

KIVETON & WALES NURSERY

England & Wales · Charity number 1036760

Details

Other names	KIVETON AND WALES PRE SCHOOL DAYCARE, KIVETON AND WALES PRE SCHOOL PLAYGROUP
Status	Registered
Legal form	Other
Registered	1994-04-22
Register	View on the Charity Commission register

Contact

Address Kiveton & Wales Nursery
Storth Lane
Kiveton Park
Sheffield
S26 5QT

Phone 01909774932

Email enquiries@kwn.org.uk

Website www.kwn.org.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY; (A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES, FAMILY LEARNING AND EXTENDED HOURS GROUPS, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT SUCH GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OF ABILITY;(B) ENCOURAGING THE STUDY OF SUCH NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREAS;(C) INSTIGATING AND ADHERING TO AND FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE.

Activities: Provide full day-care for children aged 0 to 5 years in a safe secure and stimulating environment. We are registered with Ofsted to provide care for children. We plan activities around children's interests using the Early Years Foundation Stage document. We are open from 7.45am -5.45 five days a week 50 weeks of the year.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Rotherham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£437,207	£339,840	-	-
2024-08-31	£321,000	£313,000	-	-
2023-08-31	£287,260	£292,560	-	-
2022-08-31	£236,639	£220,409	-	-
2021-08-31	£177,956	£195,659	-	-

Trustees

Name	Role	Appointed
Katrina Clarissa Rhodes	Chair	2023-01-05
Gaynor Garcia		2016-04-12
Jacqueline Claire Fostersmith		2015-06-05
James Clare		2022-06-27
Joanne Davies		2016-08-26
Lauren Amanda Binley		2026-01-22
Philip Andrew Williams		2026-01-22
SHANNON MELISSA O'SULLIVAN		2026-01-22
Shelly Garcia		2022-09-27

KIVETON & WALES NURSERY

England & Wales - Charity number 1036760

Accounts

Charity Registration Number: 1036760

KIVETON AND WALES NURSERY

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2025

KIVETON AND WALES NURSERY
YEAR ENDED 31 AUGUST 2025

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KIVETON AND WALES NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2025

Full name:	Kiveton and Wales Nursery
Registered Charity number: (E & W)	1036760
Trustees	Katrina Rhodes - Chairperson Charlotte Stevenson - resigned December 2024 Philip Williams - resigned December 2024 Shelly Garcia - Secretary James Clare Joanne Davies Gaynor Garcia Jacqueline Fostersmith
Administrative address	Storth Lane Kiveton Park Sheffield S26 5QT
Bankers	Barclays Bank plc Leicester LE87 2BB
Independent examiner	Faye Hazlehurst FMAAT FH Accountancy Services Anston Sheffield S25 4JU

KIVETON AND WALES NURSERY

Trustees' annual report for the year ended 31 August 2025

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ending 31 August 2025.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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 (FRS102).

Structure, Governance and Management

The charity was registered with the Charity Commission on 22 April 1994 and was previously known as Kiveton and Wales Pre-school Daycare and Kiveton and Wales Pre-school Playgroup.

Kiveton and Wales Nursery is affiliated to the Pre-school Learning Alliance and regulated within the framework of the Model. The charity follows the Scheme of the 2011 Model Constitution prepared by the Pre-school Learning Alliance and was adopted on 2 August 2016. The governing document was amended on 31 January 2025 to allow committee members to serve for a consecutive fourteen years.

The overall management of the Charity is the responsibility of the Trustees.

Trustees selection methods - All parents are invited to become trustees and they are selected and appointed by the management committee. All prospective committee members have to complete a EY2 form and a full DBS by Ofsted.

Day to day project activity is carried out by paid staff, two of which are also trustees. This is permitted subject to conditions detailed in the governing document.

No committee member may be paid for services provided to the charity that form part of their duties as a committee member and trustee of the charity.

Appointment of Trustees (Committee)

The minimum number of committee members shall be 5 and the maximum shall be 12, together with up to a further 3 -co-opted members.

Committee members shall be elected for one year at the Annual General Meeting. Retiring committee members are eligible for re-election unless they have already served on the committee in any capacity for fourteen consecutive years.

Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. No co-opted member shall serve for more than six consecutive years.

Risk Management

The trustees show due diligence by examining the major risks that the charity faces and putting systems into operation so that steps can be taken to reduce these risks.

KIVETON AND WALES NURSERY

Trustees' annual report - continued
for the year ended 31 August 2025

Charitable Aims and Objectives

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children.

We follow guidance set out in the Early Years Foundation Stage Statutory Framework that sets the standards for learning and development and care for children from birth to five years. The Early Years Foundation Stage document we use to plan and assess children's development is the Development Matters Non-Statutory curriculum guidance for the early years foundation stage. We also work with outside agencies including the inclusion support team, Safeguarding Portage and a variety of other agencies.

Using these documents staff plan effectively for children using information from parents and carers to ensure children are School ready.

Our management committee ensure our nursery complies with the requirements of the Charities Act to the keeping of financial records, the auditing of accounts and transmission to the Charity Commission of-

Annual reports

Annual returns

Annual statements of accounts

They also oversee the day to day running of the nursery including premises, staffing, fundraising and policy making and without the support of these individuals we would not be able to achieve our aims and objectives.

Public benefit

The trustees have given due consideration to the Charity Commission published guidance on the Public Benefit requirement under the Charities Act 2011. We review our aims, objectives and activities each year to help to ensure that we remain focused on our stated purposes. Benefits are included in the information above.

Achievements and performance

In the Autumn term we organised a sponsored event to raise money for the children's Christmas parties, including the entertainment for them.

In November we joined in with fundraising activities for Children In Need

In December we took part in Christmas Jumper day to raise funds for Save The Children.

In March we carried out fundraising for Red Nose Day.

In June we did a Teddy Bears picnic to raise money for Crackerjacks, a charity who works to raise funds for local children with SEND.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2025

Achievements and performance continued

AGM took place on 25 March 2025, No changes were made to our committee.
In March we took part in Red Nose Day carrying out activities to promote this.

Since the 31st of August our lease with Wales High school has come to an end and we are now awaiting a lease from Rotherham Borough Council.

At the time of writing this report, we are awaiting further details of what is to be included in the lease.

The plans to move Kiveton Park infants up to this site is not confirmed and we are waiting for a decision to be made regarding where ourselves and Kiveton Park infants will be based, whether this will be in our present building or at Kiveton Park Infant School is yet to be confirmed.

Staff

All staff attend relevant training as stipulated in the statutory framework as well as ongoing professional development training.

The only changes to staffing have been that Rebecca who was our cleaner has left and has been replaced with Natalie Booker, and we also have a new relief cleaner Sharon Newlands. Maria Harper left our team due to personal reasons.

Future Plans

At this present time our future plans are still uncertain, regarding where we will be based in the next 12 to 18 months. At present we are liaising with Rotherham Borough Council who are maintaining the building, and we have been informed a lease is being prepared by them. From September 2025 we are looking at increasing our numbers as we will have sole use of the building. Therefore, we will be looking to recruit more staff.

