Kamelia Kids

England & Wales · Charity number 1154939

Details

Other names	CAMELIA BOTNAR CHILDREN'S CENTRE, KAMELIA KIDS
Status	Registered
Legal form	CIO
Registered	2013-12-09
Register	View on the Charity Commission register

Contact

Address	Kamelia Kids Day Nursery Wellesley Avenue Goring-By-Sea Worthing BN12 4PN
Phone	01903504077
Email	accounts@kameliakids.org.uk
Website	www.kameliakids.org.uk

Activities

Objects: TO SUPPORT ALL CHILDREN PARTICULARLY THOSE WITH SPECIAL AND ADDITIONAL NEEDS DUE TO SICKNESS, PHYSICAL OR MENTAL DISABILITY, POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES THROUGH THE PROVISION OF FACILITIES, HELP AND EDUCATION, INCLUDING SUPPORT TO THEIR FAMILIES AND CARERS, TO ENABLE THEM TO ACHIEVE THE BEST POSSIBLE EDUCATIONAL, DEVELOPMENTAL AND OTHER OUTCOMES.

Activities: Provision of specialist, high quality child care, education and support to include children with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances and with a view to improving their conditions of life and to provide support to their families.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Disability
- **Who:** Children/young People, People With Disabilities

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Geography

- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£1,735,026	£1,613,022	£917,875	63
2024-12-31	£1,427,639	£1,284,029	£795,871	57
2023-12-31	£1,155,611	£1,152,756	£652,261	48
2022-12-31	£1,054,478	£926,213	£649,406	45
2021-12-31	£857,204	£704,311	£521,141	35
2020-12-31	£573,971	£604,967	£368,248	29

Trustees

Name	Role	Appointed
KAY FRANCES HAFFENDEN	Chair	2013-12-05
Dorothy Grace Calderwood		2024-02-12
Keith Gordon Thompson		2017-12-11
LINDA MARGARET SMITH		2013-12-05
PETER RAWDON JARMAN		2016-07-12

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Kamelia Kids

England & Wales - Charity number 1154939

Accounts

Registered Charity number: 1154939
Company number: CE001502 (registered externally)

KAMELIA KIDS
(CIO)
FOR THE YEAR END 31 DECEMBER 2025

KAMELIA KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Lady Emma Barnard
Trustees	K Haffenden (Chair) D Calderwood K Thompson P Jarman L Smith
Nursery Operations Director	S Charlesworth
Charity Number	1154939
Company Number	CE001502 (registered externally)
Registered Office & Principal Address	Kamelia Kids Day Nursery Wellesley Avenue Goring-by-Sea Worthing West Sussex BN12 4PN
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN United Kingdom
Bankers	HSBC Bank Warwick Street, Worthing 1 Warwick Street Worthing West Sussex BN11 3DE
Website	http://www.kameliakids.org.uk/

KAMELIA KIDS

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KAMELIA KIDS

TRUSTEES' REPORT

The Trustees' present the annual report together with the financial statements of the charity for the year ended 31 December 2025

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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).

Objectives and activities

Objects and aims

The objects of the Charity are as follows:

"To support all children particularly those with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances through the provision of facilities, help and education, including support to their families and carers, to enable them to achieve the best possible educational, developmental and other outcomes."

Objectives, strategies, and activities

The Charity continues to fulfil its objects through the provision of early years learning and development to children of all abilities within a fully inclusive and integrated environment. The activities continue to be provided from the purpose-built premises in Goring by Sea and our beach hut on Goring seafront.

The Early Years Foundation Stage (EYFS) is the statutory framework for all early year's providers in England and sets the standards that all early year's providers must meet. Ofsted regulate and inspect all early year's providers against the safeguarding and welfare requirements and areas of learning to determine how well children are kept safe and healthy.

Kamelia Kids pedagogy focuses on providing an inclusive and rich learning environment to prepare children for life in the twenty first century. Moreover, it aspires to give children the best start in life and to help them grow and develop into emotionally healthy individuals. Kamelia Kids curriculum is guided by the four overarching principles of the EYFS:

- Unique child
- Positive relationships
- Enabling environments
- Learning and developing

Careful thought is given to inform our enabling environments (indoors and outdoors), to provide resources, activities, and learning opportunities to meet each child's unique requirements, our curriculum is very flexible and responsive to follow children's interests and those totally unplanned learning opportunities that sometimes come out of the blue, such as it unexpectedly snowing!

