

REGISTERED COMPANY NUMBER: 03277750 (England and Wales)
REGISTERED CHARITY NUMBER: 1061942

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
Keighley Kiddicare Ltd

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

Keighley Kiddicare Ltd

Contents of the Financial Statements for the Year Ended 31 March 2023

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 15
Detailed Statement of Financial Activities	16

**Report of the Trustees
for the Year Ended 31 March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objective is to provide childcare for families in the Keighley area, particularly children from lone parent families, children from disadvantaged areas and children with disabilities.

Significant activities

The main activities are:- nursery day-care for children aged 0 to 4 at our day nursery in the Highfield Community Centre in Keighley; before and after school care for children aged 3 to 12 at St. Joseph's Primary School. and school holiday playschemes are held at the nursery for children up to 11 years of age.

Public benefit

The charity's public benefit is providing facilities for the daily care, recreation and education of children who are below compulsory school age or who are of compulsory school age during out of school hours and holidays to children in Keighley and the surrounding areas.

The Trustees are aware of the Charity Commission guidance on public benefit and are satisfied that the activities of the charity comply with public benefit requirements.

Complaints

The Trustees received no reported complaints in 2022/23.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

This year has been particularly testing as we fight to rebuild the organisation following the pandemic and sale of the Barlow Road site. There has been a very high staff turnover and the added difficulties arising from a rise in minimum wage and ever increasing costs of fuel and food. The senior staff team has remained consistent, and take one day at a time, striving to provide quality childcare and education. In the summer the trustees appointed a finance manager who works 20 hours and manages the accounts. The kitchen managed to retain a 5 star rating from the Food Standards Agency.

Children who attended our settings were from a variety of backgrounds - White British, Asian (mainly Pakistani), Eastern European (mainly Slovakian Roma or Polish).

FINANCIAL REVIEW

Financial position

During the year there was a deficit of £38,979, a decrease on the deficit of £96,379 in 2021/22.

The current year deficit includes some exceptional one-off items and was heavily influenced by the covid-19 pandemic, it therefore does not represent the underlying performance of the charity.

To reduce the deficit management are seeking alternative sources of funding and identifying opportunities to create efficiencies and minimise operating costs.

To manage performance and cashflow the trustees receive monthly management accounts and monitor income and expenditure against cashflow forecasts.

Principal funding sources

Parental fees and Early Education funding are the principal funding sources. These 2 sources of funding made up over 90% of our total income. The balance came mainly from Inclusion funding and fundraising.

Investment policy and objectives

Following the sale of the Barlow Road property it was decided to invest £110,000 of the proceeds in a deposit account to provide longer term financial security.

**Report of the Trustees
for the Year Ended 31 March 2023**

FINANCIAL REVIEW

Reserves policy

The Trustees feel that it is reasonable that unrestricted reserves equivalent to 4 months expenditure (around £115,000) are held in order to protect the organisation against the uncertainties of the trading and funding climate.

Going concern

The trustees have reviewed the going concern status of the charity and concluded that the charity has sufficient reserves to continue operating for the foreseeable future.

FUTURE DEVELOPMENTS

Carol Dlabulo remains company secretary and supported by the trustees she continues to lead the staff team through a period of recovery. As she reaches retirement age in less than three years, she has begun the process of training and coaching the senior staff team to manage the organisation on a daily basis. The aim is to make the transition process in 2026 as smooth as possible.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Keighley Kiddicare Limited is a registered charity (No. 1061942) and a company limited by guarantee (No. 3277750). The company is governed by its Memorandum and Articles of Association.

Recruitment and appointment of new trustees

Under the requirements of the Memorandum and Articles of Association, Trustees are elected to serve for a period of three years, after which they must seek re-election at the next Annual General Meeting.

A quorate Trustees' meeting may co-opt new Trustees at any time. They must then seek election at the next Annual General meeting.

In order to retain the original ethos of the charity, the Trustees will endeavour to ensure that new members are recruited primarily from service users, as well as ensuring that relevant skills are represented, e.g. business, finance, childcare, voluntary sector.

Organisational structure

Keighley Kiddicare's Board of Trustees must consist, according to the Articles of Association, of at least 3 members with no maximum number. The Trustees consider that a Board of between 8 to 12 members is an optimum number. The Board meets 6 to 8 times a year.

