

**BURNOPFIELD PLAY CARE  
DIRECTOR'S REPORT AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 AUGUST 2025**

## **Burnopfield Play Care Contents**

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**Burnopfield Play Care  
Company Information  
For The Year Ended 31 August 2025**

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<b>Director</b>	Mr David Pestell
<b>Company Number</b>	CE001097
<b>Registered Office</b>	Front Street Burnopfield Newcastle Upo Tyne NE16 6PT
<b>Accountants</b>	Smith & Co Accountants Limited ACCA Unit G2 Tanfield Lea Business Centre Stanley Co Durham DH9 9DB

**Burnopfield Play Care**  
**Company No. CE001097**  
**Director's Report For The Year Ended 31 August 2025**

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The director presents his report and the financial statements for the year ended 31 August 2025.

**Directors**

The director who held office during the year were as follows:

Mr David Pestell Appointed 01/09/2025

**Statement of Director's Responsibilities**

The director is responsible for preparing the Director's Report and the financial statements in accordance with applicable law and regulations.

Company law requires the director to prepare financial statements for each financial year. Under that law the director has 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 director 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 of the surplus or deficit of the company for that period. In preparing the financial statements the director is required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The director is 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. He is 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 director is 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.

**Small Company Rules**

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

On behalf of the board

Mr David Pestell

Director  
26/11/2025

**Burnopfield Play Care  
Accountant's Report  
For The Year Ended 31 August 2025**

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**Report to the director on the preparation of the unaudited statutory accounts of Burnopfield Play Care for the year ended 31 August 2025**

To assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Burnopfield Play Care which comprise the Income Statement, the Statement of Financial Position and the related notes, from the company's accounting records and from information and explanations you have given us.

As a practising member of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made to the director of Burnopfield Play Care, as a body, in accordance with the terms of our engagement letter dated 06 March 2020. Our work has been undertaken solely to prepare for your approval the accounts of Burnopfield Play Care and state those matters that we have agreed to state to the director of Burnopfield Play Care, as a body, in this report in accordance with the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Burnopfield Play Care and its director as a body for our work or for this report.

It is your duty to ensure that Burnopfield Play Care has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit or loss of Burnopfield Play Care. You consider that Burnopfield Play Care is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Burnopfield Play Care. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the financial statements.

26/11/2025

Smith & Co Accountants Limited  
ACCA  
Unit G2  
Tanfield Lea Business Centre  
Stanley  
Co Durham  
DH9 9DB

**Burnopfield Play Care  
Income Statement  
For The Year Ended 31 August 2025**

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	<b>Notes</b>	<b>2025 £</b>	<b>2024 £</b>
<b>TURNOVER</b>		71,869	75,722
Cost of sales		(1,162)	(193)
		<hr/>	<hr/>
<b>GROSS SURPLUS</b>		70,707	75,529
Administrative expenses		(90,803)	(95,944)
Other operating income		24,159	15,246
		<hr/>	<hr/>
<b>OPERATING SURPLUS/(DEFICIT)</b>		4,063	(5,169)
Other interest receivable and similar income		32	4
		<hr/>	<hr/>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 7 form part of these financial statements.

**Burnopfield Play Care  
Statement of Financial Position  
As At 31 August 2025**

		<b>2025</b>	<b>2024</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible Assets	<b>4</b>	1,572	1,792
		1,572	1,792
<b>CURRENT ASSETS</b>			
Debtors	<b>5</b>	840	840
Cash at bank and in hand		8,799	4,461
		9,639	5,301
<b>Creditors: Amounts Falling Due Within One Year</b>	<b>6</b>	(4,050)	(4,027)
<b>NET CURRENT ASSETS (LIABILITIES)</b>		5,589	1,274
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		7,161	3,066
<b>NET ASSETS</b>		7,161	3,066
Income Statement		7,161	3,066
<b>MEMBERS' FUNDS</b>		7,161	3,066

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

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

The director acknowledges his responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board

Mr David Pestell

Director  
26/11/2025

The notes on pages 6 to 7 form part of these financial statements.