Play is at the core of learning, together with play-based experiences. We have designed our curriculum to encourage children to learn, develop and flourish through exploring, experiencing, creating, discovering, relating to, and interacting with the world around them.

Assessment continues to play an important part in helping educators to recognise children's progress and understand their needs with educators spending more time interacting with the children. Activities and experiences are planned that support children to move forward, knowing each child's level of achievement and interest, and then shaping teaching and learning experiences reflecting that knowledge. Attention has been focused on continuing to provide support, strategies and activities to enable children to self and co-regulate.

KAMELIA KIDS

TRUSTEES' REPORT

Public benefit

Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Key Achievements

- Kamelia Kids were delighted that Kay Haffenden, Chair of Trustees was awarded with the British Empire Medal for services to Early Years, in the King's New Years Honours 2025.
- The nursery received an Ofsted inspection in September, which resulted in a rating of 'Good' in all areas.
- Kamelia Kids 100% success rate with its Apprenticeship programme for both level 3 (Apprenticeship) and level 5 (Leadership and Management) continued in 2025, ensuring we have a great team of strong educators that are equipped with the skills, knowledge, and practice to support every child and meet their needs.
- We currently employ three Early Years Teachers.

Key Operational Development

- The Charity Discretionary Discount (CDD) is used to support families with the cost of part or all the nursery fees and/or cost of hot lunches on a temporary or ongoing basis depending on the circumstances of the child. This continues to be invaluable to our families during the ongoing cost of living difficulties. By offering this charitable discount we can be sure that children with vulnerable backgrounds and/or living in households experiencing financial difficulty are able to attend nursery sessions, get a hot meal, be cared for in a safe environment and provided with some stability and continuity in their lives. During 2025 the Charitable discretionary discount given increased to £85k (2024: £68k).
- The special educational needs and disabilities (SEND) team has continued its much-needed work with the SEND children and their families. There were 41 children on register with a SEND need. The SEND team have continued to use the "Graduated Approach" of SEN support to assess the needs of the children, provide appropriate support and implement a continuous cycle of assessment as the needs of these children develop and change. During 2025 there were 5 SEND children with Educational, Health and Care Plans (EHCP). There were 36 children experiencing a range of non-complex medical needs, educational needs and behavioural difficulties such as poor verbal communication skills, reduced mobility, or struggle to understand, express their emotions or make confident, independent choices, with challenging behaviour ensuing. Since the introduction of Funded Entitlement for children aged over 9 months, we are noticing that emerging concerns are being raised earlier. The remaining children on role are 'mainstream'.
- The Nursery Improvement Plan for 2025 focused on enhancing standards for quality learning and care and improving the outcomes for children, with the top three priorities being:
    1. The changes to the Statutory Framework for the Early Years Foundation Stage September 2025, which included: Safer recruitment, Safer eating, Safeguarding training, Paediatrics first aid, Whistleblowing, Children's privacy and safeguarding minor changes.
    2. Reviewing our observation, assessment and planning cycle, with the aim of ensuring that we have a sequenced curriculum, that supports children's development and scaffolds learning.
    3. Begin the process of introducing supervised toothbrushing in pre-school.
- We focused on staffs' health and well-being; a healthy team leads to a better work life balance and a greater experience for all at nursery, and ultimately better care for our children. For some years now Kamelia Kids has provided an Employee Assist Programme for the staff to access free confidential support services. In March we arranged with Arun-Worthing Health and Well-being services to provide the staff with free health MOT's, 24 staff

members took part. At our full staff meeting on the 31st of March 2025, the Arun-Worthing Health and Well-being team gave a short presentation to the full team.

- Retention and recruitment of suitably qualified staff remained a key challenge during 2025. Using inclusion funding enabled the nursery to boost its staff levels by three full time equivalent members of staff to support existing room staff to enable all children including those with SEND to be fully supported and included.

- Early Years Pupil Premium (EYPP) continues to be used to employ a Spanish speaking member of staff to introduce Spanish into the children's learning experience. The impact of learning Spanish is shown through developing memory skills, recalling of information, enhances children's ability to focus, increased problem-solving abilities and children are more receptive to learning a second language.

- The CCTV system installed in 2023 continues to be an important factor in enhancing the security and safeguarding of the children. A further 2 camera were installed in 2025 to ensure blinds spots were covered.

