

Company registration number 06967807 (England and Wales)

Charity registration number 1134289 (England and Wales)

ST JOSEPH'S LITTLE RASCALS LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

ST JOSEPH'S LITTLE RASCALS LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs A Douglas Mrs L Clarkson	
Country of incorporation	United Kingdom (England and Wales)	06967807
Charity registration	England and Wales	1134289
Registered office	St Joseph's Catholic Primary School Cedar Road Chorley PR6 0JF	
Independent examiner	AMS Audit Limited Chartered Accountants 1 Hardman Street Spinningfields Manchester M3 3HF	

ST JOSEPH'S LITTLE RASCALS LIMITED

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ST JOSEPH'S LITTLE RASCALS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

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 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The aim of the charity is to provide childcare and educational services for the benefit of the community in particular, without limitation to before and after school services in the area of Chorley, Lancashire.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

Achievements and performance

Significant activities and achievements against objectives

The charity has successfully assisted the community in providing childcare and educational services to the community.

Financial review

The charity has a management committee of up to 4 members. It is constituted to meet twice a year and is responsible for the strategic direction and policy of the charity. The committee has a wide range of skills relevant to the purpose of the charity.

Reserves policy

It is the policy of the company that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. 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 's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The company is limited by guarantee

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs Annie Douglas

Mrs Lesley Clarkson

Recruitment and appointment of trustees

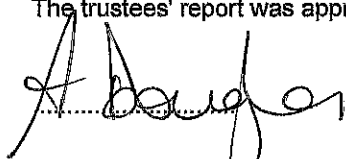
None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The trustees have assessed the major risks to which the is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

ST JOSEPH'S LITTLE RASCALS LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The trustees' report was approved by the Board of Trustees.

A handwritten signature in black ink, appearing to read 'A Douglas', written over a dotted line.

Mrs Annie Douglas

Date: 27 MARCH 2026

ST JOSEPH'S LITTLE RASCALS LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST JOSEPH'S LITTLE RASCALS LIMITED

I report to the trustees on my examination of the financial statements of St Joseph's Little Rascals Limited (the) for the year ended 31 July 2025.

Responsibilities and basis of report

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

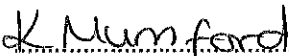
Having satisfied myself that the financial statements of the are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the 's financial statements carried out under section 145 of the Charities Act 2011.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

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 that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.


Kathryn Mumford

AMS Audit Limited
Chartered Accountants
1 Hardman Street
Spinningfields
Manchester
M3 3HF
Date:

ST JOSEPH'S LITTLE RASCALS LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Charitable activities	3	46,131	42,828
Total income		46,131	42,828
Expenditure on:			
Charitable activities	4	46,988	52,018
Total expenditure		46,988	52,018
Net expenditure and movement in funds		(857)	(9,190)
Reconciliation of funds:			
Fund balances at 1 August 2024		9,612	18,802
Fund balances at 31 July 2025		8,755	9,612

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

ST JOSEPH'S LITTLE RASCALS LIMITED

BALANCE SHEET

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		8,755		9,612	
Net current assets			8,755		9,612
The funds of the					
Unrestricted funds	10		8,755		9,612
			8,755		9,612


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

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.

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.

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

The financial statements were approved by the trustees on 27 March 2026


Mrs Annie Douglas

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Charity information

St Joseph's Little Rascals Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is St Joseph's Catholic Primary School, Cedar Road, Chorley, PR6 0JF.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the . 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.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the 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.

1.3 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 .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions 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 has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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.

1.6 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 's contractual obligations expire or are discharged or cancelled.

1.7 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 is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ST JOSEPH'S LITTLE RASCALS LIMITED

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

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the trustees 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 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Provision of childcare		
Fee income	41,242	41,838
Other income	4,889	990
	<u>46,131</u>	<u>42,828</u>

4 Expenditure on charitable activities

	Provision of childcare 2025 £	Provision of childcare 2024 £
Direct costs		
Staff costs	36,612	40,264
Rent	1,801	1,799
Insurance	434	427
Charitable donations	-	5,000
Sundry expenses	4,889	990
Resources	100	116
Refreshments	1,611	1,784
Legal and professional	1,033	1,169
Bank and card fees	508	469
	<u>46,988</u>	<u>52,018</u>
Analysis by fund		
Unrestricted funds	<u>46,988</u>	<u>52,018</u>

5 Description of charitable activities

Provision of childcare

Provision of before and after school childcare

ST JOSEPH'S LITTLE RASCALS LIMITED

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

6	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	288	282
		<u> </u>	<u> </u>

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

8	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
		5	5
		<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	36,612	40,264
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

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

10	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 August	Incoming	Resources	At 31 July
	2024	resources	expended	2025
	£	£	£	£
General funds	9,612	46,131	(46,988)	8,755
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

ST JOSEPH'S LITTLE RASCALS LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

10 Unrestricted funds (Continued)

Previous year:	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
General funds	18,802	42,828	(52,018)	9,612
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

11 Related party transactions

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