

FREESPIRITS DAY CARE LTD

England & Wales · Charity number 1149427

Details

Status Registered

Legal form Charitable company

Company number [08133737](#)

Registered 2012-10-23

Register [View on the Charity Commission register](#)

Contact

Address 16 Wilbrahams Walk
Audley
Stoke-On-Trent
ST7 8HL

Phone 01782723820

Website www.freespiritsdaycare.org.uk

Activities

Objects: THE RELIEF OF YOUNG PERSONS AGED BETWEEN 18 AND 35 YEARS OLD WHO SUFFER FROM A PHYSICAL DISABILITY OR LEARNING DISABILITY (NON-BEHAVIOURAL), SOME OF WHOM MAY HAVE SENSORY LEARNING DIFFICULTIES, BY THE PROVISION DAY CARE FACILITIES AND ACTIVITIES TO HELP THE BENEFICIARIES INTO INDEPENDENT LIVING AND IMPROVE THEIR CONDITIONS OF LIFE

Activities: FREESPIRITS OFFERS DAY CARE SERVICES TO PEOPLE WITH DISABILITIES, SPECIAL NEEDS AND LEARNING DIFFICULTIES AGED 18 YEARS PLUS. QUALIFIED AND DEDICATED STAFF PROVIDE A WIDE VARIETY OF ACTIVITIES, STRIVING TO PROMOTE CHOICE, OPPORTUNITY, EXPERIENCE AND FULFILLMENT WHILST MAINTAINING RESPECT, PRIVACY, DIGNITY AND COMPLETE CONFIDENTIALITY. FREESPIRITS IS BASED IN STOKE ON TRENT.

Classification

- **How:** Provides Services
- **What:** Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People With Disabilities, Other Defined Groups

Geography

- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£531,565	£444,472	£504,201	17
2024-07-31	£450,124	£470,036	-	-
2023-07-31	£408,478	£414,831	-	-
2022-07-31	£461,536	£326,357	-	-
2021-07-31	£336,029	£302,856	-	-
2020-07-31	£386,388	£303,366	-	-

Trustees

Name	Role	Appointed
Chris Holmes	Chair	2014-02-24
Andrew Gething		2021-05-25
Bethany Lauren Onions		2021-05-25
CLIVE LEES RUSSELL		2014-02-24
Cherry Riley		2012-07-27
Donald Nicely		2021-05-25
Gault Picken		2021-05-25

FREESPIRITS DAY CARE LTD

England & Wales - Charity number 1149427

Accounts

FREESPIRITS DAY CARE LIMITED

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 August 2024

End date: 31 July 2025

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FREESPIRITS DAY CARE LIMITED
Company Information
For the year ended 31 July 2025

Directors	Christopher Holmes Donald Nicely Cherry Riley Clive Russell Andrew Gething Bethany Onions Gault Picken
Registered Number	08133737
Registered Office	16 Wilbrahams Walk Audley Staffordshire ST7 8HL
Accountants	SRB Accountancy Limited The Lower Stables Main Street, Sudbury Ashbourne Derbyshire DE6 5HT

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2025

Director's report and financial statements

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

Principal activities

Principal activity of the company during the financial year was of that of a day care centre.

Directors

The directors who served the company throughout the year were as follows:

Christopher Holmes
Donald Nicely
Cherry Riley
Clive Russell
Andrew Gething
Bethany Onions
Gault Picken

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2025

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board and signed on its behalf by:

Cherry Riley
Director

Date approved: 25 March 2026

FREESPIRITS DAY CARE LIMITED
Accountants' Report
For the year ended 31 July 2025

Accountants report

You consider that the company is exempt from an audit for the year ended 31 July 2025 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

.....
SRB Accountancy Limited
The Lower Stables
Main Street, Sudbury
Ashbourne
Derbyshire
DE6 5HT
25 March 2026

FREESPIRITS DAY CARE LIMITED
Income Statement
For the year ended 31 July 2025

	Notes	2025 £	2024 £
Turnover		531,565	462,873
Cost of sales		(47,366)	(12,749)
Gross profit		<u>484,199</u>	<u>450,124</u>
Administrative expenses		(444,472)	(470,036)
Operating profit/(loss)	2	<u>39,727</u>	<u>(19,912)</u>
Profit/(Loss) on ordinary activities before taxation		<u>39,727</u>	<u>(19,912)</u>
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		<u><u>39,727</u></u>	<u><u>(19,912)</u></u>

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible fixed assets	4	43,154	3,151
		43,154	3,151
Current assets			
Debtors: amounts falling due within one year	5	66,148	33,508
Cash at bank and in hand		403,255	441,238
		469,403	474,746
Creditors: amount falling due within one year	6	(6,367)	(12,142)
Net current assets		463,036	462,604
Total assets less current liabilities		506,190	465,755
Provisions for liabilities	7	(1,989)	(1,281)
Net assets		504,201	464,474
Capital and reserves			
Profit and loss account	8	504,201	464,474
Members' funds		504,201	464,474

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

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2025

The financial statements were approved by the board of directors on 25 March 2026 and were signed on its behalf by:

Cherry Riley
Director

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2025

General Information

Freespirits Day Care Limited is a private company, limited by guarantee, registered in England and Wales, registration number 08133737, registration address 16 Wilbrahams Walk, Audley, Staffordshire, ST7 8HL.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies. The financial statements are prepared in sterling which is the functional currency of the company.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Motor Vehicles	25% Straight Line
Fixtures and Fittings	25% Straight Line
Computer Equipment	33.3% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2025

2. Operating profit/(loss)

	2025	2024
	£	£
The operating profit/(loss) is stated after charging:		
Depreciation of tangible fixed assets	10,314	1,631

3. Average number of employees

Average number of employees during the year was 17 (2024 : 19).

