



LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Registered Number
06851649
(England and Wales)

Unaudited Financial Statements for the Year ended
31 March 2025



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LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

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LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Company Information for the year from 1 April 2024 to 31 March 2025

Directors	BRODLEY, Danielle Elizabeth ISGROVE, Karen Susan ISGROVE, Stephen Paul KING, Lauren Marie SALE, Stephen John SMITH, Gillian
Company Secretary	SMITH, Gillian
Registered Address	Tendering Education Centre Jaywick Lane Clacton On Sea CO16 8BE
Accountant	Ellacott Morris Ltd Waterloo House 2 Colchester Road St Osyth CO16 8HA
Registered Number	06851649 (England and Wales)

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Directors' Report

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

The directors who served during the year were as follows:

BRODLEY, Danielle Elizabeth

ISGROVE, Karen Susan

ISGROVE, Stephen Paul (Appointed 23 April 2024)

KING, Lauren Marie

SALE, Stephen John

SMITH, Gillian

BRODLEY, Ron David (Resigned 23 April 2024)

Small companies regime

The report of the directors has been prepared taking advantage of the small companies exemptions of Section 415A of the Companies Act 2006.

By order of the board:

BRODLEY, Danielle Elizabeth
Director

SALE, Stephen John
Director

7 November 2025

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Accountants' Report

Report of the Accountant to the directors of LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED (the company)

These financial statements have been prepared in accordance with our terms of engagement and in order to assist you to fulfil your duties under the Companies Acts that relate to preparing the financial statements of the company for the period ended 31 March 2025.

We have prepared these finance statements based on the accounting records, information and explanations provided by you. We do not express any opinion on the financial statements.

On the Balance Sheet you have acknowledged your duties under the prevailing Companies Acts to ensure that the company keeps adequate accounting records and prepares financial statements that give "a true and fair view".

You have determined that the company is exempt from the statutory requirement for an audit for this accounting period. Therefore, the financial statements are unaudited.

The financial statements are provided exclusively to the directors for the limited purpose mentioned above, and may not be used or relied upon for any other purpose or by any other person, and we shall not be liable for any other usage or reliance.

Ellacott Morris Ltd
Waterloo House
2 Colchester Road
St Osyth
CO16 8HA

Date: 7 November 2025

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Profit and Loss Account for the year from 1 April 2024 to 31 March 2025

	Notes	2025 £	2024 £
Turnover		803,598	707,973
Cost of sales		(29,358)	(9,612)
Gross profit		774,240	698,361
Distribution costs		(3,282)	5,038
Administrative expenses		(823,156)	(721,198)
Other operating income		124,917	60,000
Interest payable and similar charges		(105)	(560)
Profit before taxation		72,614	41,641
Profit for the year		72,614	41,641

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Balance Sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	3		<u>290,487</u>		<u>321,898</u>
			290,487		321,898
Current assets					
Debtors		17,395		22,893	
Cash at bank and on hand		<u>214,829</u>		<u>102,059</u>	
		232,224		124,952	
Creditors amounts falling due within one year	4	<u>(3,687)</u>		<u>(440)</u>	
Net current assets (liabilities)			<u>228,537</u>		<u>124,512</u>
Total assets less current liabilities			<u>519,024</u>		<u>446,410</u>
Net assets			<u>519,024</u>		<u>446,410</u>
Capital and reserves					
Called up share capital			1		1
Profit and loss account			<u>519,023</u>		<u>446,409</u>
Reserves			<u>519,024</u>		<u>446,410</u>

The company was entitled to exemption from audit for this reporting period under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The Directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The directors have chosen to not file a copy of the company's profit and loss account under section 444 (5A) Companies Act 2006.

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Balance Sheet (continued) as at 31 March 2025

The financial statements were approved and authorised for issue by the Board of Directors on 7 November 2025, and are signed on its behalf by:

BRODLEY, Danielle Elizabeth
Director

SALE, Stephen John
Director

Registered Company No. 06851649

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Notes to the Financial Statements for the year ended 31 March 2025

1. Accounting policies

Statutory information

The company is a private company limited by guarantee and registered in England and Wales. The company's registered number and registered office address can be found on the Company Information page.

Statement of compliance

The financial statements have been prepared in accordance with the Companies Act 2006 and FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland including Section 1A Small Entities.

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, the financial reporting standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Functional and presentation currency

The financial statements are presented in sterling and this is the functional currency of the company.

Turnover policy

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services.

Employee benefits

Short-term employee benefits are measured at the undiscounted amount expected to be paid in exchange for the employee's services to the company. Where employees have accrued short-term benefits which the entity has not paid by the balance sheet date, an accrual is recognised within creditors: amounts falling due within one year together with an associated expense in profit or loss. The liabilities are classified as current obligations in the statement of financial position because they are expected to be settled wholly within twelve months after the end of the period.

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Notes to the Financial Statements (continued)

for the year ended 31 March 2025

Tangible fixed assets and depreciation

All fixed assets are initially recorded at cost. Property, plant and equipment is used in the company's principal activity for the production and supply of goods or for administrative purposes and is stated in the balance sheet under the historic cost model. This model requires the assets to be stated at cost less amounts in respect of depreciation and less any accumulated impairment losses. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value (which is the expected amount that would currently be obtained from disposal of an asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life), over the useful economic life of the respective asset as follows:

	Straight line (years)
Plant and machinery	5
Fixtures and fittings	5
Vehicles	5
Office Equipment	5