Finance

Our books are being kept by Charlotte Stevenson and they are being independently examined by Faye Hazlehurst, t/a FH Accountancy Services.

As well as our end of year accounting we also do regular forecasts that predict if our income is covering our expenditure and this determines our spending. We have had a positive financial year; this is mainly down to the increase in funding. We aim to always have at least 3 months of expenses in the bank. Following this year end, we will see our payroll costs increase as we have plans to increase our staff members buy 3-5 employees. We have also implemented new finance software for next year; we will be moving payroll and accounts over to Sage. This will also reduce our accounting costs by over 50% as we were able to save money on our subscriptions by doing this.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2025

Financial Position

The financial statements are set out on pages 9 to 14. The charity received total income of £437,207 in this financial year (2024: £321,435). The majority of income is from fees, full details of funding received during the year are provided on page 13 of this report. Total expenditure for the year was £339,840 (2024: £313,318), giving a surplus for the year of £97,367 (2024: a surplus of £8,117). The total funds at the year-end stand at £176,470 (2024: £79,103). These funds are general reserves.

Reserves Policy

The charity aims to have three months running costs set aside should the charity have to wind down or close.

At 31 August 2025 the charity held unrestricted reserves of £176,470 (2024: £79,103) which based on the current year expenditure equates to just over 6 months operating expenses. The trustees are aware that the amount held exceeds three month runnings costs, they are looking to review the policy in line with the increased number of places available.

Statement of Trustees responsibilities

Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees:

Signed: 

Date: 17/12/25

Print name: JOANNE DAVIES
Trustee

KIVETON AND WALES NURSERY

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the period ending 31 August 2025, which are set out on pages 9 to 14.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Date:

Faye Hazlehurst, FMAAT
FH Accountancy Services
Anston
Sheffield
S25 4JU

KIVETON AND WALES NURSERY

Statement of Financial Activities for the year ended 31 August 2025

	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Incoming resources				
Fees & funding	2 434,639	-	434,639	317,523
Donations & Gift Aid	11	-	11	670
Fundraising	951	-	951	970
Commission	-	-	-	52
Sponsorship income	654	-	654	2,035
Bank interest	-	-	-	13
Other income	952	-	952	172
Total incoming resources	<u>437,207</u>	<u>-</u>	<u>437,207</u>	<u>321,435</u>
Resources expended				
Cost of activities in furtherance of the charity's objects				
	Unrestricted	Restricted	Total	Total
	£	£	2025	2024
	£	£	£	£
Staff costs	8 271,706	-	271,706	254,670
Payroll, DBS & recruitment costs	1,577	-	1,577	613
Rent, rates and utilities	33,120	-	33,120	32,040
Bank charges	164	-	164	188
Staff training & expenses	656	-	656	2,640
Repairs and maintenance	2,851	-	2,851	294
Snacks, cleaning & materials	3,372	-	3,372	2,373
Christmas exp & gifts	2,071	-	2,071	-
Work on outside area	-	-	-	300
Equipment & resources	7,963	-	7,963	11,362
Hygiene expenses	1,413	-	1,413	1,555
Donations	518	-	518	394
Insurance	1,337	-	1,337	848
Printing, postage and stationery	6,097	-	6,097	788
Telephone & internet	1,041	-	1,041	959
Memberships and subs	220	-	220	587
Professional fees	1,150	-	1,150	935
Computer and ICT	1,275	-	1,275	1,627
Uniforms	87	-	87	800
Depreciation	1,869	-	1,869	-
Misc. Expenses	1,353	-	1,353	345
Total expenditure	<u>339,840</u>	<u>-</u>	<u>339,840</u>	<u>313,318</u>
Net income/expenditure for the year	97,367	-	97,367	8,117
Transfer between funds	-	-	-	-
Funds brought forward	79,103	-	79,103	70,986
Funds carried forward	<u>176,470</u>	<u>-</u>	<u>176,470</u>	<u>79,103</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

There were no restricted funds during the year.

The activities of the charity are classed as continuing.

KIVETON AND WALES NURSERY

Balance Sheet as at 31 August 2025

		2025		2024
		£		£
Fixed Assets	3			
Tangible fixed assets		5,607		-
Current Assets				
Debtors	4	4,272		2,067
Cash at bank and in hand		178,562		90,246
Total current assets		<u>182,834</u>		<u>92,313</u>
Current Liabilities				
Creditors	5	(11,972)		(13,210)
amounts falling due within one year		<u>(11,972)</u>		<u>(13,210)</u>
Net current assets		170,863		79,103
Net assets		<u><u>176,470</u></u>		<u><u>79,103</u></u>
Funds of the charity				
General funds		176,470		79,103
Restricted Funds	10	-		-
Total Funds		<u><u>176,470</u></u>		<u><u>79,103</u></u>

The trustees declare that they have approved the accounts above.

Approved by the trustees and signed on their behalf by:

Signed:

Date:

Print name: _____
Trustee

KIVETON AND WALES NURSERY

Notes the the financial statements for the year ended 31 August 2025

Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

The accounts have been prepared using the natural classification method.

Going concern

The accounts have been prepared on a going concern basis. After reviewing the charity's forecasts, projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated good and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

The contribution of general volunteers is not recognised as income in the charity accounts.

Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

KIVETON AND WALES NURSERY

Notes the the financial statements for the year ended 31 August 2025

Tangible Fixed Assets

Tangible fixed assets, with a cost exceedign £1,000, are capitalised and depreciated over their expected useful lives. The rates applicable are:

- Fixture & equipment - 25 % straight line

In the year of acquisition, assets are depreciated for the full year.

Taxation

The charity and is exempt from UK corporation tax on its charitable activities.

Pension costs

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

Funds structure

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

KIVETON AND WALES NURSERY

Notes to the financial statements for the year ended 31 August 2025

2 Fees & funding received during the period

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Nursery fees	434,639	-	434,639	306,544
RMBC - Disability Access fund	-	-	-	6,887
RMBC - Pupil Premium	-	-	-	3,592
RNN Group	-	-	-	500
	<u>434,639</u>	<u>-</u>	<u>434,639</u>	<u>317,523</u>
Total 2024	<u>307,044</u>	<u>10,479</u>	<u>317,523</u>	

3 Fixed Assets

	Fixtures & Equipment	Total Assets
Cost	£	£
Additions	7,476	7,476
Disposals	-	-
Balance c/f at 1 September 2025	<u>7,476</u>	<u>7,476</u>
Depreciation		
Charge for the year	1,869	1,869
Balance c/f at 1 September 2025	<u>1,869</u>	<u>1,869</u>
Net Book Value at 31 August 2025	<u><u>5,607</u></u>	<u><u>5,607</u></u>

All fixed assets are held for direct charitable purposes.

4 Debtors

	2025	2024
	£	£
Outstanding fees	188	1,028
Prepayments	4,084	1,039
	<u><u>4,272</u></u>	<u><u>2,067</u></u>

5 Creditors

	2025	2024
	£	£
Accounts payable	-	2,765
Fees to be refunded	-	56
Pension and HMRC liabilities	7,686	8,294
* Other creditors	3,017	1,200
Accruals	1,269	895
	<u><u>11,972</u></u>	<u><u>13,210</u></u>

* The other creditors is the outstanding balance due on the credit card.