# Burnopfield Play Care

## Notes to the Financial Statements

### For The Year Ended 31 August 2025

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#### 1. General Information

Burnopfield Play Care is a private company, limited by guarantee, incorporated in England & Wales, registered number CE001097. The registered office is Front Street, Burnopfield, Newcastle Upon Tyne, NE16 6PT.

#### 2. Accounting Policies

##### 2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with Financial Reporting Standard 102 section 1A Small Entities "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

##### 2.2. Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover is reduced for estimated customer returns, rebates and other similar allowances.

##### Sale of goods

Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods has transferred to the buyer. This is usually at the point that the customer has signed for the delivery of the goods.

##### Rendering of services

Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. Turnover is only recognised to the extent of recoverable expenses when the outcome of a contract cannot be estimated reliably.

##### 2.3. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures & Fittings	10% Reducing Balance Method
Computer Equipment	10% Reducing Balance Method

#### 3. Average Number of Employees

Average number of employees, including directors, during the year was: 4 (2024: 5)

#### 4. Tangible Assets

	Fixtures & Fittings	Computer Equipment	Total
	£	£	£
<b>Cost</b>			
As at 1 September 2024	3,916	2,613	6,529
As at 31 August 2025	3,916	2,613	6,529
<b>Depreciation</b>			
As at 1 September 2024	2,528	2,209	4,737
Provided during the period	139	81	220
As at 31 August 2025	2,667	2,290	4,957
<b>Net Book Value</b>			
As at 31 August 2025	1,249	323	1,572
As at 1 September 2024	1,388	404	1,792



**Burnopfield Play Care**  
**Notes to the Financial Statements (continued)**  
**For The Year Ended 31 August 2025**

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**5. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Due within one year</b>		
Prepayments and accrued income	840	840
	<u>840</u>	<u>840</u>

**6. Creditors: Amounts Falling Due Within One Year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	(2)	-
Other taxes and social security	2,606	2,500
Pension Control Account	546	627
Accruals and deferred income	900	900
	<u>4,050</u>	<u>4,027</u>

**7. Company limited by guarantee**

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

**Burnopfield Play Care  
Detailed Income Statement  
For The Year Ended 31 August 2025**

	<b>2025</b>		<b>2024</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>TURNOVER</b>				
Sales		70,170		75,157
Fundraising		1,699		565
		<u>71,869</u>		<u>75,722</u>
<b>COST OF SALES</b>				
Books, Toys and Learning Activities	<u>1,162</u>		<u>193</u>	
		<u>(1,162)</u>		<u>(193)</u>
<b>GROSS SURPLUS</b>		<u>70,707</u>		<u>75,529</u>
<b>Administrative Expenses</b>				
Wages and salaries	75,701		83,084	
Employers NI	6,917		5,140	
Employers pensions - defined contributions scheme	1,617		1,539	
Staff training	113		280	
Protective clothing	-		171	
Subsistence expenses	562		150	
Rent	1,670		1,840	
Cleaning	9		10	
Computer software, consumables and maintenance	131		263	
Insurance	605		390	
Printing, postage and stationery	116		15	
Telecommunications and data costs	269		259	
Accountancy fees	2,012		1,982	
Subscriptions	277		263	
Bank charges	77		84	
Depreciation	220		255	
Sundry expenses	<u>507</u>		<u>219</u>	
		<u>(90,803)</u>		<u>(95,944)</u>
<b>Other Operating Income</b>				
Grants and subsidies received	17,804		10,246	
Other income - contributing to other operating income	<u>6,355</u>		<u>5,000</u>	
		<u>24,159</u>		<u>15,246</u>
<b>OPERATING SURPLUS/(DEFICIT)</b>		<u>4,063</u>		<u>(5,169)</u>
<b>Other interest receivable and similar income</b>				
Bank interest receivable	<u>32</u>		<u>4</u>	
		<u>32</u>		<u>4</u>
<b>SURPLUS/(DEFICIT) FOR THE FINANCIAL YEAR</b>		<u><u>4,095</u></u>		<u><u>(5,165)</u></u>