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 August 2024	1,388	36,050	4,052	2,969	44,459
Additions	-	49,719	-	599	50,318
Disposals	-	-	-	-	-
At 31 July 2025	1,388	85,769	4,052	3,568	94,777
Depreciation					
At 01 August 2024	1,029	36,050	2,581	1,648	41,308
Charge for year	90	8,287	859	1,079	10,315
On disposals	-	-	-	-	-
At 31 July 2025	1,119	44,337	3,440	2,727	51,623
Net book values					
Closing balance as at 31 July 2025	269	41,432	612	841	43,154
Opening balance as at 01 August 2024	359	-	1,471	1,321	3,151

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2025

5. Debtors: amounts falling due within one year

	2025	2024
	£	£
Trade Debtors	66,148	33,508
	66,148	33,508

6. Creditors: amount falling due within one year

	2025	2024
	£	£
Trade Creditors	3,735	6,732
PAYE & Social Security	2,879	5,479
Post Tax Deductions	0	305
Other Creditors	(3)	0
Wages & Salaries Control Account	(244)	(374)
Attachment of Earnings	0	0
	6,367	12,142

7. Provisions for liabilities

	2025	2024
	£	£
Pension Provisions	1,989	1,281
	1,989	1,281

8. Profit and loss account

	2025
	£
Balance at 01 August 2024	464,474
Profit for the year	39,727
Balance at 31 July 2025	504,201

9. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2025

	2025	2024
	£	£
Turnover		
Care	501,265	462,873
Donation Income	30,300	0
	531,565	462,873
Cost of sales		
Sub-Contract Cost	47,366	12,749
	(47,366)	(12,749)
Gross profit	484,199	450,124
Administrative expenses		
Wages & Salaries	325,645	328,289
Employer's PAYE & NI Contributions	17,152	18,186
Pension Contributions	5,689	5,714
Staff Training	0	3,480
Accountancy Fees	5,328	4,685
Legal and Professional Fees (Allowable)	180	435
Rates & Water	1,886	1,190
Rent	0	308
Light, Heat & Power	12,624	11,577
Other Premises Costs	3,656	643
Motor Repairs and Servicing	21,932	18,381
Bad Debts Written Off (Specific)	570	32,603
Bank Charges	411	415
Depreciation Charge: Plant & Machinery	90	0
Depreciation Charge: Motor Vehicles	8,286	0
Depreciation Charge: Fixtures & Fittings	859	971
Depreciation Charge: Computer Equipment	1,079	660
General Insurance	5,744	11,444
Repairs & Renewals	17,883	14,651
Stationery & Postage	2,012	2,935
Telephone, Fax & Internet	2,071	984
Sundry Expenses	1,432	704
Donations	216	216
Consumables & Activities	6,667	8,985
Subscription	3,060	2,580

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2025

	(444,472)	(470,036)
Operating profit/(loss)	<u>39,727</u>	<u>(19,912)</u>
Profit/(Loss) on ordinary activities before taxation	<u>39,727</u>	<u>(19,912)</u>
Profit/(Loss) for the financial year	<u><u>39,727</u></u>	<u><u>(19,912)</u></u>

FREESPIRITS DAY CARE LTD

England & Wales - Charity number 1149427

Accounts

Signed by:

Cherry Riley

Signing request

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Document owner: Freespirits Day Care Limited
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Signee

Signed: 30/04/2025, 08:49:02
Comment: -
Name as registered in practice management software: Riley, Cherry
Name as provided by signee: Cherry Riley
E-mail address: cherry.riley@btinternet.com
IP Address: 84.67.130.97
Browser user agent: Mozilla/5.0 (iPhone; CPU iPhone OS 18_4_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/18.4 Mobile/15E148 Safari/604.1

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FREESPIRITS DAY CARE LIMITED

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 August 2023

End date: 31 July 2024

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FREESPIRITS DAY CARE LIMITED
Company Information
For the year ended 31 July 2024

Directors	Christopher Holmes Donald Nicely Cherry Riley Clive Russell Andrew Gething Bethany Onions Gault Picken
Registered Number	08133737
Registered Office	16 Wilbrahams Walk Audley Staffordshire ST7 8HL
Accountants	SRB Accountancy Limited The Lower Stables Main Street, Sudbury Ashbourne Derbyshire DE6 5HT

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2024

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 July 2024.