KIVETON AND WALES NURSERY

Notes the the financial statements for the year ended 31 August 2024

6 Trustee payments, benefits and expenses

There were no payments, benefits or expenses paid to trustees that form part of their duties as a trustee of the charity.

7 Related party transactions

Two trustees are paid members of staff, this is permitted within the governing document. Shelly and Gaynor Garcia (related by marriage) are both trustees of the charity. There are no other related party transactions.

8 Staff costs	2025	2024
	£	£
Salaries	254,807	238,617
Employers national insurance	20,569	15,624
Employers allowance	(10,500)	(5,000)
Employer Pension cost	6,830	5,429
	271,706	254,670

No employee received emoluments of more than £60,000.

The average number of employees during the period is 13 (2024: 14).

9 Independent Examination and accountancy services

The cost of the accounts preparation and Independent Examination for the period was £1,150 (2024: £895).

10 Movement in Funds

Restricted fund analysis

There were no restricted funds received during 2025.

<u>2024</u>	<i>Opening balance</i>	<i>Incoming resources</i>	<i>Resources expended</i>	<i>Transfers</i>	<i>Closing balance</i>
	£	£	£	£	£
Restricted Funds					
RMBC Pupil Premium	-	3,592	3,592	-	-
RMBC - Disability Access fund	-	6,887	6,887	-	-
Total Funds	-	10,479	10,479	-	-

RMBC Pupil Premium

The pupil premium grant is funding to improve educational outcomes for disadvantaged pupils.

RMBC Disability Access fund

Disability access funding received to support children with disabilities or additional needs.

KIVETON & WALES NURSERY

England & Wales - Charity number 1036760

Accounts

Charity Registration Number: 1036760

KIVETON AND WALES NURSERY

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2024

KIVETON AND WALES NURSERY
YEAR ENDED 31 AUGUST 2024

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In November we joined in with fundraising activities for Children In Need.

In December we took part in Christmas Jumper day to raise funds for Save The Children.

In the Spring term we started The Twitch program that supports speech and language development.

This was a research project that was run by the University of Sheffield. We received a payment for this to cover staff to leave the room to participate in the project.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2024

Achievements and performance continued

The AGM took place in February, no changes were made apart from, awaiting the decision from Ofsted for Charlotte to become a committee member, following the AGM Charlotte Stevenson's suitability confirmation came through and Charlotte officially joined our committee.

In March we took part in Red Nose Day carrying out activities to promote this.

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The only changes to staffing has been that Amy, who was a cleaner ended her contract in July and Rebecca who is our lunchtime assistant took over this role.

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At this present time our future plans are quite uncertain due to the proposed move to Kiveton Park Infants and the take over of the lease by JMAT. David Sylvester the CEO of JMAT is very confident that all plans will go ahead but we have to wait for all legalities with the DFE to be completed. We have been to look at the proposed buildings and our occupancy will increase and there is also funding available that we can access.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2024

Finance

David Holmes who used to independently examine our accounts has now retired. We have appointed a new independent examiner, FH Accountancy Services. She is experienced in the Charity Sector and we are confident that we remain compliant with the Statement of Recommended Practice (SORP) and Charity Law.

As well as the year end accounting we also carry out regular forecasts that predict if our income is covering our expenditure, this determines our spending.

Financial Position

The financial statements are set out on pages 10 to 15. The charity received total income of £321,435 in this financial year (2023: £287,261). The majority of income is from fees, full details of funding received during the year are provided on page 14 of this report. Total expenditure for the year was £313,318 (2023: £292,560), giving a surplus for the year of £8,117 (2023: a deficit of £5,300). The total funds at the year-end stand at £79,103 (2023: £70,986). These funds are general reserves.

Reserves Policy

The charity aims to have three months running costs set aside should the charity have to wind down or close.

At 31 August 2024 the charity held unrestricted reserves of £79,103 (2023: £70,986) which based on the current year expenditure equates to just over 3 months operating expenses.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2024

Statement of Trustees responsibilities


Law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees:

Signed: 

Date: 21/01/25

Print name: JOANNE DAVIES
Trustee

KIVETON AND WALES NURSERY

INDEPENDENT EXAMINER'S REPORT

I report on the accounts of the charity for the period ending 31 August 2024, which are set out on pages 10 to 15.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirement of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

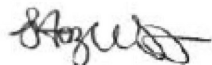
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a fellow member of the Association of Accounting Technicians, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records.
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Date: 21 January 2025

Faye Hazlehurst, FMAAT
FH Accountancy Services
Anston
Sheffield
S25 4JU

KIVETON AND WALES NURSERY

Statement of Financial Activities for the year ended 31 August 2024

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Incoming resources				
Fees & funding	2 307,044	10,479	317,523	285,200
Donations & Gift Aid	670	-	670	-
Fundraising	970	-	970	1,023
Commission	52	-	52	126
Sponsorship income	2,035	-	2,035	766
Bank interest	13	-	13	28
Other income	172	-	172	117
Total incoming resources	310,956	10,479	321,435	287,261
Resources expended				
Cost of activities in furtherance of the charity's objects				
	Unrestricted	Restricted	Total 2024	Total 2023
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Staff costs	7 247,783	6,887	254,670	228,703
Payroll, DBS & recruitment costs	613	-	613	257
Rent, rates and utilities	32,040	-	32,040	30,960
Bank charges	188	-	188	247
Staff training & expenses	2,640	-	2,640	817
Repairs and maintenance	294	-	294	107
Snacks, cleaning & materials	2,373	-	2,373	2,564
Christmas exp & gifts	-	-	-	803
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Equipment & resources	7,770	3,592	11,362	14,017
Hygiene expenses	1,555	-	1,555	1,596
Fundraising costs	394	-	394	425
Insurance	848	-	848	698
Printing, postage and stationery	788	-	788	774
Telephone & internet	959	-	959	806
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Professional fees	935	-	935	40
Computer and ICT	1,627	-	1,627	1,667
Uniforms	800	-	800	21
Misc. Expenses	345	-	345	352
Total expenditure	302,839	10,479	313,318	292,560
Net income/expenditure for the year	8,117	-	8,117	(5,300)
Transfer between funds	-	-	-	-
Funds brought forward	70,986	-	70,986	76,286
Funds carried forward	79,103	-	79,103	70,986

The Statement of Financial Activities includes all gains and losses recognised in the year.

There was no analysis of restricted funds during 2023.

The activities of the charity are classed as continuing.

KIVETON AND WALES NURSERY

Balance Sheet as at 31 August 2024

	2024	2023
	£	£
Current Assets		
Debtors	3 2,067	414
Cash at bank and in hand	90,246	78,007
Total current assets	92,313	78,421
Current Liabilities		
Creditors	4 (13,210)	(7,435)
amounts falling due within one year	(13,210)	(7,435)
Net current assets	79,103	70,986
Net assets	79,103	70,986
Funds of the charity		
General funds	79,103	70,986
Restricted Funds	9 -	-
Total Funds	79,103	70,986

The trustees declare that they have approved the accounts above.

