

Company registration number: 06953564

Charity registration number: 1132484

Dawn to Dusk (Worsthorne Primary) Ltd

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

Dawn to Dusk (Worsthorne Primary) Ltd

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Dawn to Dusk (Worsthorne Primary) Ltd

Reference and Administrative Details

Trustees	S Nicholls J L Hanson
Charity Registration Number	1132484
Company Registration Number	06953564
Registered Office	The charity is incorporated in England. Worsthorne Primary School Brownside Rd Burnley Lancs BB10 3LR
Independent Examiner	Streets (Burnley) Limited Institute of Chartered Accountants in England and Wales 1st Floor Kingsway House Kingsway Burnley Lancashire BB11 1BJ

Dawn to Dusk (Worsthorne Primary) Ltd

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees and officers

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

Trustees:	S Nicholls
	J L Hanson

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.

The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.

The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Dawn to Dusk (Worsthorne Primary) Ltd

Trustees' Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

Statement of trustees' responsibilities

The trustees (who are also the directors of Dawn to Dusk (Worsthorne Primary) Ltd for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Dawn to Dusk (Worsthorne Primary) Ltd

Trustees' Report

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 21 May 2026 and signed on its behalf by:

J L Hanson

J L Hanson
Trustee

Dawn to Dusk (Worsthorne Primary) Ltd

Independent Examiner's Report to the trustees of Dawn to Dusk (Worsthorne Primary) Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's 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 charity'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

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:

1. accounting records were not kept in respect of Dawn to Dusk (Worsthorne Primary) Ltd 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.

.....
Richard Robinson FCA
Institute of Chartered Accountants in England and Wales
Streets (Burnley) Limited
1st Floor
Kingsway House
Kingsway
Burnley
Lancashire
BB11 1BJ

21 May 2026

Dawn to Dusk (Worsthorne Primary) Ltd

Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	4,590	4,590
Charitable activities	4	59,718	59,718
Total income		64,308	64,308
Expenditure on:			
Charitable activities	5	(75,854)	(75,854)
Total expenditure		(75,854)	(75,854)
Net expenditure		(11,546)	(11,546)
Net movement in funds		(11,546)	(11,546)
Reconciliation of funds			
Total funds brought forward		11,577	11,577
Total funds carried forward	14	31	31
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities	4	47,436	47,436
Total income		47,436	47,436
Expenditure on:			
Charitable activities	5	(51,863)	(51,863)
Total expenditure		(51,863)	(51,863)
Net expenditure		(4,427)	(4,427)
Net movement in funds		(4,427)	(4,427)
Reconciliation of funds			
Total funds brought forward		16,004	16,004
Total funds carried forward	14	11,577	11,577

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 and 2024 is shown in note 13.

The notes on pages 8 to 18 form an integral part of these financial statements.

Dawn to Dusk (Worsthorne Primary) Ltd

(Registration number: 06953564)
Balance Sheet as at 31 August 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	2,107	2,634
Current assets			
Debtors	11	455	-
Cash at bank and in hand	12	21,730	16,083
		22,185	16,083
Creditors: Amounts falling due within one year	13	(24,261)	(7,140)
Net current (liabilities)/assets		(2,076)	8,943
Net assets		31	11,577
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		31	11,577
Total funds	14	31	11,577

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 18 were approved by the trustees, and authorised for issue on 21 May 2026 and signed on their behalf by:


.....
J L Hanson
Trustee

The notes on pages 8 to 18 form an integral part of these financial statements.

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Worsthorne Primary School

Brownside Rd

Burnley

Lancs

BB10 3LR

These financial statements were authorised for issue by the trustees on 21 May 2026.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below.

These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with 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)) (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.

Basis of preparation

Dawn to Dusk (Worsthorne Primary) Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income represents fees and other income receivable during the year.

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	25% straight line basis
Fixtures and fittings	20% straight line basis

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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 charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

Derivative financial instruments

- The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

- The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Grants, including capital grants; Grants from other charities	4,590	4,590
Total for 2025	4,590	4,590

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Childcare services	59,262	59,262	47,436
Government Grants	4,590	4,590	-
	63,852	63,852	47,436

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

5 Expenditure on charitable activities

	Activity support costs £	2025 £	2024 £
Activities	8,871	8,871	10,555
Staff Costs	42,877	42,877	35,163
Allocated support	3,676	3,676	1,221
Governance costs	3,515	3,515	4,924
	<u>58,939</u>	<u>58,939</u>	<u>51,863</u>

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Audit fees		
Accountancy fees	1,486	1,486
Legal fees	853	853
Other governance costs	406	406
Allocated support costs	771	771
Total for 2025	<u>3,516</u>	<u>3,516</u>
Total for 2024	<u>4,924</u>	<u>4,924</u>

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

J L Hanson

J L Hanson received remuneration of £9,360 (2024: £5,821) during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	<u>59,712</u>	<u>35,163</u>

No employee received emoluments of more than £60,000 during the year.

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

9 Taxation

The charity is a registered charity and is therefore exempt from taxation.

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 September 2024	7,598	7,598
Additions	<u>244</u>	<u>244</u>
At 31 August 2025	<u>7,842</u>	<u>7,842</u>
Depreciation		
At 1 September 2024	4,964	4,964
Charge for the year	<u>771</u>	<u>771</u>
At 31 August 2025	<u>5,735</u>	<u>5,735</u>
Net book value		
At 31 August 2025	<u><u>2,107</u></u>	<u><u>2,107</u></u>
At 31 August 2024	<u><u>2,634</u></u>	<u><u>2,634</u></u>

11 Debtors

	2025
	£
Trade debtors	<u><u>455</u></u>

Debtors includes £455 (2024: £Nil) receivable after more than one year.

	2025
	£
Trade debtors	<u><u>455</u></u>

12 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	4	4
Cash at bank	<u>21,726</u>	<u>16,079</u>
	<u><u>21,730</u></u>	<u><u>16,083</u></u>

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

13 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	106	-
Accruals	24,155	7,140
	<u>24,261</u>	<u>7,140</u>

14 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General	<u>11,577</u>	<u>68,442</u>	<u>(79,988)</u>	<u>31</u>

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
General	<u>16,004</u>	<u>47,436</u>	<u>(51,863)</u>	<u>11,577</u>

Dawn to Dusk (Worsthorne Primary) Ltd

Notes to the Financial Statements for the Year Ended 31 August 2025

15. Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 August 2025 £
Tangible fixed assets	2,107	2,107
Current assets	22,185	22,185
Current liabilities	(24,261)	(24,261)
Total net assets	31	31
	Unrestricted funds General £	Total funds at 31 August 2024 £
Tangible fixed assets	2,634	2,634
Current assets	16,083	16,083
Current liabilities	(7,140)	(7,140)
Total net assets	11,577	11,577

16 Analysis of net funds

	At 1 September 2024 £	At 31 August 2025 £
Cash at bank and in hand	16,083	16,083
Net debt	16,083	16,083

	At 1 September 2023 £	Financing cash flows £	At 31 August 2024 £
Cash at bank and in hand	13,729	2,354	16,083
Net debt	13,729	2,354	16,083