Financial review

- Restricted Funding received during 2025 from BBC Children in Need for the SENDCO project was £15k, with a continuing commitment of £10k in 2026.
- The government funded Disability Access Fund (DAF) and Early Years Pupil Premium (EYPP) amounted to £7.3k and £5.7k respectively in 2025. The DAF funding is to help nurseries make reasonable adjustments within their provision to support children with a disability and has been used to purchase educational equipment and resources, provide specialist training for staff and the fitting of acoustic panels to reduce echo and absorb sound within the rooms. The EYPP is a government program that provides additional funding to early years providers to help support disadvantaged 2, 3 and 4-year-olds. The funding has been used to enhance learning experiences and improve the quality of care and education for these children through for example, the employment of our Spanish educator and the purchase of extra resources, furniture and equipment.
- In July we applied to Ford Britain, for 3K, to put towards buying a 9-seater vehicle. Ford Britain Trust are committed to supporting communities and pay particular attention to projects focusing on education, the environment, children, people with disabilities, youth activities, projects that provide clear benefits to local communities. The outcome of this application is due end of March 2026.
- We have not carried out any other fundraising and bid writing and hence have not used the services of the Fundraising consultant throughout 2025.
- Local fundraising and donation support for 2025 was £6.3k with the Sussex British Owners Motorcycle club making their annual donation of £4,500. We have also welcomed a new monthly donation from the Worthing Tuition Centre, as well as a generous contribution from Dawn Jee Photography.
- Total income from activities has increased by 21% to £1,735,026 in 2025 (2024: £1,427,639) with net income for 2025 of £122,004 (2024: £143,610). Expenditure increased by 26% to £1,613,022 in 2025 (2024: £1,284,029).
- Staff salaries continue to be our main expenditure as we strive to retain quality staff, competing with local national chains who offer higher salaries and support their health and wellbeing.
- Our programme of improvements to the nursery environment to enhance security, safety, and resources is also continuing to ensure Kamelia Kids nursery retains its high occupancy levels.
- The capital improvement spends approved by the Trustees for 2025 has continued to be used for major maintenance and refurbishment projects including the refurbishment of 3 staff toilets, the installation of a children's kitchen, replaced a set of doors to Bluebell room, a security project installing metal railing and gates at the front entrance and the refurbishment of an unused toilet into a HR and Finance office.
- Unrestricted reserves not invested in property at 31st December 2025 increased to £650,097 (2024: £527,085) of which £115,236 (2024: £61,193) was invested in fixtures and equipment. Currently the level of free reserves is £534,861 (2024: £465,892).

TRUSTEES' REPORT

Policy on reserves

The Trustees have reviewed their policy, considering guidance by the Charity Commission, to establish an acceptable level of reserves.

Based on six months running costs, the aspiration of the Trustees is to hold sufficient unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity. This amounts to approximately £548k, currently the level of free reserves is £534,861 (2024: £465,892). The trustees continue to monitor this closely to safeguard the 'free reserves' whilst continuing to maintain the charity's mission alongside a programme of enhancement to the nursey in terms of educational and staff resources and infrastructure.

Going concern

Kamelia Kids has continued to grow its occupancy during 2025 and has a waiting list going into 2027 for the baby room. With the free reserves now standing at £534,861 the Trustees are confident that Kamelia Kids will continue to flourish into the future.

Plans for future periods

Aims and key objectives for future periods

Nursery improvement plan 2026

1. Following the introduction of the Early Years Foundation Stage nutrition guidance, the nursery will be focusing on key areas including seating and posture, breakfast and cereals, fruit and vegetables, snacks, staff practice, celebrating children's birthday's heathy ways, drinks, packed lunch portion sizes and content, including updating our policies to reflect these changes.
2. To compliment the nutrition guidance a staff member is undertaking the Physical and Nutrition Coordinator (PANCo) level 4, NCFE CACHE accredited training programme. Completing this qualification will provide the nursery with a dedicated educator to champion nutrition, physical activity, health and well-being for children, families and staff. Our PANCo has produced a detailed action plan, which included surveying our parents/carers and staff to gain feedback on areas that we can provide support.
3. The sustainability policy and climate action plan will be reviewed and updated. All educational settings are required by the Department of Education to have in place a climate action plan and a nominated lead for sustainability to provide clear leadership and drive change across the nursery

Capital improvement plan for 2026

New projects for 2026 include the lease of a small mini bus for beach school and other outings, the upgrade of two sets of internal doors to improve the safety and security of the building including the installation of an access control system a further 3 cameras to improve coverage in the baby, toddler and preschool rooms and the installation of 8 awnings to provide much needed sunshade in the gardens.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: K Haffenden
P R Jarman
L Smith
K Thompson
D Calderwood

KAMELIA KIDS

TRUSTEES' REPORT

Structure, governance and management

Nature of governing document

The Charity became a Charitable Incorporated Organisation (CIO) with a revised Constitution and a new charity number (1154939) in December 2013. For accounting purposes, the transfer was effective from 1st January 2014. A year later the Charity amended its objects and adopted the working name Kamelia Kids. In December 2019 the working name of Kamelia Kids was adopted as the legal name of the Charity.