Principal activities

Principal activity of the company during the financial year was of that of a day care centre.

Directors

The directors who served the company throughout the year were as follows:

Christopher Holmes

Donald Nicely

Cherry Riley

Clive Russell

Andrew Gething

Bethany Onions

Gault Picken

FREESPIRITS DAY CARE LIMITED

Directors' Report

For the year ended 31 July 2024

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors 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 company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report was approved by the board and signed on its behalf by:

Cherry Riley
Director

Date approved: 29 April 2025

FREESPIRITS DAY CARE LIMITED
Accountants' Report
For the year ended 31 July 2024

Accountants report

You consider that the company is exempt from an audit for the year ended 31 July 2024 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

.....
SRB Accountancy Limited
The Lower Stables
Main Street, Sudbury
Ashbourne
Derbyshire
DE6 5HT
29 April 2025

FREESPIRITS DAY CARE LIMITED
Income Statement
For the year ended 31 July 2024

	Notes	2024 £	2023 £
Turnover		462,873	437,575
Cost of sales		(12,749)	(29,097)
Gross profit		<u>450,124</u>	<u>408,478</u>
Administrative expenses		(470,036)	(414,831)
Operating loss	2	<u>(19,912)</u>	<u>(6,353)</u>
Profit/(Loss) on ordinary activities before taxation		<u>(19,912)</u>	<u>(6,353)</u>
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		<u><u>(19,912)</u></u>	<u><u>(6,353)</u></u>

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible fixed assets	4	3,151	4,423
		3,151	4,423
Current assets			
Debtors: amounts falling due within one year	5	33,508	52,734
Cash at bank and in hand		441,238	442,851
		474,746	495,585
Creditors: amount falling due within one year	6	(12,142)	(14,457)
Net current assets		462,604	481,128
Total assets less current liabilities		465,755	485,551
Provisions for liabilities	7	(1,281)	(1,165)
Net assets		464,474	484,386
Capital and reserves			
Profit and loss account	8	464,474	484,386
Members' funds		464,474	484,386

For the year ended 31 July 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2024

The financial statements were approved by the board of directors on 29 April 2025 and were signed on its behalf by:

Cherry Riley
Director

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2024

General Information

Freespirits Day Care Limited is a private company, limited by guarantee, registered in England and Wales, registration number 08133737, registration address 16 Wilbrahams Walk, Audley, Staffordshire, ST7 8HL.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies. The financial statements are prepared in sterling which is the functional currency of the company.

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Research and development expenditure

Research and development expenditure is charged to the income statement in the period in which it is incurred.

Preference dividends

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2024

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Motor Vehicles	25% Straight Line
Fixtures and Fittings	25% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Operating profit/(loss)

	2024	2023
	£	£
The operating loss is stated after charging:		
Depreciation of tangible fixed assets	1,631	2,260

3. Average number of employees

Average number of employees during the year was 19 (2023 : 19).

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2024

4. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 August 2023	1,029	36,050	4,052	2,969	44,100
Additions	359	-	-	-	359
Disposals	-	-	-	-	-
At 31 July 2024	1,388	36,050	4,052	2,969	44,459
Depreciation					
At 01 August 2023	1,029	36,050	1,609	989	39,677
Charge for year	-	-	972	659	1,631
On disposals	-	-	-	-	-
At 31 July 2024	1,029	36,050	2,581	1,648	41,308
Net book values					
Closing balance as at 31 July 2024	359	-	1,471	1,321	3,151
Opening balance as at 01 August 2023	-	-	2,443	1,980	4,423

5. Debtors: amounts falling due within one year

	2024	2023
	£	£
Trade Debtors	33,508	52,734
	33,508	52,734

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2024

6. Creditors: amount falling due within one year

	2024	2023
	£	£
Trade Creditors	6,732	7,694
PAYE & Social Security	5,479	5,404
Post Tax Deductions	305	0
Accrued Expenses	0	498
Other Creditors	0	861
Wages & Salaries Control Account	(374)	0
Attachment of Earnings	0	0
	<u>12,142</u>	<u>14,457</u>

7. Provisions for liabilities

	2024	2023
	£	£
Pension Provisions	1,281	1,165
	<u>1,281</u>	<u>1,165</u>

8. Profit and loss account

	2024
	£
Balance at 01 August 2023	484,386
Loss for the year	(19,912)
Balance at 31 July 2024	<u>464,474</u>

9. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2024

	2024	2023
	£	£
Turnover		
Care	462,873	435,662
Donation Income	0	1,913
	462,873	437,575
Cost of sales		
Sub-Contract Cost	12,749	29,097
	(12,749)	(29,097)
Gross profit	450,124	408,478
Administrative expenses		
Wages & Salaries	328,289	282,610
Employer's PAYE & NI Contributions	18,186	12,997
Pension Contributions	5,714	4,934
Staff Training	3,480	523
Accountancy Fees	4,685	3,586
Legal and Professional Fees (Allowable)	435	235
Management & Consultancy fees	0	745
Rates & Water	1,190	840
Rent	308	510
Light, Heat & Power	11,577	13,882
Other Premises Costs	643	0
Motor Repairs and Servicing	18,381	18,819
Bad Debts Written Off (Specific)	32,603	0
Provision for Doubtful Debts	0	8,792
Bank Charges	415	410
Depreciation Charge: Plant & Machinery	0	258
Depreciation Charge: Fixtures & Fittings	971	1,013
Depreciation Charge: Computer Equipment	660	989
Advertising	0	408
General Insurance	11,444	5,014
Repairs & Renewals	14,651	35,932
Stationery & Postage	2,935	5,346
Telephone, Fax & Internet	984	851
Sundry Expenses	704	0
Donations	216	216

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2024

Consumables & Activities	8,985		13,316
Subscription	2,580		2,605
	<u> </u>	(470,036)	<u> </u>
Operating loss		<u>(19,912)</u>	<u>(6,353)</u>
Profit/(Loss) on ordinary activities before taxation		<u>(19,912)</u>	<u>(6,353)</u>
Profit/(Loss) for the financial year		<u><u>(19,912)</u></u>	<u><u>(6,353)</u></u>

FREESPIRITS DAY CARE LTD

England & Wales - Charity number 1149427

Accounts

FREESPIRITS DAY CARE LIMITED

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 August 2022

End date: 31 July 2023

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FREESPIRITS DAY CARE LIMITED
Company Information
For the year ended 31 July 2023

Directors	Christopher Holmes Sue Kelter Paul Montali Donald Nicely Cherry Riley Clive Russell
Registered Number	08133737
Registered Office	Abotts Road Abbey Hulton Stoke on Trent Staffordshire ST2 8DU
Accountants	SRB Accountancy Limited The Lower Stables Main Street, Sudbury Ashbourne Derbyshire DE6 5HT

FREESPIRITS DAY CARE LIMITED

Directors' Report

For the year ended 31 July 2023

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 July 2023.

Principal activities

Principal activity of the company during the financial year was of that of a day care centre.

Directors

The directors who served the company throughout the year were as follows:

Christopher Holmes

Sue Kelter

Paul Montali

Donald Nicely

Cherry Riley

Clive Russell

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors 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 company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2023

This report was approved by the board and signed on its behalf by:

Cherry Riley
Director

Date approved: 25 April 2024

FREESPIRITS DAY CARE LIMITED
Accountants' Report
For the year ended 31 July 2023

Accountants report

You consider that the company is exempt from an audit for the year ended 31 July 2023 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

.....
SRB Accountancy Limited
The Lower Stables
Main Street, Sudbury
Ashbourne
Derbyshire
DE6 5HT
25 April 2024

FREESPIRITS DAY CARE LIMITED
Income Statement
For the year ended 31 July 2023

	Notes	2023 £	2022 £
Turnover		437,575	461,536
Cost of sales		(29,097)	0
Gross profit		408,478	461,536
Administrative expenses		(414,831)	(326,357)
Other operating income	2	0	1,629
Operating profit/(loss)	3	(6,353)	136,808
Interest payable and similar charges	5	0	0
Profit/(Loss) on ordinary activities before taxation		(6,353)	136,808
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		(6,353)	136,808

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible fixed assets	6	4,423	3,051
		<u>4,423</u>	<u>3,051</u>
Current assets			
Debtors: amounts falling due within one year	7	52,734	58,406
Cash at bank and in hand		442,851	442,651
		<u>495,585</u>	<u>501,057</u>
Creditors: amount falling due within one year	8	(14,457)	(12,471)
Net current assets		<u>481,128</u>	<u>488,586</u>
Total assets less current liabilities			
		485,551	491,637
Provisions for liabilities	9	(1,165)	(898)
Net assets		<u>484,386</u>	<u>490,739</u>
Capital and reserves			
Profit and loss account	10	484,386	490,739
Members' funds		<u>484,386</u>	<u>490,739</u>

For the year ended 31 July 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2023

The financial statements were approved by the board of directors on 25 April 2024 and were signed on its behalf by:

Cherry Riley
Director

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2023

General Information

Freespirits Day Care Limited is a private company, limited by guarantee, registered in England and Wales, registration number 08133737, registration address Abotts Road, Abbey Hulton, Stoke on Trent, Staffordshire, ST2 8DU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies. The financial statements are prepared in sterling which is the functional currency of the company.

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Research and development expenditure

Research and development expenditure is charged to the income statement in the period in which it is incurred.

Preference dividends

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2023

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Motor Vehicles	25% Straight Line
Fixtures and Fittings	25% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Other operating income

	2023	2022
	£	£
Government Grants	0	1,629
	<u>0</u>	<u>1,629</u>

3. Operating profit/(loss)

	2023	2022
	£	£
The operating profit/(loss) is stated after charging:		
Depreciation of tangible fixed assets	2,260	6,461

4. Average number of employees

Average number of employees during the year was 17 (2022 : 16).

