

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

FREESPIRITS DAY CARE LIMITED
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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		484,199	450,124
Administrative expenses		(444,472)	(470,036)
Operating profit/(loss)	2	39,727	(19,912)
Profit/(Loss) on ordinary activities before taxation		39,727	(19,912)
Tax on profit on ordinary activities		0	0
Profit/(Loss) for the financial year		39,727	(19,912)

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
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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>