Day to day responsibility for service delivery and financial management is delegated to the Nursery and Out of School Managers.

Induction and training of new trustees

New Trustees will be provided with information about the history, structure and governance of the organisation as well as its financial position and strategic priorities.

New Trustees will be referred to relevant training courses aimed at voluntary sector committee members.

Related parties

Kiddicare's service delivery is consistent with the aims of the Early Years Foundation Stage, and is supported by Bradford Council.

On a local level, Kiddicare has strong links with local schools, colleges, Family Support workers and other professional agencies.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03277750 (England and Wales)

Registered Charity number

1061942

**Report of the Trustees
for the Year Ended 31 March 2023**

Registered office

Highfield Community Centre
Drewry Road
Keighley
West Yorkshire
BD21 2QG

Trustees

S Magee Chair (resigned 31.1.23)
P Greenwood Treasurer
R Manley Chair
S Widdop
P Manley Vice Chair (appointed 24.8.22)

Company Secretary

C Dlambulo

Independent Examiner

Catherine Hill ACA CTA
Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

Bank

Lloyds Bank
Hustlergate
Bradford
BD1 1NT

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

Approved by order of the board of trustees on 14 November 2023 and signed on its behalf by:

P Greenwood - Trustee

**Independent Examiner's Report to the Trustees of
Keighley Kiddicare Ltd (Registered number: 03277750)**

Independent examiner's report to the trustees of Keighley Kiddicare Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

Catherine Hill ACA CTA

Stirk Lambert & Co
Chartered Accountants
Russell Chambers
61a North Street
Keighley
West Yorkshire
BD21 3DS

14 November 2023

Keighley Kiddicare Ltd

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2023**

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities	4				
Charitable activities		269,715	-	269,715	248,667
Other trading activities	2	540	-	540	1,590
Investment income	3	209	-	209	4,501
Total		<u>270,464</u>	<u>-</u>	<u>270,464</u>	<u>254,758</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		266,380	10	266,390	308,866
Governance costs		43,053	-	43,053	42,271
Total		<u>309,433</u>	<u>10</u>	<u>309,443</u>	<u>351,137</u>
NET INCOME/(EXPENDITURE)		(38,969)	(10)	(38,979)	(96,379)
RECONCILIATION OF FUNDS					
Total funds brought forward		214,096	52	214,148	310,527
TOTAL FUNDS CARRIED FORWARD		<u>175,127</u>	<u>42</u>	<u>175,169</u>	<u>214,148</u>

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	9	14,597	41	14,638	6,898
CURRENT ASSETS					
Debtors	10	15,769	-	15,769	9,262
Cash at bank and in hand		199,613	-	199,613	272,963
		<u>215,382</u>	<u>-</u>	<u>215,382</u>	<u>282,225</u>
CREDITORS					
Amounts falling due within one year	11	(39,153)	1	(39,152)	(58,975)
NET CURRENT ASSETS		<u>176,229</u>	<u>1</u>	<u>176,230</u>	<u>223,250</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		190,826	42	190,868	230,148
CREDITORS					
Amounts falling due after more than one year	12	(15,699)	-	(15,699)	(16,000)
NET ASSETS		<u>175,127</u>	<u>42</u>	<u>175,169</u>	<u>214,148</u>
FUNDS	15				
Unrestricted funds:					
General fund				172,516	210,832
Capital Grant				2,611	3,264
				<u>175,127</u>	<u>214,096</u>
Restricted funds				<u>42</u>	<u>52</u>
TOTAL FUNDS				<u>175,169</u>	<u>214,148</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

Balance Sheet - continued
31 March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2023 and were signed on its behalf by:

P Greenwood - Trustee

R Manley - Trustee

**Notes to the Financial Statements
for the Year Ended 31 March 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Motor vehicles	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

Investment property

Investment property is included at fair value. Changes in fair value are recognised in the statement of financial activities.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The company operates a defined contribution scheme for specific employees. The pension cost charge represents amounts paid during the year in respect of this scheme.