Recruitment and appointment of trustees

Trustees are elected and removed by the Board of Trustees. The maximum number of Trustees shall be 9 and the minimum shall be 3.

The Trustees who served during the year are listed on the legal and administrative page. The Trustees at the date of approval of the Financial Statements remain the same as those listed on the legal and administrative page.

Induction and training of trustees

Prospective Trustees are invited to the nursery and shown the range of activities that the Charity provides, and they are also invited to attend a Trustees meeting. Once appointed Trustees undergo relevant induction training including a welcome pack.

The Board of Trustees continue to look to recruit new trustees with relevant skills.

Organisational structure

The Charity is managed by a board of Trustees who meet at least quarterly (with management attending as appropriate). The Trustees delegate overall day-to-day management of the organisation to the Nursery Operations Director. The Finance Manager and the two joint Deputy Nursery Managers all report directly to the Nursery Operations Director.

The Nursery is regulated by OFSTED.

Financial instruments

Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value apart from bank loans which are subsequently measured at amortised cost using the effective interest method.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 5/6/26 and signed on its behalf by:

K Haffenden

Chair and Trustee

KAMELIA KIDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees of the charity on ..5/6/24... and signed on its behalf by:

K Haffenden
Chair and Trustee

KAMELIA KIDS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

We have audited the financial statements of Kamelia Kids ('the charitable incorporated organisation') for the year ended 31 December 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable incorporated organisation affairs as at 31 December 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable incorporated organisations ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable incorporated organisation and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable incorporated organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); Ofsted; Food Standards Agency; fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those procedures and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable incorporated organisation's members, as a body, in accordance with Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable incorporated organisation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable incorporated organisation and the charitable incorporated organisation's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA (Senior ~~Statutory~~ Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Sussex
Dated: 12 June 2026

KAMELIA KIDS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
INCOME FROM:		£	£	£	£	£
Donations and legacies	4	6,029	-	27,236	33,265	21,414
Charitable activities	7	1,652,214	-	20,228	1,672,442	1,384,060
Other trading activities	5	308	-	-	308	1,128
Investment income	6	27,332	-	-	27,332	20,537
Other income	8	1,679	-	-	1,679	500
Total income		1,687,562	-	47,464	1,735,026	1,427,639
EXPENDITURE ON:	9					
Raising funds		2,838	-	-	2,838	3,440
Charitable activities		1,567,904	-	42,280	1,610,184	1,280,589
Total expenditure		1,570,742	-	42,280	1,613,022	1,284,029
Net income/(expenditure)		116,820	-	5,184	122,004	143,610
Transfer between funds	17	6,192	(6,192)	-	-	-
Net movement in funds		123,012	(6,192)	5,184	122,004	143,610
Fund balances brought forward	17	527,085	253,129	15,657	795,871	652,261
Fund balances carried forward	17	650,097	246,937	20,841	917,875	795,871

All income and gains for the year are recognised above. All of the above activities are classed as continuing.

KAMELIA KIDS

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS					
Tangible assets	12	362,173		314,322	
			362,173		314,322
CURRENT ASSETS					
Debtors	13	8,948		11,293	
Cash at bank and in hand		894,566		790,845	
		903,514		802,138	
CURRENT LIABILITIES					
Creditors due within one year	14	(326,547)		(293,645)	
NET CURRENT ASSETS			576,967		508,493
TOTAL ASSETS LESS CURRENT LIABILITIES			939,140		822,815
LONG TERM LIABILITIES					
Creditors due after one year	15		(21,265)		(26,944)
NET ASSETS			917,875		795,871
REPRESENTED BY:	17				
RESTRICTED FUNDS			20,841		15,657
UNRESTRICTED FUNDS					
General funds		650,097		527,085	
Designated funds		246,937		253,129	
			897,034		780,214
			917,875		795,871

The notes on pages 14 to 24 form part of these financial statements

The accounts were approved by the Board of Trustees and signed on their behalf by:

K Haffenden (Chair and Trustee)