Approved by the trustees and signed on their behalf by:

Signed: S. Davies

Date: 21.01/25

Print name: JOANNIE DAVIES
Trustee

KIVETON AND WALES NURSERY

Notes to the financial statements for the year ended 31 August 2024

Accounting policies

- Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

The accounts have been prepared using the natural classification method.

- Going concern

The accounts have been prepared on a going concern basis. After reviewing the charity's forecasts, projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

- Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

- Donated good and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

The contribution of general volunteers is not recognised as income in the charity accounts.

- Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

KIVETON AND WALES NURSERY

Notes the the financial statements for the year ended 31 August 2024

- **Taxation**

The charity and is exempt from UK corporation tax on its charitable activities.

- **Pension costs**

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

- **Funds structure**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

KIVETON AND WALES NURSERY

Notes to the financial statements for the year ended 31 August 2024

2 Fees & funding received during the period

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
RMBC	306,544	-	306,544	285,200
RMBC - Disability Access fund	-	6,887	6,887	-
RMBC - Pupil Premium	-	3,592	3,592	-
RNN Group	500	-	500	-
	<u>307,044</u>	<u>10,479</u>	<u>317,523</u>	<u>285,200</u>

There was no analysis of restricted funds during 2023.

3 Debtors

	2024	2023
	£	£
Outstanding fees	1,028	-
Prepayments	1,039	414
	<u>2,067</u>	<u>414</u>

4 Creditors

	2024	2023
	£	£
Accounts payable	2,765	2,580
Fees to be refunded	56	-
Pension and HMRC liabilities	8,294	3,204
* Other creditors	1,200	1,650
Accruals	895	-
	<u>13,210</u>	<u>7,435</u>

* The other creditors is the outstanding balance due on the credit card.

5 Trustee payments, benefits and expenses

There were no payments, benefits or expenses paid to trustees that form part of their duties as a trustee of the charity.

6 Related party transactions

A number of the trustees are paid members of staff, this is permitted within the governing document. Shelly and Gaynor Garcia (related by marriage) are both trustees of the charity. There are no other related party transactions.

KIVETON AND WALES NURSERY

Notes to the financial statements for the year ended 31 August 2024

7 Staff costs	2024 £	2023 £
Salaries	238,617	218,012
Employers national insurance	15,624	12,146
Employers allowance	(5,000)	(5,000)
Employer Pension cost	5,429	3,545
	254,670	228,703

No employee received emoluments of more than £60,000.

The average number of employees during the period is 14 (2023: 14).

8 Independent Examination and accountancy services

The cost of the accounts preparation and Independent Examination for the period was £895.

2023 - the Independent Examination was provided by David P Holmes (free gratis).

9 Movement in Funds

<u>2024</u>	Opening balance £	Incoming resources £	Resources expended £	Transfers	Closing balance £
Restricted Funds					
RMBC Pupil Premium	-	3,592	3,592	-	-
RMBC - Disability Access fund	-	6,887	6,887	-	-
Total Funds	-	10,479	10,479	-	-

There was no analysis of restricted funds during 2023, therefore there is no comparative information.

RMBC Pupil Premium

The pupil premium grant is funding to improve educational outcomes for disadvantaged pupils.

RMBC Disability Access fund

Disability access funding received to support children with disabilities or additional needs.

Charity Registration Number: 1036760

KIVETON AND WALES NURSERY

REPORT AND ACCOUNTS

YEAR ENDED 31 AUGUST 2024

KIVETON AND WALES NURSERY
YEAR ENDED 31 AUGUST 2024

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KIVETON AND WALES NURSERY

LEGAL AND ADMINISTRATIVE INFORMATION

YEAR ENDED 31 AUGUST 2024

Full name:	Kiveton and Wales Nursery
Registered Charity number: (E & W)	1036760
Trustees	Katrina Rhodes - Chairperson Charlotte Stevenson - appointed 12 February 2024 Philip Williams Shelly Garcia - Secretary James Clare Joanne Davies Gaynor Garcia Jacqueline Fostersmith
Administrative address	Storth Lane Kiveton Park Sheffield S26 5QT
Bankers	Barclays Bank plc Leicester LE87 2BB
Independent examiner	Faye Hazlehurst FMAAT FH Accountancy Services Anston Sheffield S25 4JU

KIVETON AND WALES NURSERY

Trustees' annual report for the year ended 31 August 2024

The trustees are pleased to present their annual report together with the financial statements of the charity for the period ending 31 August 2024.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the relevant version of 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 (FRS102).

Structure, Governance and Management

The charity was registered with the Charity Commission on 22 April 1994 and was previously known as Kiveton and Wales Pre-school Daycare and Kiveton and Wales Pre-school Playgroup.

Kiveton and Wales Nursery is affiliated to the Pre-school Learning Alliance and regulated within the framework of the Model. The charity follows the Scheme of the 2011 Model Constitution prepared by the Pre-school Learning Alliance and was adopted on 2 August 2016.

The overall management of the Charity is the responsibility of the Trustees.

Trustees selection methods - All parents are invited to become trustees and they are selected and appointed by the management committee. All prospective committee members have to complete a EY2 form and a full DBS by Ofsted.

Day to day project activity is carried out by paid staff, some of which are also trustees. This is permitted subject to conditions detailed in the governing document.

No committee member may be paid for services provided to the charity that form part of their duties as a Committee member and trustee of the charity.

Appointment of Trustees (Committee)

The minimum number of committee members shall be 5 and the maximum shall be 12, together with up to a further 3 -co-opted members.

Committee members shall be elected for one year at the Annual General Meeting. Retiring committee members are eligible for re-election unless they have already served on the committee in any capacity for ten consecutive years.

Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. No co-opted member shall serve for more than six consecutive years.

Risk Management

The trustees show due diligence by examining the major risks that the charity faces and putting systems into operation so that steps can be taken to reduce these risks.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2024

Charitable Aims and Objectives

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for all children.

We follow guidance set out in the Early Years Foundation Stage Statutory Framework that sets the standards for learning and development and care for children from birth to five years. The Early Years Foundation Stage document we use to plan and assess children's development is the Development Matters Non-Statutory curriculum guidance for the early years foundation stage. We also work with outside agencies including the inclusion support team, Safeguarding Portage and a variety of other agencies.

Using these documents staff plan effectively for children using information from parents and carers to ensure children are School ready.

Our management committee ensure our nursery complies with the requirements of the Charities Act to the keeping of financial records, the auditing of accounts and transmission to the Charity Commission of-

Annual reports

Annual returns

Annual statements of accounts

They also oversee the day to day running of the nursery including premises, staffing, fundraising and policy making and without the support of these individuals we would not be able to achieve our aims and objectives.

Public benefit

The trustees have given due consideration to the Charity Commission published guidance on the Public Benefit requirement under the Charities Act 2011. We review our aims, objectives and activities each year to help to ensure that we remain focused on our stated purposes. Benefits are included in the information above.