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2023

5. Interest payable and similar charges

	2023	2022
	£	£
Interest Payable	0	0
	0	0

6. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Computer Equipment	Total
	£	£	£	£	£
At 01 August 2022	1,029	36,050	3,389	-	40,468
Additions	-	-	663	2,969	3,632
Disposals	-	-	-	-	-
At 31 July 2023	1,029	36,050	4,052	2,969	44,100
Depreciation					
At 01 August 2022	771	36,050	596	-	37,417
Charge for year	258	-	1,013	989	2,260
On disposals	-	-	-	-	-
At 31 July 2023	1,029	36,050	1,609	989	39,677
Net book values					
Closing balance as at 31 July 2023	-	-	2,443	1,980	4,423
Opening balance as at 01 August 2022	258	-	2,793	-	3,051

7. Debtors: amounts falling due within one year

	2023	2022
	£	£
Trade Debtors	52,734	72,565
Provision for Doubtful Debts	0	(14,159)
	52,734	58,406

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2023

8. Creditors: amount falling due within one year

	2023	2022
	£	£
Trade Creditors	7,694	8,252
PAYE & Social Security	5,404	2,859
Accrued Expenses	498	498
Other Creditors	861	862
Attachment of Earnings	0	0
	14,457	12,471

9. Provisions for liabilities

	2023	2022
	£	£
Pension Provisions	1,165	898
	1,165	898

10. Profit and loss account

	2023
	£
Balance at 01 August 2022	490,739
Loss for the year	(6,353)
Balance at 31 July 2023	484,386

11. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2023

	2023	2022
	£	£
Turnover		
Care	435,662	444,684
Donation Income	1,913	10,852
Other Income	0	6,000
	437,575	461,536
Cost of sales		
Sub-Contract Cost	29,097	0
	(29,097)	0
Gross profit	408,478	461,536
Administrative expenses		
Wages & Salaries	282,610	234,100
Employer's PAYE & NI Contributions	12,997	8,291
Pension Contributions	4,934	3,651
Staff Training	523	1,069
Accountancy Fees	3,586	3,586
Legal and Professional Fees (Allowable)	235	222
Management & Consultancy fees	745	5,798
Rates & Water	840	1,203
Rent	510	651
Light, Heat & Power	13,882	10,109
Cleaning of Premises	0	20
Motor Repairs and Servicing	18,819	17,742
Provision for Doubtful Debts	8,792	4,858
Bank Charges	410	341
Depreciation Charge: Plant & Machinery	258	257
Depreciation Charge: Motor Vehicles	0	5,762
Depreciation Charge: Fixtures & Fittings	1,013	442
Depreciation Charge: Computer Equipment	989	0
Advertising	408	84
General Insurance	5,014	4,108
Repairs & Renewals	35,932	9,766
Stationery & Postage	5,346	2,823
Telephone, Fax & Internet	851	706
Sundry Expenses	0	84

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2023

Donations	216		180
Consumables & Activities	13,316		8,028
Subscription	2,605		2,476
		(414,831)	(326,357)
Other operating income			
Government Grants	0		1,629
		0	1,629
Operating profit/(loss)		(6,353)	136,808
Interest payable and similar charges			
Interest Payable	0		0
		0	0
Profit/(Loss) on ordinary activities before taxation		(6,353)	136,808
Profit/(Loss) for the financial year		(6,353)	136,808

FREESPIRITS DAY CARE LTD

England & Wales - Charity number 1149427

Accounts

FREESPIRITS DAY CARE LIMITED

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 August 2021

End date: 31 July 2022

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FREESPIRITS DAY CARE LIMITED
Company Information
For the year ended 31 July 2022

Directors	Christopher Holmes Sue Kelter Paul Montali Donald Nicely Cherry Riley Clive Russell
Registered Number	08133737
Registered Office	Abotts Road Abbey Hulton Stoke on Trent Staffordshire ST2 8DU
Accountants	SRB Accountancy Limited The Lower Stables Main Street, Sudbury Ashbourne Derbyshire DE6 5HT

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2022

Director's report and financial statements

The directors present their annual report and the financial statements for the year ended 31 July 2022.

Principal activities

Principal activity of the company during the financial year was of that of a day care centre.

Directors

The directors who served the company throughout the year were as follows:

Christopher Holmes

Sue Kelter

Paul Montali

Donald Nicely

Cherry Riley

Clive Russell

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors 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 company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2022

This report was approved by the board and signed on its behalf by:

Cherry Riley
Director

Date approved: 21 February 2023

FREESPIRITS DAY CARE LIMITED
Accountants' Report
For the year ended 31 July 2022

Accountants report

You consider that the company is exempt from an audit for the year ended 31 July 2022 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

.....
SRB Accountancy Limited
The Lower Stables
Main Street, Sudbury
Ashbourne
Derbyshire
DE6 5HT
21 February 2023

FREESPIRITS DAY CARE LIMITED
Income Statement
For the year ended 31 July 2022

	Notes	2022 £	2021 £
Turnover		461,536	336,029
Gross profit		461,536	336,029
Administrative expenses		(326,357)	(302,876)
Other operating income	2	1,629	59,463
Operating profit	3	136,808	92,616
Interest payable and similar charges	5	0	0
Profit/(Loss) on ordinary activities before taxation		136,808	92,616
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		136,808	92,616

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible fixed assets	6	3,051	6,432
		3,051	6,432
Current assets			
Debtors: amounts falling due within one year	7	58,406	83,172
Cash at bank and in hand		442,651	269,859
		501,057	353,031
Creditors: amount falling due within one year	8	(12,471)	(4,848)
Net current assets		488,586	348,183
Total assets less current liabilities		491,637	354,615
Provisions for liabilities	9	(898)	(685)
Net assets		490,739	353,930
Capital and reserves			
Profit and loss account	10	490,739	353,930
Members' funds		490,739	353,930

For the year ended 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of Part 15 of the Companies Act 2006.