2. Average number of employees

	2025	2024
Average number of employees during the year	34	37

3. Tangible fixed assets

	Land & buildings £	Vehicles £	Fixtures & fittings £	Office Equipment £	Total £
Cost or valuation					
At 01 April 24	260,000	84,483	41,713	37,933	424,129
Additions	-	-	898	870	1,768
At 31 March 25	260,000	84,483	42,611	38,803	425,897
Depreciation and impairment					
At 01 April 24	-	45,238	26,646	30,347	102,231
Charge for year	-	16,896	8,522	7,761	33,179
At 31 March 25	-	62,134	35,168	38,108	135,410
Net book value					
At 31 March 25	260,000	22,349	7,443	695	290,487
At 31 March 24	260,000	39,245	15,067	7,586	321,898

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Notes to the Financial Statements (continued)

for the year ended 31 March 2025

4. Creditors: amounts due within one year

	2025	2024
	£	£
Other creditors	331	440
Accrued liabilities and deferred income	3,356	-
Total	<u>3,687</u>	<u>440</u>

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Detailed Profit and Loss Account for the year from 1 April 2024 to 31 March 2025

	2025 £	2024 £
Turnover		
Interest Income	792	1,841
Sales	802,806	706,132
	<u>803,598</u>	<u>707,973</u>
Cost of sales		
COGS - Activities	9,881	-
COGS - Food	19,477	9,612
	<u>29,358</u>	<u>9,612</u>
Gross Profit		
Gross Profit	<u>774,240</u>	<u>698,361</u>
	774,240	698,361
Distribution Costs		
Motor Vehicle Expenses	3,274	2,902
Postage, Freight & Courier	8	-
Vehicle proceeds	-	(7,940)
	<u>3,282</u>	<u>(5,038)</u>
Administrative expenses		
Admin	5,447	1,136
Advertising & Marketing	1,836	360
Audit & Accountancy fees	5,636	2,016
Charitable and Political Donations	280	94
Cleaning	6,591	3,884
Clothing	3,082	778
Depreciation Expense	33,179	29,207
ECC - Rent	35,573	42,873
Employers National Insurance	35,136	64,771
Entertainment-100% business	2,105	-
Equipment Expensed	25,451	1,975
General Expenses	(293)	8,679
Health & Safety	-	92
HR Services	7,299	-
Insurance	4,800	4,066
IT Software and Consumables	3,419	8,666
Legal Expenses	4,133	28,296
Light, Power, Heating	7,485	6,977
Office Equipment expensed	2,323	109

LITTLE PALS CHILDREN'S CENTRE NURSERY LIMITED

Detailed Profit and Loss Account (continued) for the year from 1 April 2024 to 31 March 2025

	2025 £	2024 £
Pensions Costs	10,319	17,688
Printing & Stationery	557	7,207
Rates	3,762	3,773
Rent	9,600	9,600
Repairs & Maintenance	9,095	2,837
Salaries	581,561	443,323
Security	11,759	-
Staff Training	7,503	6,439
Subscriptions	713	13,861
Supplies	-	9,585
Telephone & Internet	4,533	2,806
Travel - National	4	-
Water	268	100
	<u>823,156</u>	<u>721,198</u>
Other Operating Income		
Other Revenue	<u>124,917</u>	<u>60,000</u>
	124,917	60,000
Interest payable and similar charges		
Bank Fees	105	337
Barclaycard	<u>-</u>	<u>223</u>
	105	560
Profit for the year		
Net Profit	<u>72,614</u>	<u>41,641</u>
	<u>72,614</u>	<u>41,641</u>

Little Pals Children's Centre Nursery

**Annual Report of the Trustees for the year From
1 April 2024 to 31 March 2025**

Reference and Administration

Little Pals Children's Centre Nursery Registered Company No. 6851649, Registered Charity No. 1130074

Registered Office: Clacton Coastal Academy, Jaywick Lane, Clacton-on-Sea, Essex CO16 8BE

Trustees for the year 2024/2025:

Gillian Smith, Karen Isgrove, Danielle Brodley, Lauren King, Stephen Isgrove, Stephen Sale.

Structure, Governance and Management

Little Pals Children's Centre Nursery is a Limited Company for charitable purposes.

Objectives and Activities

Through operating a pre-school or other facilities to enhance the development and education of the children primarily under statutory school age within the Tendring District and the surrounding area by encouraging parents to understand and provide for the needs of their children through community groups and by:

- (a) Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children whatever their race, culture, religion, means or ability.
- (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.
- (c) Instigating and adhering to and furthering the aims of the charity.

Review of the year

Throughout the year, the ongoing cost-of-living crisis continued to present significant challenges. Rising fuel prices and pressures on energy supplies led to increased operational costs as the year progressed. As the impact of these pressures was increasingly felt by the families we support, we took proactive steps to respond. This included securing several grants aimed at supporting young families, particularly in relation to health and wellbeing. In addition, our staff played an active role in providing practical assistance, including food and ongoing support, to families where this was most needed.

The Little Pals Nursery site at Tendring Education Centre, Jaywick Lane continues to thrive, and has been successful in attracting parents and children who wish to take advantage of the Governments 30 hour funding for working families.

The Little Pals Pre-School site at Hemmington House in Jaywick continues to serve the local population within one of the most deprived wards in England. Staff within the setting not

only offer education and care to the children within the vicinity but also work to offer additional services such as a baby bank, toddler group and food parcels.

The newest Little Pals site, Little Pals Forest School, is still being improved and developed. The children who attend are offered Forest School activities, woodworking and supported risky play. Little Pals are working to enhance the site and expand the facilities on offer.

The highest priority as always is to maintain an excellent standard of service for children and parents/carers, good staff relations and creating a robust and efficient management structure whilst maintaining financial viability.

Finance

The financial position in operational terms is good and we have a strong reserves policy to develop our service further and to cover variations in a very competitive market. We continue to exercise tight controls on expenditure and maximise income.

Board of Trustees for The Little Pals Children's Centre Nursery