

Charity Registration Number: 1124274

LITTLE BEARS DAY CARE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

LITTLE BEARS DAY CARE

LEGAL AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MAY 2025

TRUSTEES

Mrs Laura Leath
Mrs Katie Allman
Mrs Margaret Watkins
Mrs Sam Kehoe

COMPANY SECRETARY

Mrs Katie Allman

REGISTERED OFFICE

Brownlow Community Centre
Whitchurch
Shropshire
SY13 1LF

REGISTERED CHARITY NUMBER

1124274

INDEPENDENT EXAMINER

Liam O'Neill
C/O Brewery Motors Churton Road
Farndon
Chester
Cheshire
CH3 6QP

LITTLE BEARS DAY CARE

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MAY 2025

The trustees present their annual report and financial statements for the year ended 31 May 2025 and comply with the requirements of the Charities Act 2011, the Charity's governing document and the Charities SORP (FRS 102).

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Charity's governing document 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.

The Trustees are responsible for the overall direction of the Charity. The operations are organised by the Management team, appointed by the Trustees, and are supported by appropriately qualified senior and ancillary staff.

The Trustees regularly invite new parents and members of the community to become involved in both the Fundraising and the Management Committee.

There are no assets held by Trustees in the financial year.

Public Benefit

The Trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

Objectives and activities

The charity's objective and its principal activity is the provision of childcare in a safe, caring and stimulating environment. The main activities are registered child care for children from the local community in the following age groups;

- Aged 3 months – 5 years between the hours of 7:30am to 18:00pm, Monday to Friday, for 51 weeks out of the year; and
- Aged 5 – 13 years, before/after school clubs and holiday clubs for 51 weeks of the year.

The main aims of the charity are;

1. To provide affordable, inclusive, good quality childcare and education for children that live in the local community.
2. To provide a service that meets the needs of our families and enables parents to leave their children feeling confident in their childcare arrangements.
3. To provide a curriculum in which the welfare, security and development of children is of primary importance. Encouraging all children to grow and develop at an individual pace, promoting an awareness

of their self worth and expanding their understanding of themselves and others around them and to be a valuable member of our day care and our community.

4. To create an environment which feels like home and to provide an extended family environment.
5. To make provision, regarding the diverse needs of the community, embedding British values. To actively consult parents, schools, and outside agencies involved with any child in our care, ensuring that they meet their own unique potential. Recognising that each individual child has different needs relating to personal characteristics and pre-school experiences and that such needs require early identification, in order to build a programme of ongoing development through positive assessment.
6. Create a loving and secure environment, where making choices, mistakes and trying are valued and celebrated. Where promoting independence of action and thought are encouraged. We aim to build children's confidence in all activities and provide opportunities for play and talk through observing, imagining, experimenting and practicing.
7. Praise and encourage good behaviour, building self-esteem and fostering a caring attitude towards others and their property. Learning to value everyone regardless of gender, race, class or disability, ensuring that all children have equality of opportunity and access to a broad, balanced, relevant and different curriculum within a safe, secure and stimulating environment.
8. Providing an environment where the process of learning is celebrated for children and adults alike.
9. To promote well being and respect
10. To equip our children with skills for learning, life and work, ready to actively grasp and follow their dreams in the future.

Achievements and performance

Little Bears Day Care continues to support families with outstanding care and education for children aged 3 months to 12 years.

Transitions to schools and between rooms have been successful with professionals working together to meet the needs of the individual children.

The Centre has spaces in Koala Bears but there is a wait list for Bear Cubs due to increased demand with the introduction of increased government funding and limited childcare options in the area. Breakfast and After School Club continues to provide wrap around care for a small number of children.

Little Bears encourages continuous professional development and has enrolled staff on courses throughout the year.

The fundraising committee has been working hard to ensure that the outdoor space can be improved and this was completed in August 2025 with significant investment put in the building to optimise the outdoor space for the children and ensure it is usable all year round. We were fortunate to receive a number of grants and donations to help support our vision.

Plans for future periods

The Trustees are taking a more active involvement in the Day Care and the hope is to continue on ensuring that the day care remains operational and that efforts are made to decrease costs to ensure we can continue to grow the reserves. The Trustees also welcome the support of any new members to the voluntary fundraising and management committees and continue with a programme of maintenance and improvement.

The introduction of the new government funding is challenging but we hope to overcome it and provide Ofsted outstanding childcare.

There is a national shortage of qualified early year practitioners. We will continue to train in house and seek apprenticeships to help cater to more children. We have taken on more employees throughout the year to ensure we can cater to demand as much as our facilities allow.