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2022

The financial statements were approved by the board of directors on 21 February 2023 and were signed on its behalf by:

Cherry Riley
Director

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2022

General Information

Freespirits Day Care Limited is a private company, limited by guarantee, registered in England and Wales, registration number 08133737, registration address Abotts Road, Abbey Hulton, Stoke on Trent, Staffordshire, ST2 8DU.

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Research and development expenditure

Research and development expenditure is charged to the income statement in the period in which it is incurred.

Preference dividends

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2022

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures and Fittings	25% Straight Line
Motor Vehicles	25% Straight Line
Plant and Machinery	25% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Other operating income

	2022	2021
	£	£
Government Grants	1,629	59,463
	<u>1,629</u>	<u>59,463</u>

3. Operating profit/(loss)

	2022	2021
	£	£
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	6,461	9,346

4. Average number of employees

Average number of employees during the year was 17 (2021 : 16).

5. Interest payable and similar charges

	2022	2021
	£	£
Interest Payable	0	0
	<u>0</u>	<u>0</u>

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2022

6. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 August 2021	1,029	36,050	309	37,388
Additions	-	-	3,080	3,080
Disposals	-	-	-	-
At 31 July 2022	1,029	36,050	3,389	40,468
Depreciation				
At 01 August 2021	514	30,288	154	30,956
Charge for year	257	5,762	442	6,461
On disposals	-	-	-	-
At 31 July 2022	771	36,050	596	37,417
Net book values				
Closing balance as at 31 July 2022	258	-	2,793	3,051
Opening balance as at 01 August 2021	515	5,762	155	6,432

7. Debtors: amounts falling due within one year

	2022	2021
	£	£
Trade Debtors	72,565	92,473
Provision for Doubtful Debts	(14,159)	(9,301)
	58,406	83,172

8. Creditors: amount falling due within one year

	2022	2021
	£	£
Trade Creditors	8,252	3,487
PAYE & Social Security	2,859	0
Accrued Expenses	498	498
Other Creditors	862	863
Attachment of Earnings	0	0
	12,471	4,848

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2022

9. Provisions for liabilities

	2022	2021
	£	£
Pension Provisions	898	685
	<u>898</u>	<u>685</u>

10. Profit and loss account

	2022
	£
Balance at 01 August 2021	353,931
Profit for the year	136,808
Balance at 31 July 2022	<u>490,739</u>

11. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2022

	2022	2021
	£	£
Turnover		
Care	444,684	331,291
Transport	0	4,738
Donation Income	10,852	0
Other Income	6,000	0
	461,536	336,029
Gross profit	461,536	336,029
Administrative expenses		
Wages & Salaries	234,100	219,762
Employer's PAYE & NI Contributions	8,291	5,556
Pension Contributions	3,651	3,065
Staff Training	1,069	664
Accountancy Fees	3,586	5,530
Legal and Professional Fees (Allowable)	222	208
Management & Consultancy fees	5,798	1,340
Rates & Water	1,203	0
Rent	651	0
Light, Heat & Power	10,109	11,899
Cleaning of Premises	20	0
TV Licence	0	159
Motor Repairs and Servicing	17,742	12,358
Bad Debts Written Off (Specific)	0	1,814
Provision for Doubtful Debts	4,858	0
Bank Charges	341	324
Depreciation Charge: Plant & Machinery	257	257
Depreciation Charge: Motor Vehicles	5,762	9,012
Depreciation Charge: Fixtures & Fittings	442	77
Advertising	84	0
General Insurance	4,108	6,269
Repairs & Renewals	9,766	10,833
Stationery & Postage	2,823	1,428
Telephone, Fax & Internet	706	624
Sundry Expenses	84	83
Donations	180	0
Consumables & Activities	8,028	11,614

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2022

Subscription	<u>2,476</u>		<u>0</u>	
		(326,357)		(302,876)
Other operating income				
Government Grants	<u>1,629</u>		<u>59,463</u>	
		1,629		59,463
Operating profit		<u>136,808</u>		<u>92,616</u>
Interest payable and similar charges				
Interest Payable	<u>0</u>		<u>0</u>	
		0		0
Profit/(Loss) on ordinary activities before taxation		<u>136,808</u>		<u>92,616</u>
Profit/(Loss) for the financial year		<u><u>136,808</u></u>		<u><u>92,616</u></u>

