firmness enables her to resolve work related issues. Due to Nic's progress she can work across all of our settings.

Nicola's main focuses this year

As noted above the Appletree team currently consists of 25 members of staff. We have 2 supply team members who previously held permanent positions within the setting but have since moved on to new careers. Both have chosen to continue supporting our team on a supply basis during school holidays or when their schedules allow, which we greatly appreciate. I was delighted to be part of the process of interviewing existing staff members who registered interests in being promoted to Room Leader positions, one staff member has been promoted and is now leading our Blossoming Braeburn's 2-3-year-old room and the other staff member is overseeing our Pre School Pippins 3-4-year-old room. Both of our new Managers continue to excel in their new roles and provide strong leadership within their teams.

Ensuring our nursery and Clubs have the right number of staff to meet Ofsted requirements and qualification specifications in both nursery and Clubs can be very challenging, especially in winter and during holiday periods as we are so busy every day. But it is part of my role to ensure the rotas are produced and all settings have appropriate staff cover when other team members are training, on holiday or off sick is an essential part of the running of our business. I must admit over the years of addressing this task I have become to enjoy the challenge!

Jane Hague

Responsibilities are Health and Safety and Resources Manager ensuring all purchases are made to enable settings to operate successfully, which includes weekly refreshments, cleaning products used on a day-to-day basis. Jan also purchases new stock from toys to computers all at best price possible. Jane also oversees our Health and Safety requirements in all settings, along with Gayle. Both have different roles within this task but work strongly together. Meetings are held weekly and tasks discussed and delegated.

Jane started work at Appletree as a volunteer while she was on maternity leave, and not working as a Nurse. She became so interested she decided to undertake childcare qualifications and eventually worked part time in our Clubs and in nursery. During Covid Jane was essential, overseeing Health and Safety which resulted in our settings never having to close due to Covid.

Jane's main focuses this year

As we have been successful in our funding application to purchase new stock for our Clubs It has been an exciting year for me, I have reviewed all the resources that we hold to establish what we need and what is no longer fit for purpose. This has been a mammoth task as we have to be careful when disposing of anything that belongs to the charity. All new purchases are checked for suitability and all receipts; instructions must be saved and filed. Photographs of all new stock are taken as part of our inventory.

Gayle and I negotiated with Grenoside Community Centre for more space to accommodate the increase in children and to gain permission for a new storage unit to be placed on their land. This was an exciting task and along with my other responsibilities the year passed quickly.

Buildings

Since agreeing the lease in 2012 on the Pavilion where we have our nursery, we have continued to maintain and update our buildings both inside and out making them bright and cheerful for our children and their families.

It should be noted that we are still waiting for Sheffield City Council to invoice the Charity for the water and gas they provide and which our Charity is expected to pay for.

Finances

Due to the increase of numbers of children attending our settings and funding applications we have been successful in achieving, with careful planning we have managed to keep our Charity's costs covered and have made a surplus in 2024-25.

Reserves Policy

The reserves policy is to maintain free reserves in unrestricted funds at a level which equates to three months of projected charitable expenditure. This will enable sufficient time to seek alternative funding should existing funding cease and ensure the continued operation of the charity.

The unrestricted reserve at 31st March 2025 is £169104 which the Trustees believe now meets our target amount. We continue and hope to maintain this progress towards our goal.

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Report of the Trustees for the period ended 31 March 2025 - continued

Trustee's responsibilities statement

The trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 19 December 2025

J Parkin
Director

Independent Examiner's Report to the Trustees of Appletree Childcare (Sheffield) Limited

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025 which are set out on pages 9 to 16.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts 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 accounts 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 accounts to be reached.

Signed:

Name Christopher Ian Walters FCCA

Nuvo Accountancy Limited, Norham House, Mountenoy Road, Rotherham, S60 2AJ

Date 22 December 2025

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Profit and Loss Account
for the year ended 31 March 2025

	2025 £	2024 £
Turnover	515,421	459,910
Administrative expenses	(490,025)	(435,832)
Other operating income		
Operating profit	<hr/> 25,396	<hr/> 24,078
Income from investments		
Capital grants received	68,000	-
Interest receivable	2,823	754
Interest payable	(592)	(840)
Profit on ordinary activities before taxation	<hr/> 95,627	<hr/> 23,992
Tax on profit on ordinary activities	-	-
Profit for the financial year	<hr/> 95,627	<hr/> 23,992

