

Company registration number: 1187076
Charity registration number: 1187076

**PUDDLEDUCKS ALL DAYCARE
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

Phil Lovell Associates Ltd
Birch House Business Centre
Hen Lon Park
Ruthin
Denbighshire
LL15 1NA

PUDDLEDUCKS ALL DAYCARE
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PUDDLEDUCKS ALL DAYCARE
Company No. 1187076
Trustees' Report For The Year Ended 31 July 2025

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

Objectives and Activities

Aims and Objectives

The object of the CIO is to enhance the development and education of children in Wales, for the public benefit, by encouraging parents to understand and provide for their needs through high quality childcare provision. The aim of Puddleducks is to provide excellent care and learning in a happy, safe, stimulating, challenging, fun and accessible environment to out of school children offering a range of play activities in a welcoming atmosphere.

Public Benefit

Puddleducks operates full day care for boys and girls from the local area and children whom attend Ysgol Trefnant and other local schools for children aged 2 -12 years as stated in the admissions policy. Puddleducks caters for 19 children, in line with our Care Inspectorate Wales (CIW) registration. Puddleducks provides a playgroup and after-school/holiday care for pupils of Ysgol Trefnant and children from the wider community.

We offer a child centred environment meeting social, physical, intellectual, creative and emotional needs of children and young people and recognising the individual needs of each child who attends.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

Puddleducks offers quality, accessible pre-school, after-school and holiday childcare.

We work with Denbighshire County Council Early Education to provide Early Education funded places to children who turned three in time to access 12.5 hours of funded education in the spring and summer terms of 2025.

This allows access to Early Education grants in order to improve the learning environment, remain sustainable and access mandatory training through the local authority.

Working with the local authority supports staff to provide an enhanced learning environment for the children in their care to access a range of quality resources. This was despite the challenging situation following the discovery of RAAC on the school premises used by Puddleducks from September 2023 – January 2025.

At the end of July 2025 staff were fully prepared to enhance the provision of the children across the setting and had built good working relationships with Local Authority Early Education to continue this beyond the end of the year this report covers. The setting moved back into normal accommodation from January 2025. Puddleducks were able to provide holiday care for the final four weeks of the summer holidays.

Main objectives were:

To ensure compliance with Care Inspectorate Wales and Charity Commission: The trustees have worked to ensure that the setting is compliant and remains sustainable.

To provide Early Education funded places within the setting: At the end of the period for the report the setting had a good working relationship with Denbighshire County Council Early Education scheme to enhance the provision for all children.

To enhance the environment: resources are regularly upgraded to provide engaging and stimulating activities for the children.

Additional Note

Contribution made by volunteers

The trustees and members support the administration of Puddleducks All Day Care on a voluntary basis, including raising funds for the setting.

**PUDDLEDUCKS ALL DAYCARE
Trustees' Report (continued)
For The Year Ended 31 July 2025**

Reference and Administrative Details

Trustees

Mrs Susan Dick - Trustee
Mrs Nia Wyn Jones - Trustee
Mr Sion Davies - Trustee (appointed 09/04/2025)
Mrs Emily Baker - Trustee
Mrs Nicola Edwards - Trustee

Charity Number

1187076

Company Number

1187076

Principal Address

Trefnant School
Henllan Road
Trefnant
Denbigh
LL16 5UF

Independent Examiner

Phil Lovell Associates Ltd
Phil Lovell Associates Ltd
Birch House Business Centre
Hen Lon Park
Ruthin
Denbighshire
LL15 1NA

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

PUDDLEDUCKS ALL DAYCARE
Trustees' Report (continued)
For The Year Ended 31 July 2025

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.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mrs Emily Baker

Trustee
30 April 2026

PUDDLEDUCKS ALL DAYCARE
Independent Examiner's Report to the Trustees of PUDDLEDUCKS ALL DAYCARE
For The Year Ended 31 July 2025

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

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Phil Lovell Associates Ltd
30 April 2026
Birch House Business Centre
Hen Lon Park
Ruthin
Denbighshire
LL15 1NA



PUDDLEDUCKS ALL DAYCARE
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

		2025 Unrestricted funds £
	Notes	
INCOME AND ENDOWMENTS FROM:		
Donations and legacies	3	13,090
Charitable activities:		
PuddleDucks activities		96,081
Investments	4	42
		<u>109,213</u>
EXPENDITURE ON:		
Charitable activities:	5	
PuddleDucks activities		(105,292)
NET INCOME		<u>3,921</u>
NET MOVEMENT IN FUNDS		<u>3,921</u>
RECONCILIATION OF FUNDS:		
Total funds brought forward		-
TOTAL FUNDS CARRIED FORWARD	12	<u><u>3,921</u></u>

The notes on pages 7 to 9 form part of these financial statements.