FREESPIRITS DAY CARE LTD

England & Wales - Charity number 1149427

Accounts



Certificate of signing

Original document

Name: "Freespirits Day Care Limited_Accounts_2021 (Full Set Final).pdf"

Number of pages: 15

Document size (bytes): 517168

Document seal: fd0e762e4f952677cd318e3cc353b139

Issuer

SRB Accountancy Limited

Michael Wells (michael.wells@srbaccountancy.co.uk)

Electronic signature

Signer: Cherry Riley (cherry.riley@btinternet.com)

Signature: "cherry riley"

Browser: Mozilla/5.0 (iPhone; CPU iPhone OS 15_4_1 like Mac OS X) AppleWebKit/605.1.15 (KHTML, like Gecko) Version/15.4 Mobile/15E148 Safari/604.1

IP address: 84.65.215.237, 172.31.18.146

Timestamp: Fri Apr 29 2022 09:44:29 GMT+0000 (Coordinated Universal Time)

Receipt seal: 41bb3dd6c06ad5dffbe4a00546230f13

FREESPIRITS DAY CARE LIMITED

Report of the Directors and Unaudited Financial Statements

Period of accounts

Start date: 01 August 2020

End date: 31 July 2021

FREESPIRITS DAY CARE LIMITED
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FREESPIRITS DAY CARE LIMITED
Company Information
For the year ended 31 July 2021

Directors	Christopher Holmes Sue Kelter Paul Montali Donald Nicely Cherry Riley Clive Russell
Registered Number	08133737
Registered Office	Abotts Road Abbey Hulton Stoke on Trent Staffordshire ST2 8DU
Accountants	SRB Accountancy Limited The Lower Stables Main Street, Sudbury Ashbourne Derbyshire DE6 5HT

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2021

The directors present their annual report and the financial statements for the year ended 31 July 2021.

Principal activities

Principal activity of the company during the financial year was of that of a day care centre.

Directors

The directors who served the company throughout the year were as follows:

Christopher Holmes

Sue Kelter

Paul Montali

Donald Nicely

Cherry Riley

Clive Russell

Statement of directors' responsibilities

The directors are responsible for preparing the directors' report and the financial statements in accordance with applicable law and regulations and in accordance with United Kingdom Generally Accepted Accounting Practice.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (Financial Reporting Standard 102). Under company law the directors 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 company and the profit or loss of the company for that period.

In preparing these financial statements, the directors are required to :

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards 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 company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The directors are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom, governing the preparation and dissemination of financial statements, may differ from legislation in other jurisdictions

FREESPIRITS DAY CARE LIMITED
Directors' Report
For the year ended 31 July 2021

This report was approved by the board and signed on its behalf by:

Cherry Riley
Director

Date approved: 27 April 2022

FREESPIRITS DAY CARE LIMITED
Accountants' Report
For the year ended 31 July 2021

Accountants report

You consider that the company is exempt from an audit for the year ended 31 July 2021 . You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the company at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

.....
SRB Accountancy Limited
The Lower Stables
Main Street, Sudbury
Ashbourne
Derbyshire
DE6 5HT
27 April 2022

FREESPIRITS DAY CARE LIMITED
Income Statement
For the year ended 31 July 2021

	Notes	2021 £	2020 £
Turnover		336,029	389,972
Gross profit		<u>336,029</u>	<u>389,972</u>
Administrative expenses		(302,876)	(304,732)
Other operating income	2	59,463	47,987
Operating profit	3	<u>92,616</u>	<u>133,227</u>
Profit/(Loss) on ordinary activities before taxation		<u>92,616</u>	<u>133,227</u>
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		<u><u>92,616</u></u>	<u><u>133,227</u></u>

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible fixed assets	5	6,433	15,780
		6,433	15,780
Current assets			
Debtors: amounts falling due within one year	6	83,172	60,481
Cash at bank and in hand		269,859	187,959
		353,031	248,440
Creditors: amount falling due within one year	7	(4,849)	(2,515)
Net current assets		348,182	245,925
Total assets less current liabilities		354,615	261,705
Provisions for liabilities	8	(685)	(390)
Net assets		353,930	261,315
Capital and reserves			
Profit and loss account	9	353,930	261,315
Members' funds		353,930	261,315

For the year ended 31 July 2021 the company was entitled to exemption from audit under section 477 of the companies act 2006 relating to small companies.

Directors' responsibilities:

1. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
2. The directors acknowledge their responsibilities for complying with the requirements of the companies act 2006 with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime of Part 15 of the Companies Act 2006.

FREESPIRITS DAY CARE LIMITED
Statement of Financial Position
As at 31 July 2021

The financial statements were approved by the board of directors on 27 April 2022 and were signed on its behalf by:

Cherry Riley
Director

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2021

General Information

Freespirits Day Care Limited is a private company, limited by guarantee, registered in England and Wales, registration number 08133737, registration address Abotts Road, Abbey Hulton, Stoke on Trent, Staffordshire, ST2 8DU

The presentation currency is £ sterling.