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	540	1,590
	<u>540</u>	<u>1,590</u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Rental income	-	4,501
Deposit account interest	209	-
	<u>209</u>	<u>4,501</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Childcare fees	152,856	136,877
Childcare fee bad debts	2,778	(4,491)
Grants	114,081	116,281
	<u>269,715</u>	<u>248,667</u>

Grants received, included in the above, are as follows:

	31.3.23	31.3.22
	£	£
Special Educational Needs - Aiming High	2,114	-
Graduate Leader Fund	-	2,027
Early Education Fund	111,967	113,503
Coronavirus Job Retention Scheme	-	752
	<u>114,081</u>	<u>116,282</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	3,661	1,724
Other operating leases	2,905	3,971
Deficit on disposal of fixed assets	-	24,668
	<u>6,566</u>	<u>30,363</u>

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Direct charitable work	21	21
Administrative	2	2
	<u>23</u>	<u>23</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Charitable activities			
Charitable activities	247,916	751	248,667
Other trading activities	1,590	-	1,590
Investment income	4,501	-	4,501
Total	<u>254,007</u>	<u>751</u>	<u>254,758</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	305,358	3,508	308,866
Governance costs	42,271	-	42,271
Total	<u>347,629</u>	<u>3,508</u>	<u>351,137</u>
NET INCOME/(EXPENDITURE)	(93,622)	(2,757)	(96,379)
Transfers between funds	3,144	(3,144)	-
Net movement in funds	(90,478)	(5,901)	(96,379)
RECONCILIATION OF FUNDS			
Total funds brought forward	304,574	5,953	310,527
TOTAL FUNDS CARRIED FORWARD	<u>214,096</u>	<u>52</u>	<u>214,148</u>

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Motor vehicles £	Computer equipment £	Totals £
COST				
At 1 April 2022	60,611	-	12,447	73,058
Additions	744	9,995	662	11,401
	<u>61,355</u>	<u>9,995</u>	<u>13,109</u>	<u>84,459</u>
At 31 March 2023				
DEPRECIATION				
At 1 April 2022	54,408	-	11,752	66,160
Charge for year	1,390	1,999	272	3,661
	<u>55,798</u>	<u>1,999</u>	<u>12,024</u>	<u>69,821</u>
At 31 March 2023				
NET BOOK VALUE				
At 31 March 2023	<u>5,557</u>	<u>7,996</u>	<u>1,085</u>	<u>14,638</u>
At 31 March 2022	<u>6,203</u>	<u>-</u>	<u>695</u>	<u>6,898</u>

10. DEBTORS

	31.3.23 £	31.3.22 £
Amounts falling due within one year:		
Trade debtors	10,777	7,454
Prepayments and accrued income	2,087	54
	<u>12,864</u>	<u>7,508</u>
Amounts falling due after more than one year:		
Trade debtors	<u>2,905</u>	<u>1,754</u>
Aggregate amounts	<u>15,769</u>	<u>9,262</u>

Debtors due in more than one year represents fees due from ex customers who are continuing to repay their debts to Keighley Kiddicare Limited on a weekly or monthly basis over an extended period of time.

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans and overdrafts (see note 13)	2,079	4,000
Trade creditors	5,461	-
Social security and other taxes	181	2,072
Other creditors	-	14,612
Accruals and deferred income	31,431	32,021
Accrued expenses	-	6,270
	<u>39,152</u>	<u>58,975</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.3.23	31.3.22
	£	£
Bank loans (see note 13)	<u>15,699</u>	<u>16,000</u>

13. LOANS

An analysis of the maturity of loans is given below:

	31.3.23	31.3.22
	£	£
Amounts falling due within one year on demand:		
Bank loans	<u>2,079</u>	<u>4,000</u>
Amounts falling between one and two years:		
Bank loans - 1-2 years	<u>2,131</u>	<u>4,000</u>
Amounts falling due between two and five years:		
Bank loans - 2-5 years	<u>6,723</u>	<u>12,000</u>
Amounts falling due in more than five years:		
Repayable by instalments:		
Bank loans more 5 yr by instal	6,845	-

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.23	31.3.22
	£	£
Within one year	1,565	2,128
Between one and five years	130	1,695
	<u>1,695</u>	<u>3,823</u>

