COMPANY REGISTRATION NUMBER: SC290225
CHARITY REGISTRATION NUMBER: SC039822

Allsorts Childcare Centre Limited

Company Limited by Guarantee

Unaudited Financial Statements

30 September 2025

Allsorts Childcare Centre Limited

Company Limited by Guarantee

Financial Statements

Year ended 30 September 2025

Allsorts Childcare Centre Limited

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2025.

Reference and administrative details

Registered charity name	Allsorts Childcare Centre Limited	
Charity registration number	SC039822	
Company registration number	SC290225	
Principal office and registered office	Duns Primary School Langtongate Duns Borders TD11 3QG	
The trustees		
	L C Burns	(Resigned 16 February 2025)
	C Tait	
	K Balgowan	
Independent examiner	Michael W Reed Russell House Greenwell Road Alnwick Northumberland NE66 1HB	

Structure, governance and management

Governing Document
The charity is controlled by its governing document,a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Allsorts Childcare Centre Limited is a charitable company limited by guarantee incorporated on 12 September 2005 (CO. No. SC290225) and is governed by a Memorandum and Articles of Association. It is a registered Scottish Charity (No. SC039822).

Organisational structure
The management committee, which normally meets on a quarterly basis, are the charity's trustees. Membership is open to any person with a an interest in the club.

Trustees are elected at the Annual General Meeting or at other times in the year if the trustees consider it would be in the interests of the club todo so. Under the constitution there must be a minimum of three trustees.

Structure, governance and management *(continued)*

Risk Management

The trustee have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud or error. This considered at management committee meetings.

Objectives and activities

Charitable Purpose

To provide high quality childcare facilities and social interactions from the catchment area of Duns and the surrounding areas. To advance the education and training of persons providing such care and education and recreational facilities.

Activities

Our activities are all about he stimulation of children and encouraging their development in a safe and caring environment.

Achievements and performance

Charitable activities

This year has been a period of consolidation and learning for the Allsorts team, building a foundation for the year to come which promises to be full of community engagement, varying activities for children of all ages and building a setting we can all be proud of. We have been delighted to welcome new staff members throughout the year who have brought forward new ideas for community projects they would like to invite in to our setting, and we have identified funding avenues and revenue streams we would like to explore further. We are grateful for the funding, donations and contributions to our setting from the various local individuals and groups - without this financial support we would struggle to provide a cost effective solution for our families.

Financial review

Financial position

The charity generated a defecit of £14,294 (2024 Surplus of £23,852).

We continue to be cautious on expenditure, while still ensuring we invest in the staff and equipment in the setting.

Reserve policy

The charity aims to hold £7,500 in reserves to cover unforseen costs.

Plans for future periods

The Charity aims to provide a high level of service for its users in line with its objectives.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19 June 2026 and signed on behalf of the board of trustees by:

K. Balgowan

K Balgowan
Trustee

Allsorts Childcare Centre Limited

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Allsorts Childcare Centre Limited

Year ended 30 September 2025

I report on the financial statements for the year ended 30 September 2025, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:
(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Michael W Reed
Independent Examiner

Russell House
Greenwell Road
Alnwick
Northumberland
NE66 1HB

19 June 2026

Allsorts Childcare Centre Limited

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2025

	Note	2025 Unrestricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments				
Donations and legacies	5	–	–	16,389
Charitable activities	6	82,060	82,060	113,442
Other trading activities	7	230	230	1,509
Total income		82,290	82,290	131,340
Expenditure				
Expenditure on charitable activities	8,9	96,584	96,584	107,488
Total expenditure		96,584	96,584	107,488
Net (expenditure)/income and net movement in funds		(14,294)	(14,294)	23,852
Reconciliation of funds				
Total funds brought forward		31,877	31,877	8,025
Total funds carried forward		17,583	17,583	31,877

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

The notes on pages 7 to 14 form part of these financial statements.

Statement of Financial Position

30 September 2025

	Note	2025 £	2024 £
Current assets			
Debtors	15	4,274	8,061
Cash at bank and in hand		15,734	25,172
		20,008	33,233
Creditors: amounts falling due within one year	16	2,425	1,356
Net current assets		17,583	31,877
Total assets less current liabilities		17,583	31,877
Net assets		17,583	31,877
Funds of the charity			
Unrestricted funds		17,583	31,877
Total charity funds	18	17,583	31,877

For the year ending 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19 June 2026, and are signed on behalf of the board by:

K. Balgowan

K Balgowan
Trustee

1. **General information**

   The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in Scotland. The address of the registered office is Duns Primary School, Langtongate, Duns, Borders, TD11 3QG.