Date: 5/6/26

Charity number - 1154939
Company Number – CE001502 (registered externally)

KAMELIA KIDS

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	2025		2024	
		£	£	£	£
Cash flows from operating activities:					
Net income for the year		**122,004**		143,610	
Adjustments for:					
Depreciation charges	**12**	**31,169**		21,646	
Interest received	**6**	**(27,332)**		(20,537)	
(Increase)/decrease in debtors	**13**	**2,345**		(4,521)	
Increase in creditors	**14**	**32,687**		106,739	
Net cash provided by/(used in) operating activities			**160,873**		246,937
Cash flows from investing activities:					
Interest received	**6**	**27,332**		20,537	
Purchase of tangible fixed assets	**12**	**(79,020)**		(42,194)	
Net cash used in investing activities			**(51,688)**		(21,657)
Cash flows from financing activities:					
Repayment of loans and borrowings	**15**	**(5,464)**		(5,328)	
Net cash used in financing activities			**(5,464)**		(5,328)
Increase/(decrease) in cash and cash equivalents in the year			**103,721**		219,952
Cash and cash equivalents at the beginning of the year			**790,845**		570,893
Cash and cash equivalents at the end of the year			**894,566**		790,845

Analysis of net cash/(debt)	**At 1 January 2025**	**Cash flow**	**At 31 December 2025**
	£	**£**	**£**
Cash at bank and in hand	790,845	103,721	**894,566**

1 STATUTORY INFORMATION

The charity is a charitable incorporated organisation, incorporated in England and Wales under the Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

The principal place of business is:

Wellesley Avenue

Goring By Sea

Worthing

West Sussex

BN12 4PN

2 ACCOUNTING POLICIES

2.1 Basis of accounting

The financial statements have been prepared under The Charities Act 2011 and in accordance with the Charities' Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) – Charities SORP (FRS102), and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy.

After reviewing the charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2 ACCOUNTING POLICIES (CONTINUED)

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

2.3 Expenditure

Expenditure is accounted for on an accruals basis with irrecoverable VAT included with the item to which it relates.

Redundancy and termination payments are charged to the Statement of Financial Activities on an accrual basis.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories and departments on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

2.4 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable incorporated organisation for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold property	-10% straight line
Leasehold buildings, extensions and alterations	-Period of lease (99 years from 11.09.1978)
Property improvements	-15% straight line
Equipment	-20% straight line
Computer equipment	-25% straight line

2.6 Cash at bank and in hand

Cash at bank and cash equivalents are basic financial assets and include deposits held at call with banks.

2 ACCOUNTING POLICIES (CONTINUED)

2.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.8 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing. Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.10 Lease and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the outstanding capital.

All other leases are regarded as operating leases and the payments made under them are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Fund accounting

General funds and unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 17 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific funds. The aim and use of each restricted fund is set out in note 17 to the financial statements.

2.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 TAXATION

The charitable incorporated company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

4 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Individuals	1,079	-	1,079	501
BBC Children In Need	-	15,000	15,000	15,000
West Sussex County Council	-	12,236	12,236	800
Dawn Jee Photography	269	-	269	-
Worthing Tuition Centre	100	-	100	-
Sussex British Motorcycle Owners Club	4,500	-	4,500	5,000
Gift aid	81	-	81	113
Total	6,029	27,236	33,265	21,414

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Other fundraising	308	-	308	1,128

6 INCOME FROM INVESTMENTS

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Interest and dividends	27,332	-	27,332	20,537

7 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Nursery fee income	**1,652,214**	**20,228**	**1,672,442**	1,384,060

8 OTHER INCOME

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Sundry income	**1,679**	-	**1,679**	500

9 ANALYSIS OF EXPENDITURE

	Staff costs	Depreciation	Other costs	Total 2025	Total 2024
	£	£	£	£	£
Cost of raising funds:					
Fundraising	-	-	**2,838**	**2,838**	3,440
Total cost of raising funds	-	-	**2,838**	**2,838**	3,440
Charitable expenditure:					
Premises	**29,120**	**31,169**	**80,950**	**141,239**	119,685
Nursery expenses	**1,139,225**	-	**158,280**	**1,297,505**	1,045,859
Support and governance costs	**134,861**	-	**36,579**	**171,440**	115,045
Total charitable expenditure	**1,303,206**	**31,169**	**275,809**	**1,610,184**	1,280,589
Total expenditure	**1,303,206**	**31,169**	**278,647**	**1,613,022**	1,284,029

Analysis of support and governance costs:

