

LAMESLEY CHILDCARE Charity number: 1122506

TRUSTEES ANNUAL REPORT 2025

Aims – to provide inclusive, quality, affordable childcare for families and children during school time to enable parents/carers to train, work, or access further education. Provide holiday care for families from Gateshead, North and South Tyneside. Create more jobs thus increase childcare places in all our provisions. Tender for new business and boost economic growth in our sector and community.

The clubs – We operate five breakfast clubs, five out of school clubs and one holiday club across the area. Offering wraparound care within school is advantageous for children, parents, school, and ourselves, as we work collectively to give children the best start in life and skills to equip them on their voyage of growing up. We can offer up to 750 breakfast club places per week and 850 out of school places per week term time, thus provide parents with more childcare provider choice across the borough and 50 places per day at holiday club. Lamesley Childcare is committed to ensure that there are appropriately skilled and trained staff within all our provisions. This is to enable high quality and professional childcare delivery in a consistent and standardised way. We are committed to ensuring and improving quality through on-going training, mentoring and support for existing and new staff. We continue to review and restructure our staffing structure to enable all provisions to have the correct mix of highly skilled and trained staff. We are one of the few out of school providers who offer holiday care for working parents/carers in the borough, this much needed service ensures families can work 50 weeks of the year. We offer apprenticeships and traineeships to young people in the community. We encourage staff to enrol on further education courses to help them progress in the organisation. We have a board of Directors who are proactive in setting the direction of the charity and in developing our vision, as well as being committed to developing staff and projects, that raise the profile of the organisation.

Finances – A high percentage of our current expenditure is on maintaining a supply of high-quality games and activities for children in all our settings, printing and IT, rent and utilities. Source of income/finance parents' payments in the form of childcare fees are our main source of income. Marketing and selling childcare places help reduce the risk of any shortfall in funds and good housekeeping, with our accounts being audited

annually by BK Plus Limited. Six weekly meetings were held by our Trustees to monitor and evaluate finances and to review the vision of Lamesley Childcare.

Trustee signature: C Kennedy

Trustee name: Christine Kennedy

Date: 21.1.2026

Company registration number 06228438 (England and Wales)

LAMESLEY CHILDCARE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

LAMESLEY CHILDCARE

COMPANY INFORMATION

Directors	Joan Alexanders Christine Kennedy
Secretary	Mrs Joan Alexanders
Company number	06228438
Registered office	St Andrews Church Hall Lamesley Crossroads Lamesley Gateshead United Kingdom NE11 0EU
Accountants	BK Plus Limited 13 Windsor Terrace Jesmond Newcastle Upon Tyne England NE2 4HE

LAMESLEY CHILDCARE

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LAMESLEY CHILDCARE

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The principal activity of the company continued to be that of childcare facilities.

Directors

The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Joan Alexanders

Tracy Dawson

(Resigned 19 June 2024)

Christine Kennedy

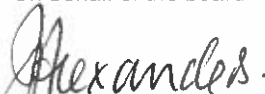
Vanda Sergison

(Appointed 27 August 2024 and resigned 7 May 2025)

Small companies exemption

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

On behalf of the board



Joan Alexanders

Director

4 November 2025

REPORT TO THE DIRECTORS ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF LAMESLEY CHILDCARE

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Lamesley Childcare for the year ended 31 March 2025 which comprise the income and

LAMESLEY CHILDCARE

expenditure account, the balance sheet, the statement of changes in equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <https://www.accaglobal.com/gb/en/member/standards/rulesand-standards/rulebook.html>.

This report is made solely to the board of directors of Lamesley Childcare, as a body, in accordance with the terms of our engagement letter dated 9 May 2024. Our work has been undertaken solely to prepare for your approval the financial statements of Lamesley Childcare and state those matters that we have agreed to state to the board of directors of Lamesley Childcare, as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Lamesley Childcare and its board of directors as a body for our work or for this report.