Achievements and performance

In the Autumn term we organised a sponsored event to raise money for the children's Christmas parties, including the entertainment for them.

In November we joined in with fundraising activities for Children In Need.

In December we took part in Christmas Jumper day to raise funds for Save The Children.

In the Spring term we started The Twitch program that supports speech and language development.

This was a research project that was run by the University of Sheffield. We received a payment for this to cover staff to leave the room to participate in the project.

KIVETON AND WALES NURSERY

Trustees' annual report - continued for the year ended 31 August 2024

Achievements and performance continued

The AGM took place in February, no changes were made apart from, awaiting the decision from Ofsted for Charlotte to become a committee member, following the AGM Charlotte Stevenson's suitability confirmation came through and Charlotte officially joined our committee.

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KIVETON AND WALES NURSERY

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KIVETON AND WALES NURSERY

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for the year ended 31 August 2024

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- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
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The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and applicable accounting standards. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the above report.

Signed on behalf of the trustees:

Signed: 

Date: 21/01/25

Print name: JOANNE DAVIES
Trustee

KIVETON AND WALES NURSERY

INDEPENDENT EXAMINER'S REPORT

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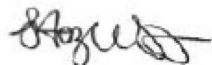
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Signed:



Date: 21 January 2025

Faye Hazlehurst, FMAAT
FH Accountancy Services
Anston
Sheffield
S25 4JU

KIVETON AND WALES NURSERY

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There was no analysis of restricted funds during 2023.

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KIVETON AND WALES NURSERY

Balance Sheet as at 31 August 2024

	2024 £	2023 £
Current Assets		
Debtors	3 2,067	414
Cash at bank and in hand	90,246	78,007
Total current assets	92,313	78,421
Current Liabilities		
Creditors	4 (13,210)	(7,435)
amounts falling due within one year	(13,210)	(7,435)
Net current assets	79,103	70,986
Net assets	79,103	70,986
Funds of the charity		
General funds	79,103	70,986
Restricted Funds	9 -	-
Total Funds	79,103	70,986

The trustees declare that they have approved the accounts above.

Approved by the trustees and signed on their behalf by:

Signed: S. Davies

Date: 21.01/25

Print name: JOANNIE DAVIES
Trustee

KIVETON AND WALES NURSERY

Notes the the financial statements for the year ended 31 August 2024

Accounting policies

- Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS102)) and with the Charities Act 2011.

The charity meets the definition of a public benefit entity under FRS102. The financial statements are presented in sterling which is the functional currency of the charity and are rounded to the nearest £1.

The accounts have been prepared using the natural classification method.

- Going concern

The accounts have been prepared on a going concern basis. After reviewing the charity's forecasts, projections and its reserves, the trustees have reasonable expectation that the charity has adequate resources to continue in operation for the foreseeable future.

- Income

Income is recognised in the SOFA when the charity has entitlement to the funds, any performance conditions attached to the monies have been met, the receipt of the income is probable and its amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

- Donated good and services

Donated facilities and services are recognised in the accounts, at the amount the charity would pay in the open market for a service equivalent to that being donated, when the charity would otherwise have purchased them and the value can be measured reliably.

The contribution of general volunteers is not recognised as income in the charity accounts.

- Expenditure and liabilities

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as cost against the activity for which the expenditure was incurred.

KIVETON AND WALES NURSERY

Notes the the financial statements for the year ended 31 August 2024

- **Taxation**

The charity and is exempt from UK corporation tax on its charitable activities.

- **Pension costs**

The charity operates a defined contribution pension scheme for employees. Pension costs charged to the Statement of Financial Activities represent the contributions payable by the charity in the year.

- **Funds structure**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds have been provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on restricted fund at the end of the year is carried forward as a balance on that fund, unless permission has been given by the funder to remove the restriction on the balance outstanding.

KIVETON AND WALES NURSERY

Notes to the financial statements for the year ended 31 August 2024

2 Fees & funding received during the period

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
RMBC	306,544	-	306,544	285,200
RMBC - Disability Access fund	-	6,887	6,887	-
RMBC - Pupil Premium	-	3,592	3,592	-
RNN Group	500	-	500	-
	<u>307,044</u>	<u>10,479</u>	<u>317,523</u>	<u>285,200</u>

There was no analysis of restricted funds during 2023.

3 Debtors

	2024	2023
	£	£
Outstanding fees	1,028	-
Prepayments	1,039	414
	<u>2,067</u>	<u>414</u>

4 Creditors

	2024	2023
	£	£
Accounts payable	2,765	2,580
Fees to be refunded	56	-
Pension and HMRC liabilities	8,294	3,204
* Other creditors	1,200	1,650
Accruals	895	-
	<u>13,210</u>	<u>7,435</u>

* The other creditors is the outstanding balance due on the credit card.

5 Trustee payments, benefits and expenses

There were no payments, benefits or expenses paid to trustees that form part of their duties as a trustee of the charity.

6 Related party transactions

A number of the trustees are paid members of staff, this is permitted within the governing document. Shelly and Gaynor Garcia (related by marriage) are both trustees of the charity. There are no other related party transactions.

KIVETON AND WALES NURSERY

Notes to the financial statements for the year ended 31 August 2024

7 Staff costs	2024 £	2023 £
Salaries	238,617	218,012
Employers national insurance	15,624	12,146
Employers allowance	(5,000)	(5,000)
Employer Pension cost	5,429	3,545
	254,670	228,703

No employee received emoluments of more than £60,000.

The average number of employees during the period is 14 (2023: 14).

8 Independent Examination and accountancy services

The cost of the accounts preparation and Independent Examination for the period was £895.

2023 - the Independent Examination was provided by David P Holmes (free gratis).

9 Movement in Funds

<u>2024</u>	Opening balance £	Incoming resources £	Resources expended £	Transfers	Closing balance £
Restricted Funds					
RMBC Pupil Premium	-	3,592	3,592	-	-
RMBC - Disability Access fund	-	6,887	6,887	-	-
Total Funds	-	10,479	10,479	-	-

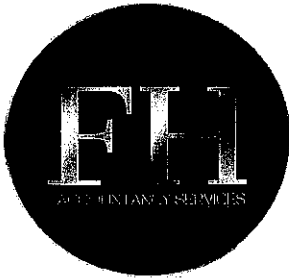
There was no analysis of restricted funds during 2023, therefore there is no comparative information.

RMBC Pupil Premium

The pupil premium grant is funding to improve educational outcomes for disadvantaged pupils.

RMBC Disability Access fund

Disability access funding received to support children with disabilities or additional needs.



Kiveton and Wales Nursery

31 August 2024

Accounts completion checklist – Independent Examination completion

I refer to the accounts that have been approved by the board of trustees/directors/committee members.