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Statement of financial activities
for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income					
Incoming from charitable activities					
Grants	2	-	323,119	323,119	184,853
Fees		260,031		260,031	272,391
Other income	3	3,094		3,094	3,420
Total income		263,125	323,119	586,244	460,664
Expenditure					
Consumables		7,792		7,792	9,275
Grant funded Nursery costs			18,000	18,000	-
Transport costs		-		-	40
Refreshments		5,158		5,158	4,320
Wages and salaries	11	104,154	255,119	359,273	328,529
Employers national insurance		14,495		14,495	11,852
Employers pension contributions		6,343		6,343	4,979
Staff training and welfare		782		782	1,581
Travel and subsistence		58		58	151
Rent		15,078		15,078	15,573
Rates		888		888	837
Property alterations / refurbishment		3,376		3,376	12,292
Light and heat		8,764		8,764	9,975
Waste collection		4,345		4,345	3,702
Telephone and fax		4,319		4,319	3,738
Stationery and printing		1,127		1,127	1,651
Computer costs		7,894		7,894	4,059
Licences and subscriptions		1,466		1,466	804
Registration and inspection fees		504		504	-
Insurance		2,138		2,138	1,937
Repairs and maintenance		7,734		7,734	6,539
Equipment repairs		5,636		5,636	1,475
Depreciation		3,795		3,795	3,418
Outings and events		2,183		2,183	805
Sundry expenses		593		593	258
Equipment leasing		536		536	738
Reporting accountants fees		2,244		2,244	2,593
Legal and professional fees		3,777		3,777	3,333
Marketing		70		70	310
Bad debts		1,657		1,657	1,068
Loan interest		592		592	840
Total expenditure		217,498	273,119	490,617	436,672
Net income		45,627	50,000	95,627	23,992
Transfers		-	-	-	-
Fund balances brought forward		123,477	9,448	132,925	108,933
Fund balances carried forward		169,104	59,448	228,552	132,925

APPLETREE CHILDCARE (SHEFFIELD) LIMITED

Registered number: 05405743

Balance Sheet

As at 31 March 2025

	Notes	2025 £	2024 £
Fixed assets			
Intangible assets	5	-	-
Tangible assets	6	26,318	30,113
		<u>26,318</u>	<u>30,113</u>
Current assets			
Debtors	7	8,719	13,692
Cash at bank and in hand		232,491	131,062
		<u>241,210</u>	<u>144,754</u>
Creditors: amounts falling due within one year	8a	(31,072)	(23,728)
Net current assets		<u>210,138</u>	<u>121,026</u>
Total assets less current liabilities		<u>236,456</u>	<u>151,139</u>
Creditors: amounts falling due after more than one year	8b	(7,904)	(18,214)
Provisions for liabilities			
Net assets		<u>228,552</u>	<u>132,925</u>
Capital and reserves			
Unrestricted income fund		169,104	123,477
Restricted income funds		59,448	9,448
Total charity funds		<u>228,552</u>	<u>132,925</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The 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.

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

J Parkin

Director

Approved by the board on 19 December 2025

APPLETREE CHILDCARE (SHEFFIELD) LIMITED

Cash flow statement for the year ended 31 March 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income for the financial year	95,627	23,992
Adjustments for:		
Depreciation of property, plant and equipment	3,795	3,418
Profit/loss on disposal of property, plant and equipment	-	-
Interest paid	592	840
Interest received	(2,823)	-
Capital grants received	(68,000)	
(Increase)/decrease in trade and other receivables	4,973	(2,129)
(Decrease)/increase in trade payables	7,090	7,276
Cash from operations	<u>41,254</u>	<u>33,397</u>
Interest paid	(592)	(840)
Net cash generated from operating activities	<u>40,662</u>	<u>32,557</u>
Cash flows from investing activities		
Proceeds from sale of equipment	-	-
Purchases of property, plant and equipment	-	(11,112)
Interest received	2,823	-
Net cash from investing activities	<u>2,823</u>	<u>(11,112)</u>
Cash flows from financing activities		
Capital grants received	68,000	
Repayment of borrowings	(10,056)	(9,809)
Net cash used in financing activities	<u>57,944</u>	<u>(9,809)</u>
Net increase in cash and cash equivalents	<u>101,429</u>	<u>11,636</u>
Cash and cash equivalents at beginning of year	131,062	119,426
Cash and cash equivalents at end of year	<u>232,491</u>	<u>131,062</u>

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies

Basis of preparation

Appletree Childcare (Sheffield) Limited is a charitable company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared in accordance with the 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Turnover

Donations and sundry income are accounted for on a receipts basis. Grant income and fee income are accounted for on an accruals basis, insofar as it is prudent to do so.

Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Plant and machinery	20% reducing balance basis.
Leasehold land and buildings	10% straight line

Goodwill is being written off in equal instalments over its estimated useful life of 10 years.

Income recognition

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the of the charity
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Notes to the Accounts
for the year ended 31 March 2025

1 Accounting policies - continued

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds relate to incoming resources where the monies are ring-fenced by the grantor to be solely used for particular activities or projects.

The Charity receives funding from the Local authority for free early learning places and specific support for children with special needs. This is included within restricted funds and, for clarity, is regarded as being entirely spent by the allocation of payroll costs.

Where the Charity is able to secure any other grants which are for specific projects, that is shown as restricted income and the related expenditure is directly allocated as restricted fund expenditure. No support costs are allocated to restricted funds as the amounts involved would be negligible.

Expenditure

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

For SORP accounts purposes, the Charity is regarded as having a single activity and simple affairs. In view of that, expenditure is reported by its natural analysis, and no distinction is made between direct expenditure, support expenditure and governance costs, all of which can be readily identified from the detailed breakdown of costs provided.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities. As noted above, these costs are shown under their natural analysis under unrestricted funds.

2 Grants and donations	2025	2024
	£	£
Grants and donations received during the year were:		
Restricted:		
Sheffield City Council - Free early learning fund	252,470	177,788
Sheffield City Council - Capital grants	68,000	-
Sheffield City Council - Training funding	2,000	500
Sheffield City Council - Special needs grant	649	1,565
	<u>323,119</u>	<u>179,853</u>
Unrestricted:		
Grants - other	-	5,000
	<u>-</u>	<u>5,000</u>

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Notes to the Accounts
for the year ended 31 March 2025

3 Other income	2025	2024
	£	£
Fund raising	271	2,666
Other income	637	
Interest received	2,186	754
Donations	-	-
	<u>3,094</u>	<u>3,420</u>

4 Staff number and costs

No employees received emoluments in excess of £60,000 per year.
The average number of employees during the period was 26 (2024 25).

5 Intangible fixed assets	2025
	£
Goodwill:	
Cost	
At 1 April 2024	30,000
At 31 March 2025	<u>30,000</u>
Amortisation	
At 1 April 2024	30,000
Provided during the period	
At 31 March 2025	<u>30,000</u>
Net book value	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u>-</u>

6 Tangible fixed assets	Leasehold land and buildings £	Plant and machinery £	Total £
Cost			
At 1 April 2024	35,974	7,370	43,344
Additions	-	-	-
At 31 March 2025	<u>35,974</u>	<u>7,370</u>	<u>43,344</u>
Depreciation			
At 1 April 2024	(6,376)	(6,855)	(13,231)
Charge for the period	(3,280)	(515)	(3,795)
At 31 March 2025	<u>(9,656)</u>	<u>(7,370)</u>	<u>(17,026)</u>
Net book value			
At 31 March 2025	<u>26,318</u>	<u>-</u>	<u>26,318</u>
At 31 March 2024	<u>29,598</u>	<u>515</u>	<u>30,113</u>

APPLETREE CHILDCARE (SHEFFIELD) LIMITED
Notes to the Accounts
for the year ended 31 March 2025

7 Debtors	2025	2024
	£	£
Trade debtors	2,197	7,306
Other debtors	6,522	6,386
	<u>8,719</u>	<u>13,692</u>

8a Creditors: amounts falling due within one year

Bank loan	10,310	10,056
Trade creditors	3,845	4,474
Other taxes and social security costs	4,214	987
Other creditors	-	-
Accruals	12,703	8,211
	<u>31,072</u>	<u>23,728</u>