Financial Review

Reserves Policy

Review of the financial position of the charity and reserves policy

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 one month's expenditure. We are aiming to increase this to three months in the future. 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 for a period of time. This level of reserves has been maintained throughout the year.

At the year end, the charity had total funds of £74,142 (2024: 59,110). £8,675 is restricted for the Garden project and the remainder is unrestricted.

The Trustees report was approved by the Board of Trustees.

L J Leath

Chairperson

Date: 30 March 2025

LITTLE BEARS DAY CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2025

		Unrestricted Funds	Restricted Funds	Total	Unrestricted Funds	Restricted Funds	Total
		2025	2025	2025	2024	2024	2024
	Notes	£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	2	500	8,675	9,175	750	-	750
Charitable activities	3	434,976	23,399	458,375	325,170	-	413,427
Other trading activities	4	5,620	-	5,620	7,720	-	7,720
Other income	5	1,140	-	1,140	3,475	-	3,475
Total Income		442,236	32,074	474,310	425,372	-	425,372
Net income/(expenditure) and movement in funds		15,033		15,033	49,005		49,005
Reconciliation of funds							
Fund balances at 1 June 2024		59,102	-	59,102	10,104	-	10,104
Fund balances at 31 May 2025		74,142	-	74,142	59,102	-	59,102

LITTLE BEARS DAY CARE

BALANCE SHEET

AS AT 31 MAY 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	13	10,073	4,781
Current Assets			
Debtors	11	12,294	7,487
Cash at bank and in hand	10	64,821	50,339
Creditors: amounts falling due within one year	12	13,045	3,494
Net current assets		64,069	54,329
Total assets less current liabilities		74,142	59,110
Net Assets		74,142	59,110
Reserves			
Restricted Fund		8,675	-
Unrestricted Fund		65,467	59,110

LITTLE BEARS DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

1 Accounting Policies

Charity Information

Little Bears Day Care is a Charity incorporated in England and Wales. The registered office is Brownlow Community Centre, Claypit Street, Whitchurch, SY13 1LF.

Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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 period commencing from 1 January 2016.) The charity is a Public Benefit Entity as defined by FRS102.

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.

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.

Charitable funds

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

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

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

Incoming Resources

Income is recognised when the charity is legally entitled to it after any performance obligations 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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected.

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.

Expenditure is recognised when a liability is incurred. Contractual arrangements and performance related grants are recognised as goods or services are supplied. Other grant payments are recognised when a constructive obligation arises that result in the payment being unavoidable.

Costs of generating funds are those costs incurred in trading activities that raise funds.

Charitable activities are those costs incurred by the charity in meeting its charitable objectives.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with the constitutional and statutory requirements.

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;

Plant and equipment	20% straight line
Fixtures and fittings	20% straight line
Computers	33.33% straight line

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.

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).

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.

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.

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.

Retirement benefits

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

2 Donations and Grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted Funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	500	8,675	9,175	750	0	750

3 Income from trading activities

	2025 £	2024 £
Nursery fees and funding	457,820	413,427

4 Income from other trading activities

	2025 £	2024 £
Fundraising events	5,620	7,720

5 Other Income

	2025 £	2024 £
Other Income	1,140	3,475

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	392,362	316,318
Depreciation and impairment	2,008	2,806
IT costs	1,031	1,516
Bins	4,258	4,005
Cleaning	628	644
Insurance	1,962	5,073
Sundry	28,582	17,445
Subscriptions	7,584	2,507
Staff Training	680	1,678
Rent	20,183	18,726
Legal Expenses	730	4,899
	453,421	375,617

7 **Trustees**

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

8 **Employees**

The average monthly number of employees during the year was:

	2025	2024
	23	21

Employment Costs

Wages and Salaries	358,077	287,712
Social security costs	23,336	18,892
Other pension costs	10,949	9,714
	392,362	316,318

9 **Taxation**

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

10 Cash at bank and in hand

2025

2024

£

£

64,821

50,339

11 Debtors

2025

2024

£

£

Amounts falling due within one year:

Trade debtors

12,144

6,722

Prepayments and accrued income

150

7,62

12,294

7,484

12 Creditors

2025

2024

£

£

Creditors: amounts falling due within one year

Other taxation and social security

11,825

2,690

Trade Creditors

1,220

804

13,045

3,494

13 Tangible Fixed Assets

	Computer Equipment	Fixture & Fittings	Leasehold Improvements	Outdoor Area Toys	Total
Cost					
At 1 June 2024	859	1,516	2,956	134	5,465
Additions	2,038	5,215		20	7,273
At 31 May 2025	2,897	6,731	2,956	154	12,738
Depreciation					
At 1 June 2024	193	159	246	86	684
Charge for the year	562	427	532	21	1,542
At 31 May 2025	755	586	778	107	2,226
Net book value					
At 31 May 2025	2,142	6,164	2,178	47	10,531
At 1 June 2024	666	1,358	2,709	48	4,781

13 Retirement Benefit Schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,184	9,614

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.