PUDDLEDUCKS ALL DAYCARE
Balance Sheet
As At 31 July 2025

	Notes	2025 Unrestricted funds £
CURRENT ASSETS		
Cash at bank and in hand		22,737
		<u>22,737</u>
Creditors: Amounts Falling Due Within One Year	10	<u>(18,816)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>3,921</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,921</u>
NET ASSETS		<u>3,921</u>
FUNDS OF THE CHARITY		
Unrestricted Funds		<u>3,921</u>
TOTAL FUNDS	12	<u>3,921</u>

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

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their 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



Mrs Emily Baker

Trustee
30 April 2026

The notes on pages 7 to 9 form part of these financial statements.

PUDDLEDUCKS ALL DAYCARE
Notes to the Financial Statements
For The Year Ended 31 July 2025

1. General Information

PUDDLEDUCKS ALL DAYCARE is a company limited by guarantee, incorporated in England & Wales, registered number 1187076 and registered charity number 1187076. The registered office is .

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Incoming Resources

Incoming resources for the year totalled £109,171.10.

The Majority of the income arose from charitable activities

2.3. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

	2025
	Unrestricted funds
	£
Grants	13,090

4. Investment Income

	2025
	Unrestricted funds
	£
Bank interest receivable	42

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	2025 Total
	£	£	£
PuddleDucks activities	615	104,677	105,292

PUDDLEDUCKS ALL DAYCARE
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

6. Support Costs

	2025
	PuddleDucks activities
	£
Employee costs	4,637
Premises expenses	6,934
General administration	93,106
	<u>104,677</u>

7. Independent Examiner's Remuneration

	2025
	£
Independent examination of the financial statements	180
Other assurance services	-
Tax advisory services	-
Other financial services	-
	<u>180</u>

8. Staff Costs

Staff costs were as follows:

	2025
	£
Other pension costs	<u>4,557</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

9. Average Number of Employees

Average number of employees during the year was: 6

10. Creditors: Amounts Falling Due Within One Year

	2025
	£
Accruals and deferred income	<u>18,816</u>

11. Deferred Income

Deferred income movements in the year were as follows:

	2025
	£
Balance at the start of the period	-
Income deferred in the current period	4,815
Balance at the end of the period	<u>4,815</u>

PUDDLEDUCKS ALL DAYCARE
Notes to the Financial Statements (continued)
For The Year Ended 31 July 2025

12. Movement in Funds

	As at 1 August 2024	Income	Expenditure	As at 31 July 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	-	109,213	(105,292)	3,921
Total funds	-	109,213	(105,292)	3,921

13. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

2025

£

14. Related Party Disclosures

15. 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.

PUDDLEDUCKS ALL DAYCARE
Detailed Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 July 2025

	2025
	Total
	funds
	£
INCOME AND ENDOWMENTS FROM:	
Donations and legacies	
Grants	13,090
	<u>13,090</u>
Charitable Activities:	
PuddleDucks activities	
Income from charitable activities	96,081
	<u>96,081</u>
Investments	
Bank interest receivable	42
	<u>42</u>
	<u>109,213</u>
EXPENDITURE ON:	
Charitable Activities:	
PuddleDucks activities	
Support and administration costs	(615)
Employers pensions - defined benefits scheme	(4,557)
Staff training	(80)
Rent	(3,000)
Repairs and maintenance	(3,763)
Cleaning	(171)
Insurance	(699)
Independent examiner's fees	(180)
Payroll fees	(90,389)
Sundry expenses	(1,838)
	<u>(105,292)</u>
	<u>(105,292)</u>
NET INCOME	<u><u>3,921</u></u>