2. **Statement of compliance**

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

3. **Accounting policies**

   Basis of preparation

   The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

   Going concern

   There are no material uncertainties about the charity's ability to continue.

   Disclosure exemptions

   The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102: (a) No cash flow statement has been presented for the company.

   Judgements and key sources of estimation uncertainty

   The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3. Accounting policies ***(continued)***

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% straight line
Computer equipment	-	25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The liability of members is limited to £1. Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up while he/she is a member or within one year of him/her ceasing to be a member. The contribution shall be for payment of the debts and liabilities of the company contracted while he/she was a member and of the costs, charges or expenses of winding up and for the adjustments of the rights of the contributories amongst themselves. Each member's contribution shall not exceed £1.

5. Donations and legacies

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Donations				
Donations	–	–	16,389	16,389

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fee income	82,060	82,060	113,442	113,442

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	230	230	1,509	1,509

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Activities	95,019	95,019	105,144	105,144
Support costs	1,565	1,565	2,344	2,344
	96,584	96,584	107,488	107,488

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Activities	95,019	1,565	96,584	107,488

10. Analysis of support costs

	Analysis of support costs activities £	**Total 2025 £**	Total 2024 £
Governance costs	1,566	1,566	2,344

11. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	940	940

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	78,966	84,000
Employer contributions to pension plans	946	654
Other employee benefits	252	234
	80,164	84,888

The average head count of employees during the year was 23 (2024: 18). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of staff	23	18

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Plant and machinery	Equipment	Total
	£	£	£
Cost			
At 1 October 2024 and 30 September 2025	350	1,081	1,431
Depreciation			
At 1 October 2024 and 30 September 2025	350	1,081	1,431
Carrying amount			
At 30 September 2025	–	–	–
At 30 September 2024	–	–	–

15. Debtors

	2025	2024
	£	£
Trade debtors	3,932	7,386
Prepayments and accrued income	342	675
	4,274	8,061

16. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	–	143
Accruals and deferred income	640	640
Social security and other taxes	1,110	–
Other creditors	675	573
	2,425	1,356

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £946 (2024: £654).

18. Analysis of charitable funds

Unrestricted funds

	At 1 October 2024	Income	Expenditure	**At 30 September 2025**
	£	£	£	**£**
General funds	31,877	82,290	(96,584)	17,583

	At 1 October 2023	Income	Expenditure	At 30 September 2024
	£	£	£	£
General funds	8,025	131,340	(107,488)	31,877

19. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2025 £**
Current assets	20,008	20,008
Creditors less than 1 year	(2,425)	(2,425)
Net assets	17,583	17,583

	Unrestricted Funds £	Total Funds 2024 £
Current assets	33,233	33,233
Creditors less than 1 year	(1,356)	(1,356)
Net assets	31,877	31,877

The following pages do not form part of the financial statements.

Allsorts Childcare Centre Limited

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 September 2025

	2025	2024
	£	£
Income and endowments		
Donations and legacies		
Donations	–	16,389
Charitable activities		
Fee income	82,060	113,442
Other trading activities		
Fundraising events	230	1,509
Total income	82,290	131,340
Expenditure		
Expenditure on charitable activities		
Wages	78,966	84,000
Pension costs	946	654
Pension admin charge	252	234
Insurance	1,404	1,173
Uniforms and training	669	487
Bad Debts	–	993
Telephone	400	747
Sunscriptions	2,013	1,858
Advertising	–	15
Sundries	613	301
Activities	9,756	14,682
Accountancy and payroll costs	1,565	2,344
	96,584	107,488
Total expenditure	96,584	107,488
Net (expenditure)/income	(14,294)	23,852

	2025	2024
	£	£
Expenditure on charitable activities		
Activities		
Activities undertaken directly		
Wages	78,966	84,000
Pension costs	946	654
Pension admin charges	252	234
Insurance	1,404	1,173
Uniforms and training	669	487
Bad debts	–	993
Telephone	400	747
Subscriptions	2,013	1,858
Advertising	–	15
Sundries	613	301
Activities	9,756	14,682
	95,019	105,144
Support costs		
Accountancy and payroll costs	1,565	2,344
Expenditure on charitable activities	96,584	107,488