14 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 June 2024	Incoming Resources	Resources expended	At 31 May 2025
	£	£		
	-	8,675	-	8,675
Previous year	At 1 June 2023	Incoming Resources	Resources expended	At 31 May 2024
Whitchurch Town Council	-	400	(400)	-

15 Unrestricted funds

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

	At 1 June 2024	Incoming Resources	Resources expended	At 31 May 2025
	£	£	£	£
General Funds	59,110	465,646	(459,278)	65,478
Previous year	At 1 June 2023	Incoming Resources	Resources expended	At 31 May 2024
	£	£	£	£
General Funds	10,104	424,622	(375,617)	59,110

16 Related Party Transactions

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

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LITTLE BEARS DAY CARE

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L J Leath

Chairperson

Date: 30 March 2025

LITTLE BEARS DAY CARE

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LITTLE BEARS DAY CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

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Charity Information

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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.

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.

Retirement benefits

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

2 Donations and Grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted Funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	500	8,675	9,175	750	0	750

3 Income from trading activities

	2025 £	2024 £
Nursery fees and funding	457,820	413,427

4 Income from other trading activities

	2025 £	2024 £
Fundraising events	5,620	7,720

5 Other Income

	2025 £	2024 £
Other Income	1,140	3,475

6 Expenditure on charitable activities

	2025 £	2024 £
Direct costs		
Staff costs	392,362	316,318
Depreciation and impairment	2,008	2,806
IT costs	1,031	1,516
Bins	4,258	4,005
Cleaning	628	644
Insurance	1,962	5,073
Sundry	28,582	17,445
Subscriptions	7,584	2,507
Staff Training	680	1,678
Rent	20,183	18,726
Legal Expenses	730	4,899
	453,421	375,617

7 **Trustees**

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

8 **Employees**

The average monthly number of employees during the year was:

	2025	2024
	23	21

Employment Costs

Wages and Salaries	358,077	287,712
Social security costs	23,336	18,892
Other pension costs	10,949	9,714
	392,362	316,318

9 **Taxation**

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

10 Cash at bank and in hand

2025	2024
£	£

64,821	50,339
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11 Debtors

2025	2024
£	£

Amounts falling due within one year:

Trade debtors	12,144	6,722
Prepayments and accrued income	150	7,62
	<hr/>	<hr/>
	12,294	7,484

12 Creditors

2025	2024
£	£

Creditors: amounts falling due within one year

Other taxation and social security	11,825	2,690
Trade Creditors	1,220	804
	<hr/>	<hr/>
	13,045	3,494

13 Tangible Fixed Assets

	Computer Equipment	Fixture & Fittings	Leasehold Improvements	Outdoor Area Toys	Total
Cost					
At 1 June 2024	859	1,516	2,956	134	5,465
Additions	2,038	5,215		20	7,273
At 31 May 2025	2,897	6,731	2,956	154	12,738
Depreciation					
At 1 June 2024	193	159	246	86	684
Charge for the year	562	427	532	21	1,542
At 31 May 2025	755	586	778	107	2,226
Net book value					
At 31 May 2025	2,142	6,164	2,178	47	10,531
At 1 June 2024	666	1,358	2,709	48	4,781

13 Retirement Benefit Schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	9,184	9,614

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.

14 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 June 2024	Incoming Resources	Resources expended	At 31 May 2025
	£	£		
	-	8,675	-	8,675
Previous year	At 1 June 2023	Incoming Resources	Resources expended	At 31 May 2024
Whitchurch Town Council	-	400	(400)	-

15 Unrestricted funds

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

	At 1 June 2024	Incoming Resources	Resources expended	At 31 May 2025
	£	£	£	£
General Funds	59,110	465,646	(459,278)	65,478
Previous year	At 1 June 2023	Incoming Resources	Resources expended	At 31 May 2024
	£	£	£	£
General Funds	10,104	424,622	(375,617)	59,110

16 Related Party Transactions

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

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
LITTLE BEARS DAYCARE

On accounts for the year
ended

31ST MAY 2025

Charity no
(if any)

1124274

Set out on pages

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/05/2025.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Association of Accounting Technicians (AAT)]

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed:

Date:

25.03.2026

Name:

LIAM O'NEILL

Relevant professional qualification(s) or body (if any):

MAAT – ASSOCIATION OF ACCOUNTING TECHNICIANS (AAT)

Address:

26 QUARRY HILL

FARNDON

CHESHIRE, CH3 6QP

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.