You confirm that:

		Tick to confirm agreement
1.	You acknowledge as trustees your responsibility for making accurate representations to us and for the financial statements we have prepared for the charity	✓
2.	The accounting records kept are complete	✓
3.	Internal controls have been reviewed by the board in the last year, or will be reviewed in the coming year	✓
4.	All adjustments made by FH Accountancy Services during the accounting work are approved	✓
5.	All related party transactions have been identified and are correctly disclosed in the accounts	✓
Going concern assessment		
6.	The charity is expected to be able to settle outstanding bills and commitments as and when they fall due	✓
7.	The board has considered the future of the organisation for 2 further financial years	✓

Signed on behalf of the board of trustees/directors/committee members:

Signed by:	<i>S. D. [Signature]</i>
Date:	<i>22/01/25</i>
Position:	<i>MANAGER/NOMINATED PERSON</i>

Please return a signed copy to FH Accountancy Services with your signed accounts

KIVETON & WALES NURSERY

England & Wales - Charity number 1036760

Accounts

Kiveton & Wales Nursery

AGM 2024

Committee

Chair- Karina Rhodes

Secretary - Shelly Garcia

Phillip Williams

Jackie Foster- Smith

Joanne Davies

Gaynor Garcia

We also have a new committee member Charlotte Stevenson, who has finalised all her checks and we are waiting for her suitability letter to arrive. This year Philip had to step down from his role as chair due to work commitments and Katrina was elected to take over this role.

Over the past year

This year our numbers have been very good and we are also having to allocate places now for future eligible children to secure their places. So as children are leaving or moving rooms we have already filled their place.

The new funding available to working parents will be a big boost to our income as at present all funding rates are higher than our own rates, we will also struggle to meet the demand that there will be once the funding is fully rolled out by September 2025.

Holiday numbers are also continuing to increase and whereas in the past we have only had numbers to open one room it now looks like we will need both rooms to accommodate the number of children we have accessing 50 weeks of care.

Staff

Our staff this year are

Kiveton & Wales Nursery

AGM 2024

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Holiday numbers are also continuing to increase and whereas in the past we have only had numbers to open one room it now looks like we will need both rooms to accommodate the number of children we have accessing 50 weeks of care.

Staff

Our staff this year are

Joanne Davies Manager
Gaynor Garcia Deputy Manager
Ellie Clark
Tracey Dawson
Wendy Wallace
Serena Evers
Katie Booker
Gill Fuller
Evie Booth
Maria Hassell

Karen Bond Admin
Rebecca Jarvis Lunchtime Assistant
Amy Whatley, Cleaner

Fundraising

We have raised funds for Children in Need, Comic Relief and our own sponsored event for Christmas presents and parties.

Finance

Attached are this year's accounts and as you can see we have a deficit of £ 8866.95, the bank balance has been stable all year and I have asked our treasurer why she thinks we have this deficit and she has said it could be the timing of when the books are finalised. We have made some large purchases including our outdoor area improvements and we are continually replenishing stock.

Salaries and fees will be reviewed as there are more increases due to the minimum wage increase.

The lease we have with Wales High School is due to expire September 2025 and later on in the year we will be in touch with them to discuss plans moving forward.

Kiveton & Wales Pre School Daycare
Income and Expenditure as at 31 August 2023

Income

Fees	133600.19
Funding	151600.05
Children In Need	17.93
Christmas Event	280.00
Comic Relief	42.00
Commission for photos	126.02
Coronation Teddies	288.00
Loyalty Reward from the Bank	27.82
Milk	9.44
Presents & Cards	108.00
Raffles	390.21
Save The Children Fund	5.00
Sponsor Money	766.00

287260.66

Expenditure

Wages	186662.11
Tax & NI	30153.82
Pension	11886.76
Rent	30960.00
Bank Charges	246.95
Bark, Stones etc	268.00
Cards ,Wrap, Flowers & Presents	260.32
Carpet	170.00
Chick & Duckling eggs	336.00
Children in Need	16.83
Christmas Expenses & Gifts	777.77
Comic Relief	42.00
Computer Expenses	1072.25
Coronation Bears	270.00
Course & Training Fees	534.95
DBS & Recruitment Fees	81.78
Disco	80.00
Dishwasher	561.50
Easter Supplies	61.20
Equipment & Resources	12608.63
Foundation Stage Forum	264.00
Gift Voucher for Santa	25.00
Hygiene Expenses	1218.77
ICO	40.00
Insurance	698.04
Joinery Work	35.00
Laptop	594.98
Lease of Printer	720.00
Milk	17.28
Ofsted	35.00
Party Refund	12.90
Payroll Software Licence	175.20
Polo Shirt - Wendy	20.93
Postage	54.14
Raffles	10.50
Removal of Wasp Nest	72.00
Save the Children	6.10
Snacks,Cleaning Materials,etc	2393.82
Staff Christmas Party	281.50
Telephone Charges	806.21
Tumble Dryer	280.00
Waste Disposal	377.00
Whiteboards	230.40
Work on Outside Area	7140.40

292560.04

Excess of income over expenditure

-5299.38

KIVETON AND WALES PRESCHOOL DAYCARE

YEAR ENDED 31st August 2023

The society committee of management are fully responsible for the preparation of the operations annual accounts and they also consider themselves to be exempt from an audit procedure

It is therefore my responsibility to carry out any checks to enable me to form an opinion of the accounts in the capacity as their Independent Financial Examiner


After carrying out checks and been given access to all information I am satisfied that the accounts are fully satisfactory in reflecting the health of the society . The association is fully compliant with all applicable legislation and I am able to report that the books are kept in excellent good order and I append audited proof of funds

**David P Holmes
Accountant/Company Secretary (retired)**

**18 Fir Tree Drive
Wales
SHEFFIELD
S26 5LZ**

01909 770650 07855632066

**(free gratis)
24th December 2023**


24/12/23

KIVETON AND WALES PRESCHOOL DAYCARE

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(free gratis)
24th December 2023



24/12/23

To the Committee and to whom it may concern as note to the accounts

Your treasurer has presented this year full provisions

For which I thank her very much

Although the accounts show a loss of £8800 please bear three things in mind

1 You have spent in excess of £7000 on outside cover work which if you owned the property would be classed as capital not revenue

2 You have become more and more successful so provisions have become more pertinent

3 There will be some difference on provisions which would refer to prior years

You are financially secure for another 12 months

I would be happy to be appointed as your auditor for the following year

David Holmes

24th December 2023


28/11/24

KIVETON AND WALES PRE SCHOOL DAYCARE

Balance Sheet as at 31 st AUGUST 2023	£S
1/9/22 Current acc	79852.86
Receipts	287260.66
Less expenses	296137.61
Deficit for the year	8866.95
Accumulated fund at 31/8/2023	<u>70985.91</u>
Represented by 31/08/23 current account	<u><u>70985.91</u></u>

ofw
24/11/24

KIVETON & WALES NURSERY

England & Wales - Charity number 1036760

Accounts

KIVETON AND WALES PRE SCHOOL DAYCARE

Balance Sheet as at 31st AUGUST 2022

£S

1/9/21 Current acc

69879.45

Bank receipts

230362.04

Net cash to bank

7078.10

Total receipts

237440.14

Less expenses

227466.73

Surplus for the year

9973.41

Accumulated fund at 31/8/2022

79852.86

Represented by 31/08/22 current account

79852.86

AFW
24/11/22

To the Committee and to whom it may concern as note to the accounts

Post covid you have smashed it

Cannot say anything more than congratulations to you all

Each and everyone of you contribute to the success of your operation

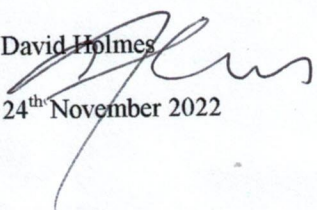
Your input to local economy continues to be phenomenal through employment and