It is your duty to ensure that Lamesley Childcare has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and surplus of Lamesley Childcare. You consider that Lamesley Childcare is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Lamesley Childcare. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

BK Plus Limited

Chartered Certified Accountants
13 Windsor Terrace
Jesmond
Newcastle Upon Tyne
England
NE2 4HE
4 November 2025

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

LAMESLEY CHILDCARE

	2025	2024
	£	£
Income	577,622	563,590
Administrative expenses	(557,503)	(553,808)
Other operating income	29,261	2,500
	<hr/>	<hr/>
Operating surplus	49,380	12,282
Interest receivable and similar income	1,760	1,615
Interest payable and similar expenses	(635)	(908)
	<hr/>	<hr/>
Surplus before taxation	50,505	12,989
Tax on surplus	-	-
	<hr/>	<hr/>
Surplus for the financial year	<u>50,505</u>	<u>12,989</u>

The income and expenditure account has been prepared on the basis that all operations are continuing operations.

LAMESLEY CHILDCARE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	4		7,725		9,092
Current assets					
Debtors	5	5,201		7,374	
Cash at bank and in hand		235,803		205,922	
		241,004		213,296	
Creditors: amounts falling due within one year	6	(42,193)		(56,357)	
Net current assets			198,811		156,939
Total assets less current liabilities			206,536		166,031
Creditors: amounts falling due after more than one year	7		(10,000)		(20,000)
			196,536		146,031
Net assets					
Reserves					
Income and expenditure account			196,536		146,031
Total members' funds			196,536		146,031

For the financial year ended 31 March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

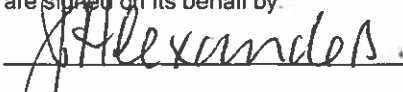
The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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.

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

LAMESLEY CHILDCARE

The financial statements were approved by the board of directors and authorised for issue on 4 November 2025 and are signed on its behalf by:


Joan Alexanders
Director

Company registration number 06228438 (England and Wales)

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025

	Income and expenditur e £
Balance at 1 April 2023	133,042
Year ended 31 March 2024:	
Surplus and total comprehensive income	12,989
Balance at 31 March 2024	<u>146,031</u>
Year ended 31 March 2025:	
Surplus and total comprehensive income	<u>50,505</u>
Balance at 31 March 2025	<u><u>196,536</u></u>

LAMESLEY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

Lamesley Childcare is a private company limited by guarantee incorporated in England and Wales. The registered office is St Andrews Church Hall, Lamesley Crossroads, Lamesley, Gateshead, United Kingdom, NE11 0EU.

1.1 Basis of preparation

These financial statements have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the company. 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 Income and expenditure

Income and expenses are included in the financial statements as they become receivable or due.

Expenses include VAT where applicable as the company cannot reclaim it.

1.3 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	15% 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 credited or charged to surplus or deficit.

1.4 Impairment of fixed assets

At each reporting period end date, the company 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). Where it is not possible to estimate the recoverable amount of an individual asset, the company estimates the recoverable amount of the cash-generating unit to which the asset belongs.

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 (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment

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loss is recognised immediately in surplus or deficit, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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.

1.6 Financial instruments

The company 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 company's balance sheet when the company 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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, 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 business 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.

1.7 Taxation

The company is exempt from corporation tax, it being a company not carrying on a business for the purposes of making a profit.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

1 Accounting policies (Continued)

1.9 Retirement benefits

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

1.10 Leases As lessee

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Judgements and key sources of estimation uncertainty

In the application of the company's accounting policies, the directors 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 Employees

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

	2025 Number	2024 Number
Total	33	36

4 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024 and 31 March 2025	22,865
Depreciation and impairment	
At 1 April 2024	13,773
Depreciation charged in the year	1,367

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

		15,140
At 31 March 2025		
Carrying amount		
At 31 March 2025		7,725
		9,092
At 31 March 2024		
5 Debtors	2025	2024
	£	£
Amounts falling due within one year:		
Other debtors	5,201	7,374
	<u> </u>	<u> </u>
6 Creditors: amounts falling due within one year	2025	2024
	£	£
Bank loans	10,000	10,000
Trade creditors	3,475	4,674
Taxation and social security	5,791	5,766
Other creditors	22,927	35,917
	<u>42,193</u>	<u>56,357</u>
7 Creditors: amounts falling due after more than one year	2025	2024
	£	£
Bank loans and overdrafts	10,000	20,000
	<u> </u>	<u> </u>
8 Members' liability		
The company is limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding £1.		
9 Operating lease commitments		