8b Creditors: amounts falling after more than one year

Bank loan	7,904	18,214
	<u>7,904</u>	<u>18,214</u>

9 Restricted funds

	At	Incoming	Outgoing	Transfers	At
	01/04/24	Resources	Resources		31/03/25
	£	£	£	£	£
Sheffield City Council - Free early learning	-	252,470	(252,470)		-
Sheffield City Council - Other	-	2,000	(2,000)		-
Sheffield City Council - Capital grants	-	68,000	(18,000)		50,000
Grant - ECC re CCTV	688				688
Grant - Reach Fund	8,760	-			8,760
	<u>9,448</u>	<u>322,470</u>	<u>(272,470)</u>	<u>-</u>	<u>59,448</u>

10 Other financial commitments

Total amount of commitments, guarantees and contingencies is £288000

The above includes a lease which commenced on 21 May 2012 with a term of 40 years, and a supplemental lease commencing in 2022 to the same date.

Rent is fixed at fair market value.

11 Trustee remuneration and other related party transaction

As permitted by the Charity's constitution, the charity employed trustees, or persons connected with a trustee, within its settings and paid for their services accordingly. For the year ended 31 March 2025, the payroll costs were as follows:

J Parkin	£16,765	Trustee and Chief Executive Officer
Other	£28,395	A person who is a Related Party of a trustee

No trustees were paid or expenses reimbursed for their work as trustees of the Charity.

APPLETREE CHILDCARE (SHEFFIELD) LIMITED**Detailed profit and loss account****for the year ended 31 March 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Sales	515,421	459,910
Administrative expenses	(490,025)	(435,832)
Other operating income		
Operating profit	<u>25,396</u>	<u>24,078</u>
Income from investments		
SCC - Capital grants	68,000	-
Interest receivable	2,823	754
Interest payable	(592)	(840)
Profit before tax	<u>95,627</u>	<u>23,992</u>

APPLETREE CHILDCARE (SHEFFIELD) LIMITED**Detailed profit and loss account - sales****for the year ended 31 March 2025***This schedule does not form part of the statutory accounts*

	2025	2024
	£	£
Turnover		
Grants received - Free early learning	252,470	177,788
Grants received - Special needs	649	1,565
Grants received - Training	2,000	500
Grant - other	-	5,000
Sales - Nursery	1,520	-
Sales - Holiday Play Care	21,597	13,970
Sales - Grenoside	107,222	81,572
Sales - Bramleys, Braeburns, Pippins	129,692	176,849
Fund raising	271	2,666
	<hr/>	<hr/>
	515,421	459,910

APPLETREE CHILDCARE (SHEFFIELD) LIMITED**Detailed profit and loss account - expenses****for the year ended 31 March 2025***This schedule does not form part of the statutory accounts*

	2025 £	2024 £
Administrative expenses		
Professional costs:		
Wages and salaries	342,508	305,625
Directors' salaries	16,765	22,904
Employer's NI	14,495	11,852
Employer's pension contributions	6,343	4,979
Sundry	464	81
Training	782	1,581
Computer maintenance	7,894	4,059
Accountancy fees	2,244	2,593
Professional fees	3,777	3,333
	<u>395,272</u>	<u>357,007</u>
Premises costs:		
Rent	15,078	15,573
Rates	888	837
Light and heat	3,764	4,975
Electricity accrual	5,000	5,000
Waste collection	4,345	3,702
Property alteration / refurbishment costs	3,376	12,292
Building repairs and maintenance	7,734	6,539
Insurance	2,138	1,937
	<u>42,323</u>	<u>50,855</u>
Supplies:		
Telephone and internet	4,319	3,738
Postage	190	147
Stationery and printing	936	1,505
Staff uniforms	129	177
Licences & subscriptions	1,466	804
Registration fees	504	-
Outings and events	2,183	805
Equipment leasing	536	738
Equipment repairs	5,636	1,475
Consumables	7,793	9,274
Capital grant funded costs	18,000	-
Refreshments	5,158	4,320
	<u>46,850</u>	<u>22,983</u>
Marketing:		
Advertising	70	310
	<u>70</u>	<u>310</u>
Transport:		
Public transport	-	-
Car parking	-	-
Taxis	-	-
Subsistence	58	151
Delivery charges	-	40
	<u>58</u>	<u>191</u>
Depreciation:		
Depreciation	3,795	3,418
Amortisation of goodwill	-	-
	<u>3,795</u>	<u>3,418</u>
Bad debts	1,657	1,068
	<u>1,657</u>	<u>1,068</u>
TOTAL EXPENSES	<u>490,025</u>	<u>435,832</u>