1. Accounting policies

Significant accounting policies

Statement of compliance

These financial statements have been prepared in compliance with FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Basis of preparation

The financial statements have been prepared on the going concern basis and under the historical cost convention as modified by the revaluation of land and buildings and certain financial instruments measured at fair value in accordance with the accounting policies.

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

Group accounts

The company is a parent company subject to the small companies regime. The company and its subsidiary comprise a small group. The company has, therefore, taken advantage of the option provided by section 398 of the Companies Act 2006 not to prepare group accounts.

Turnover

Turnover comprises the invoiced value of goods and services supplied by the company, net of Value Added Tax and trade discounts.

Government grants

Government grants received are credited to deferred income. Grants towards capital expenditure are released to the income statement over the expected useful life of the assets. Grants received towards revenue expenditure are released to the income statement as the related expenditure is incurred.

Operating lease rentals

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Research and development expenditure

Research and development expenditure is charged to the income statement in the period in which it is incurred.

Preference dividends

Where preference shares are classed as liabilities rather than equity any preference dividends paid are included in interest payable and similar charges within the income statement.

Goodwill

Acquired goodwill is stated at cost less amortisation. Amortisation is calculated on a straight line basis over the estimated expected useful economic life of the goodwill of years.

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2021

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Plant and Machinery	25% Straight Line
Motor Vehicles	25% Straight Line
Fixtures and Fittings	25% Straight Line

Provisions

Provisions are recognised when the company has a present obligation as a result of a past event which it is more probable than not will result in an outflow of economic benefits that can be reasonably estimated.

2. Other operating income

	2021	2020
	£	£
Government Grants	59,463	47,987
	<u>59,463</u>	<u>47,987</u>

3. Operating profit/(loss)

	2021	2020
	£	£
The operating profit is stated after charging:		
Depreciation of tangible fixed assets	9,346	9,346

4. Average number of employees

Average number of employees during the year was 17 (2020 : 16).

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2021

5. Tangible fixed assets

Cost or valuation	Plant and Machinery	Motor Vehicles	Fixtures and Fittings	Total
	£	£	£	£
At 01 August 2020	1,029	36,050	309	37,388
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 July 2021	1,029	36,050	309	37,388
Depreciation				
At 01 August 2020	257	21,275	77	21,609
Charge for year	257	9,012	77	9,346
On disposals	-	-	-	-
At 31 July 2021	514	30,287	154	30,955
Net book values				
Closing balance as at 31 July 2021	515	5,763	155	6,433
Opening balance as at 01 August 2020	772	14,776	232	15,780

6. Debtors: amounts falling due within one year

	2021	2020
	£	£
Trade Debtors	92,473	95,184
Provision for Doubtful Debts	(9,301)	(34,703)
	83,172	60,481

7. Creditors: amount falling due within one year

	2021	2020
	£	£
Trade Creditors	3,487	2,019
Accrued Expenses	498	498
Other Creditors	864	(2)
Attachment of Earnings	0	0
	4,849	2,515

FREESPIRITS DAY CARE LIMITED
Notes to the Financial Statements
For the year ended 31 July 2021

8. Provisions for liabilities

	2021	2020
	£	£
Pension Provisions	685	390
	<u>685</u>	<u>390</u>

9. Profit and loss account

	2021
	£
Balance at 01 August 2020	261,314
Profit for the year	92,616
Balance at 31 July 2021	<u>353,930</u>

10. Company Limited by Guarantee

The company is limited by guarantee and therefore has no shares.

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2021

	2021 £	2020 £
Turnover		
Care	331,291	375,975
Transport	4,738	10,011
Donation Income	0	3,986
	336,029	389,972
Gross profit	336,029	389,972
Administrative expenses		
Wages & Salaries	219,762	237,686
Employer's PAYE & NI Contributions	5,556	7,502
Pension Contributions	3,065	2,636
Staff Training	664	2,933
Accountancy Fees	5,530	3,898
Legal and Professional Fees (Allowable)	208	174
Management & Consultancy fees	1,340	2,379
Light, Heat & Power	11,899	810
TV Licence	159	157
Motor Repairs and Servicing	12,358	13,844
Bad Debts Written Off (Specific)	1,814	0
Bank Charges	324	326
Depreciation Charge: Plant & Machinery	257	257
Depreciation Charge: Motor Vehicles	9,012	9,012
Depreciation Charge: Fixtures & Fittings	77	77
Advertising	0	215
General Insurance	6,269	8,756
Repairs & Renewals	10,833	3,757
Stationery & Postage	1,428	980
Telephone, Fax & Internet	624	358
Sundry Expenses	83	213
Consumables & Activities	11,614	8,762
	(302,876)	(304,732)
Other operating income		
Government Grants	59,463	47,987
	59,463	47,987
Operating profit	92,616	133,227

FREESPIRITS DAY CARE LIMITED
Detailed Income Statement
For the year ended 31 July 2021

Profit/(Loss) on ordinary activities before taxation	92,616	133,227
Profit/(Loss) for the financial year	<u>92,616</u>	<u>133,227</u>