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	210,832	(38,316)	172,516
Capital Grant	3,264	(653)	2,611
	<u>214,096</u>	<u>(38,969)</u>	<u>175,127</u>
Restricted funds			
Grants	52	(10)	42
	<u>214,148</u>	<u>(38,979)</u>	<u>175,169</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	270,464	(308,780)	(38,316)
Capital Grant	-	(653)	(653)
	<u>270,464</u>	<u>(309,433)</u>	<u>(38,969)</u>
Restricted funds			
Grants	-	(10)	(10)
	<u>270,464</u>	<u>(309,443)</u>	<u>(38,979)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	48,894	158,794	3,144	210,832
Property Revaluation	249,205	(249,205)	-	-
Capital Grant	<u>6,475</u>	<u>(3,211)</u>	<u>-</u>	<u>3,264</u>
	304,574	(93,622)	3,144	214,096
Restricted funds				
Grants	65	(13)	-	52
Minibus Fixed Asset	5,888	(2,744)	(3,144)	-
	<u>5,953</u>	<u>(2,757)</u>	<u>(3,144)</u>	<u>52</u>
TOTAL FUNDS	<u>310,527</u>	<u>(96,379)</u>	<u>-</u>	<u>214,148</u>

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	254,007	(95,213)	158,794
Property Revaluation			
	-	(249,205)	(249,205)
Capital Grant	-	(3,211)	(3,211)
	<u>254,007</u>	<u>(347,629)</u>	<u>(93,622)</u>
Restricted funds			
Grants	752	(765)	(13)
Minibus Fixed Asset			
	(1)	(2,743)	(2,744)
	<u>751</u>	<u>(3,508)</u>	<u>(2,757)</u>
TOTAL FUNDS	<u><u>254,758</u></u>	<u><u>(351,137)</u></u>	<u><u>(96,379)</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	48,894	120,478	3,144	172,516
Property Revaluation				
	249,205	(249,205)	-	-
Capital Grant	<u>6,475</u>	<u>(3,864)</u>	<u>-</u>	<u>2,611</u>
	304,574	(132,591)	3,144	175,127
Restricted funds				
Grants	65	(23)	-	42
Minibus Fixed Asset				
	5,888	(2,744)	(3,144)	-
	<u>5,953</u>	<u>(2,767)</u>	<u>(3,144)</u>	<u>42</u>
TOTAL FUNDS	<u><u>310,527</u></u>	<u><u>(135,358)</u></u>	<u><u>-</u></u>	<u><u>175,169</u></u>

Keighley Kiddicare Ltd

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	524,471	(403,993)	120,478
Property Revaluation			
	-	(249,205)	(249,205)
Capital Grant	-	(3,864)	(3,864)
	<hr/>	<hr/>	<hr/>
	524,471	(657,062)	(132,591)
Restricted funds			
Grants	752	(775)	(23)
Minibus Fixed Asset			
	(1)	(2,743)	(2,744)
	<hr/>	<hr/>	<hr/>
	751	(3,518)	(2,767)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	525,222	(660,580)	(135,358)

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

17. TRUSTEES' INTEREST

There were no material trustees' interests to disclose during the year.

Keighley Kiddicare Ltd

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Other trading activities		
Fundraising events	540	1,590
Investment income		
Rental income	-	4,501
Deposit account interest	209	-
	<hr/> 209	<hr/> 4,501
Charitable activities		
Childcare fees	152,856	136,877
Childcare fee bad debts	2,778	(4,491)
Grants	114,081	116,281
	<hr/> 269,715	<hr/> 248,667
Total incoming resources	270,464	254,758
EXPENDITURE		
Charitable activities		
Wages	247,337	263,633
Pensions	2,042	2,469
Other operating leases	2,905	3,971
Rates and water	7,164	11,822
Insurance	2,445	1,675
Light and heat	36	1,823
Telephone	3,476	2,741
Postage and stationery	1,311	1,606
Advertising	599	-
Sundries	1,385	435
Minibus & travel expenses	2,156	3,193
Equipment and outings	1,951	1,487
Food & cleaning	4,736	4,354
Repairs and renewals	14,832	10,734
Accountancy	4,923	5,229
Training	2,139	251
Rent	5,597	5,583
Legal fees	275	3,738
Plant and machinery	1,390	1,551
Motor vehicles	1,999	-
Computer equipment	271	174
Loss on sale of tangible fixed assets	-	24,668
Bank loan interest	474	-
	<hr/> 309,443	<hr/> 351,137
Total resources expended	309,443	351,137
Net expenditure	<hr/> <hr/> (38,979)	<hr/> <hr/> (96,379)

This page does not form part of the statutory financial statements