Child care

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24th November 2022

KIVETON AND WALES PRESCHOOL DAYCARE

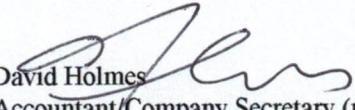
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The society does not operate provisions they are what I consider insignificant
Debtors are always prepayments and creditors mostly last weeks wages in the relevant year
If there was ever anything of significance I would report as a note


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(free gratis)
24th November 2022

Kiveton & Wales Pre School Daycare
Income and Expenditure as at 31 August 2022

Income

Fees	114034.62
Funding	120518.80
Lottery - Ellie	20.00
Loyalty Reward from the Bank	20.11
Lunch Money	821.12
Raffles	95.00
Sponsor Money	800.00
Commission for photos	55.00
Jubilee Mugs	275.00

Expenditure

Wages	147290.84
Tax & NI	19735.39
Pension	6422.10
Rent	23546.46
Bank Charges	232.46
Bark, Stones etc	452.00
Cabinet	140.00
Cards ,Wrap, Flowers & Presents	205.74
Carpet Cleaner	149.00
Children's Meals	1078.75
Christmas Expenses	695.00
Computer Expenses	1199.81
Course Fees	430.80
DBS & Recruitment Fees	179.37
Easter Supplies	64.62
Equipment & Resources	9473.15
First Aid Supplies	22.94
Foundation Stage Forum	295.20
Freezer	248.00
Hygies Expenses	1257.50
ICO	40.00
Insurance	710.64
Joinery Work	372.00
Jubilee Mugs	232.00
Lease of Printer	1098.00
Locks and Smoke Alarm Batteries	317.57
Ofsted	220.00
Payroll Software Licence	158.40
Postage	53.43
Santa Suit	69.90
Snacks,Cleaning Materials,etc	1768.42

Suncream	10.00
Telephone Charges	1003.31
Travel expenses	17.10
Trees Removed	320.00
Vacuum Cleaner and Accessories	399.95
Waste Disposal	500.00

Excess of income over expenditure

**Kiveton & Wales Pre School Daycare
Balance Sheet as at 31 August 2022**

Bank:-

Current Account 1	79852.86	
Premium Account	20.42	
	<hr/>	79873.28

Cash in Hand 37.36

Add Debtors:-

Insurance	402.27	
	<hr/>	

Less Creditors:-

1st Aid Supplies	22.94	
Cards ,Wrap, Flowers & Presents	91.00	
Computer Expenses	9.19	
Course Fees	19.20	
DBS & Recruitment Fees	46.89	
Equipment & Resources	215.71	
Hygiene Products	321.80	
Snacks,Cleaning Materials,etc	84.36	
Wages	3066.53	
Waste Disposal	150.00	
	<hr/>	

Accumulated Fund:-

Balance as per 1 September 2021
Excess of Income over Expenditure

Balance as per 31 August 2022

Kiveton & Wales Nursery

Bank Reconciliations

Bank Account 1 (60472417)

Balance as per cash book 1.9.21

Receipts

Cash to bank

Payments

Balance as per cash book 31.8.22

Balance as per bank statement 31.8.22

Barclaycard 2021-22

	Creditors b/f	Expenditure
1st Aid Supplies		
Bark, Stones etc	206.00	452.00
Cabinet		140.00
Card Fee		32.00
Carpet Cleaner		
Christmas Expenses		695.00
Computer Expenses	9.20	463.06
Course Fees		152.40
DBS & Recruitment Fees	48.29	132.48
Equipment & Resources	664.24	4422.40
Flowers		85.75
Freezer		248.00
Hygiene Expenses	219.82	935.70
Insurance		689.61
Locks and Smoke Alarm Batteries		317.57
Snacks, Cleaning products, etc	62.79	1393.18
Subscriptions & Registration Fees	111.75	320.00
Vacuum Cleaner and Accessories		399.95
Waste Disposal		350.00
		<hr/>
	12551.19	11229.10
	1322.09	

652.74	652.74		206
991.34	991.34		11.82
830.18	830.18		338.55
1632.83	1632.83		765.72
622.27	622.27		1322.09
291.76	291.76		
774.49	774.49		
1761.39	1761.39		
1138.88	1138.88	total spent	12551.19
1899.89	1899.89	Less cred b/f	<u>1322.09</u>
633.33	633.33		11229.10
1322.09	11229.10	add cred c/f	516.76
12551.19			11745.86

- Ofsted
- Amazon
- Supermarkets
- Stinky Ink
- Virtual College
- Comp exp
- Resources
- DBS
- Hygiene
- Xmas
- EYFS
- Manchester vacs
- card fee
- gravel
- insurance
- AO
- Ikea
- ICO
- Wickes
- Vistaprint
- B Howe & sons
- Flowes

KIVETON AND WALES PRE SCHOOL DAYCARE

Balance Sheet as at 31st AUGUST 2022

£S

1/9/21 Current acc

69879.45

Bank receipts

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Total receipts

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Less expenses

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Surplus for the year

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Represented by 31/08/22 current account

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AFW
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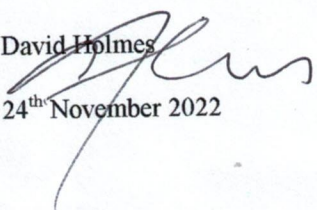
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24th November 2022

KIVETON AND WALES PRESCHOOL DAYCARE

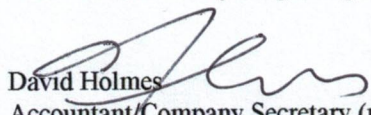
YEAR ENDED 31st August 2022

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24th November 2022

KIVETON & WALES NURSERY

England & Wales - Charity number 1036760

Accounts

Kiveton & Wales Nursery AGM 26/01/ 2022

Committee

Chair - Philip Williams

Jackie Foster -Smith

Joanne Davies

Gaynor Garcia

Over The Past Year

This year we are still firmly in the grip of Covid 19, luckily up to now we have been able to remain open and our staffing levels due to covid have not been affected. We are continually reviewing guidelines and have risk assessments and contingency plans in place, to ensure the safety of our staff team and children. There is no furlough in place and if staff do have to isolate they are using holidays or claiming sick pay. If children are having to isolate fees are not being charged at this time, but this has not had a massive impact as it has only been a small minority of children who have been affected.

Staff

All staff remain the same apart from the recruitment of a new apprentice, Evie Booth.

Fundraising

This year we have continued to raise funds for Comic relief, Save the Children and our own sponsored event to raise funds for our parties and presents.

Finance

Attached are this year's accounts, as you can see we have a large deficit, and some of this can be accounted for as we did replenish a lot of our resources that needed to be replaced and updated. We

felt that this was achievable to do as our bank balance is healthy at this present time.