LAMESLEY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Lessee

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

	2025	2024
	£	£
Within one year	7,347	4,288
Between two and five years	<u>3,369</u>	<u>3,432</u>
	<u>10,716</u>	<u>7,720</u>

LAMESLEY CHILDCARE
DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	2025	2025	2024	2024
	£	£	£	£
Income				
Fees Lamesley		41,206		31,711
Fees Oakfield		159,699		138,183
Fees Harlow Green		75,704		72,453
Fees Kells Lane		172,169		172,259
Fees St John Boste		44,109		62,080
Fees Lingey House		84,735		72,248
Other income		-		14,656
		577,622		563,590
Other operating income				
Royalties receivable	1		-	
Sundry income	29,260		2,500	
		29,261		2,500
Administrative expenses				
Wages and salaries	423,055		421,034	
Social security costs	18,095		16,784	
Staff training	2,222		1,719	
Staff pension costs	8,932		9,830	
Rent re operating leases	27,852		32,090	
Rates	1,229		1,162	
Cleaning	1,963		1,579	
Power, light and heat	495		78	
Property repairs and maintenance	1,727		2,327	
Premises insurance	3,501		3,237	
Leasing - motor vehicles	5,423		3,424	
Motor running expenses	1,930		1,759	

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Travelling expenses	149	152
Professional subscriptions	109	684
Legal and professional fees	11,106	8,864
Accountancy	1,500	2,880
Bank charges	119	118
Printing and stationery	4,184	4,297
Clothing costs	777	269
Toys and Games	12,162	11,654
Refreshments	16,832	16,841
Telecommunications	12,774	11,434
Depreciation	1,367	1,592
	(557,503)	(553,808)
Operating surplus	49,380	12,282
Interest receivable and similar income		
Bank interest received	1,760	1,615
	1,760	1,615

DETAILED INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

	2025	2025	2024	2024
	£	£	£	£
Interest payable and similar expenses				
Bank interest on loans and overdrafts		(635)		(908)
Surplus before taxation	8.74%	50,505	2.30%	12,989

LAMESLEY CHILDCARE
St Andrews Church Hall
Lamesley Crossroads
Lamesley
Gateshead
NE11 0EU

04 November 2025

To: BK Plus Ltd
13 Windsor Terrace
Newcastle upon Tyne
NE2 4HE

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your report on the company's financial statements for the year ended 31 March 2025. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

GENERAL

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the company was entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial year ended 31 March 2025 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as directors, as set out in the terms of your engagement letter under the Companies Act 2006, for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view.
5. All the transactions undertaken by the company have been properly reflected and recorded in the accounting records.
6. All the accounting records and related financial information, including minutes of all management and shareholders' meetings have been made available to you for the purpose of your work.
7. Management confirms all travel expenditure incurred in the year was wholly and exclusively for the purpose of business.

ASSETS AND LIABILITIES

8. The company has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed as applicable in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as applicable.
10. Management acknowledges and confirms the *credit held for payment* provided are accurate, complete and reflect the true financial position of the company.

LOANS AND ARRANGEMENTS

11. The company has not granted any advances or credits to, or made guarantees on behalf of, directors other than those disclosed in the financial statements.

LEGAL CLAIMS

12. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for and disclosed as applicable in the financial statements.

LAWS AND REGULATIONS

13. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

RELATED PARTIES

14. Related party relationships and transactions have been appropriately accounted for and disclosed as applicable in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with the requirements of company law or accounting standards.

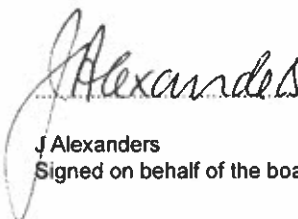
SUBSEQUENT EVENTS

15. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed as applicable.

GOING CONCERN

16. We believe that the company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the company's ability to continue as a going concern need to be made in the financial statements.

Yours faithfully

A handwritten signature in dark ink, appearing to read 'J. Alexanders', is written over a horizontal dotted line. The signature is fluid and cursive.

J Alexanders
Signed on behalf of the board of directors

Date 04.11.25