We will continue to do forecasts to ensure we keep a check on our finances.

Committee

We are looking to fill the roles of treasurer and secretary and we are always looking for new members to join our committee. We have three interested volunteers who have expressed an interest and are coming to our AGM to find out more. We will hopefully be recruiting these as members in the coming months.

Kiveton & Wales Pre School Daycare				
Income and Expenditure as at 31 August 2021				
Income				
Fees		69632.37		
Funding		101710.12		
Job Retention Scheme grant		3759.00		
SSP claim re covid		479.25		
Children In Need		34.00		
Comic Relief		30.00		
Donations		35.85		
Jade Leaving		100.00		
Jeannette Leaving		200.00		
Jeannette Birthday		100.00		
Joanne Flowers		45.00		
Lottery - Ellie		50.00		
Loyalty Reward from the Bank		14.13		
Lunch Money		1276.00		
Raffles		90.00		
Sponsor Money		389.90		
Sponsored Bounce		10.00		
			177955.62	
Expenditure				
Wages		127287.48		
Tax & NI		16930.50		
Pension		5535.86		
Rent		22238.29		
Bank Charges		180.51		
Bark		206.00		
Cards ,Wrap & Presents		65.25		
Carpet Cleaner		208.20		
Children in Need		55.00		
Children's Meals		2577.96		
Comic Relief		30.00		
Computer Expenses		1433.13		
Course Fees		235.20		
DBS		61.29		
Ellie Lottery		40.00		
Equipment & Resources		10212.94		
Flowers		147.95		
Foundation Stage Forum		153.60		
Gift Voucher for Auditor		50.00		
Hygiene Products		1512.10		
Ink		1671.75		
Insurance		696.46		
Microwave		39.00		

Ofsted			220.00			
Payroll Software Licence			158.40			
Postage			45.48			
Snacks, Cleaning Materials, etc			1774.69			
Stationery			597.20			
Subscriptions & Registrations			151.75			
Telephone Charges			1013.18			
Waste Disposal			130.00			
					195659.17	
Excess of expenditure over income						-17703.55

423.33

Less Expenditure:

Staff	220.00
Telephone Charges	1013.18
Subscriptions & Registrations	151.75
Postage	45.48
Stationery	597.20
Snacks & Cleaning Materials etc	1774.69
Waste Disposal	130.00
Payroll	2144.51

At the end of the Fund:

Balance at year 1 September 2020
 Excess of income over Expenditure
 Balance at year 1 September 2021

Kiveton & Wales Pre School Daycare		
Balance Sheet as at 31 August 2021		
Bank:-		
Current Account 1	69879.45	
Premium Account	20.42	
		69899.87
Cash in Hand		77.94
Add Debtors:-		
Childrens Meals		
Insurance	423.30	
		423.30
Less Creditors:-		
Bark	206.00	
Computer Expenses	9.20	
Equipment & Resources	664.24	
Hygiene Products	219.82	
Ofsted	220.00	
Subscriptions Wix	111.75	
DBS	48.29	
Rent - July & August	3924.41	
Snacks,Cleaning Materials,etc	102.84	
Tax & NI	2394.54	
Wages	2444.53	
Accumulated Fund:-		
Balance as per 1 September 2020		
Excess of Income over Expenditure		
Balance as per 1 September 2021		

Kiveton & Wales Nursery

Bank Reconciliations

Bank Account 1 (60472417)

Balance as per cash book 1.9.20

Receipts

Cash to bank

179238.23

27906.97

payments

191117.52

Balance as per cash book 31.8.21

Balance as per bank statement 31.8.21

Supplies and 2010-21		
DBS		
Recruitment Fees		
Deputies		
Printing Expense		
Travel		
Insurance		81758.14
Cost Per		
174579.83		
4659.00		
		179238.83
Food & Resources		
Travel		
		260996.97
		191117.52
		69879.45
		69879.45

Drs & Crs bff

Expenditure

120.00

1423.00

13.00

85.00

1292.28

12.95

725.06

32.00

1671.75

104.02

208.97

1417.40

0.00

300.00

2990.11

170.00

130.00

103.10

154.00

1150.00

14287.50

Barclaycard 2020-21		
	Drs & Crs b/f	Expenditure
Computer Expenses	120.03	1423.93
DBS		13.00
Recruitment Fee		
Donations		85.00
Hygiene Expenses		1292.28
Flowers		147.95
Insurance		725.66
Card Fee		32.00
Ink		1671.75
Stationery		594.02
Snacks, Cleaning products, etc	208.97	1417.40
Cards, Wrap & Gifts		0.85
Equipment & Resources	765.00	6560.11
Waste Disosal	170.00	130.00
Subscriptions & Registration Fees		193.60
Bark	194.00	
	1458.00	14287.55

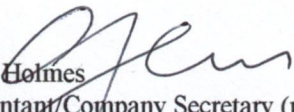
KIVETON AND WALES PRESCHOOL DAYCARE

YEAR ENDED 31st August 2021

The society committee of management are fully responsible for the preparation of the operations annual accounts and they also consider themselves to be exempt from an audit procedure

It is therefore my responsibility to carry out any checks to enable me to form an opinion of the accounts in the capacity as their Independent Financial Examiner

After carrying out checks and been given access to all information I am satisfied that the accounts are fully satisfactory in reflecting the health of the society . The association is fully compliant with all applicable legislation and I am able to report that the books are kept in excellent good order and I append audited proof of funds


David Holmes
Accountant/Company Secretary (retired)

18 Fir Tree Drive
Wales
SHEFFIELD
S26 5LZ

01909 770650 07855632066

(free gratis)
6th January 2022

KIVETON AND WALES PRE SCHOOL DAYCARE

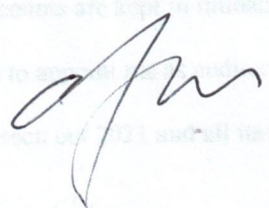
Balance Sheet as at 31st AUGUST 2021

£S

1/9/20 Current acc		81758.14
Bank receipts	174579.83	
Net cash to bank	4659.00	

Total receipts		179238.83
Less expenses		191117.52

Deficit		11878.69
Accumulated fund at 31/8/2021		69879.45
		=====
Represented by 31/08/21 current account		69879.45
		=====



To the committee

6th January 2022

And to whom who it may concern as notes to the accounts

Deficit for the year is not as bad as a surplus for last financial year when you take into account the huge increase of some £7K for equipment to keep you in your safety consciousness state as required for your area of business

Fees/Funding have held up well considering the state of covid 19 extending into 20/21 business

The amount of cash you put into local Rotherham economy is still phenomenal

You employ in full compliance with law and pay staff

You enable parents to work whilst you look after children and again put more funds into same economy

You remain in a health & safety conscious area of business and are financially secure for another years business

Your accounts are kept in immaculate order and I can confirm that I would invite Kiveton & Wales

Daycare to appoint me as auditor for a further year

Having seen out 2021 and all its continuing problems go forward in good heart

David Holmes