	Total 2025	Total 2024
	£	£
Governance costs:		
Auditors' remuneration for audit services	**9,240**	8,640
Total governance costs	**9,240**	8,640
Support costs:		
Legal and professional fees	**11,936**	8,626
Staff wages, national insurance and pension	**134,861**	88,427
Finance costs	**1,816**	1,597
Other support costs	**13,587**	7,755
Total support and governance costs	**171,440**	115,045

10 STAFF COSTS

The average monthly headcount during the year expressed as full time equivalents was as follows:

	2025	2024
	Number	Number
Direct staff	**42**	37
Support staff	**5**	4
	47	41

The aggregate payroll costs for the year were as follows:

	2025	2024
	£	£
Wages and salaries	**1,175,754**	954,492
Social security costs	**99,551**	58,853
Other pension costs	**27,901**	15,233
	1,303,206	1,028,578

No employee received salary and benefits exceeding £60,000 (2024: none).

None of the Trustees received any remuneration or other benefits from the charity or any connected body. No Trustees (2024: none) had expenses reimbursed during the year (2024: £nil).

The Trustees consider the key management personnel of the charity to consist of the Nursery Operations Director, The Finance Manager, and two Deputy Nursery Managers. The total employee benefits of the key management personnel of the charity were £217,957 (2024: £163,299).

11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – 31 DECEMBER 2024

	Unrestricted funds	Restricted funds	Total 2024
INCOME FROM:	£	£	£
Donations and legacies	5,544	15,870	21,414
Charitable activities	1,368,914	15,146	1,384,060
Other trading activities	1,128	-	1,128
Investment income	20,537	-	20,537
Other income	500	-	500
Total income	**1,396,623**	**31,016**	**1,427,639**
EXPENDITURE ON:			
Raising funds	3,440	-	3,440
Charitable activities	1,249,907	30,682	1,280,589
Total expenditure	**1,253,347**	**30,682**	**1,284,029**
Net income/(expenditure) and net movement in funds	**143,276**	**334**	**143,610**
Fund balances brought forward	636,938	15,323	652,261
Fund balances at carried forward	**780,214**	**15,657**	**795,871**

12 TANGIBLE FIXED ASSETS

	Land & Buildings	Furniture & Equipment	Total
	£	£	£
Cost			
At 1 January 2025	718,540	293,835	**1,012,375**
Additions	-	79,020	**79,020**
At 31 December 2025	**718,540**	**372,855**	**1,091,395**
Depreciation			
At 1 January 2025	465,411	232,642	**698,053**
Charge for the year	6,192	24,977	**31,169**
At 31 December 2025	**471,603**	**257,619**	**729,222**
Net book value			
At 31 December 2025	**246,937**	**115,236**	**362,173**
At 31 December 2024	253,129	61,193	314,322

Included in the total net book value of land and buildings is £3,000 (2024 - £4,500) in respect of freehold property and £243,937 (2024: £248,629) in respect of leasehold property.

13 DEBTORS

	2025	2024
		£
Trade debtors	**1,311**	710
Prepayments	**7,637**	10,583
	8,948	11,293

14 CREDITORS

	2025	2024
	£	£
Trade creditors	**4,907**	5,666
Other taxation and social security	**21,520**	15,193
Other creditors	**258,046**	227,968
Accruals	**36,471**	39,430
Bank loans (see note 15)	**5,603**	5,388
	326,547	293,645

Included within other creditors is deferred income totalling £241,579 (2024: £206,303). £231,579 (2024: £196,303) represents nursery fees received in advance relating to January 2026. £10,000 (2024: £10,000) relates to a Children in Need donation.

15 CREDITORS: due after one year

	2025	2024
	£	£
Bank loans	**21,265**	26,944

The loan relates to a Bounce Bank Loan which had a start date of 15 July 2020. The loan is repayable over 10 years. No interest was charged in the first 12 months, the applicable interest rate following this period is 2.5%.

16 OPERATING LEASE COMMITMENTS

	2025	2024
	£	£
Falling due within one year	**1,542**	1,001
Falling due between two and five years	**6,166**	1,715
	7,708	2,716

The amount expenses to the Statement of Financial Activities during the year in relation to operating leases was £1,781 (2024: £968).

17 SUMMARY OF FUND MOVEMENTS

	Balance at 1 January 2025	Income	Expenditure	Transfer	Balance at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General fund	527,085	1,687,562	(1,570,742)	6,192	650,097
Designated funds					
Capital reserve	253,129	-	-	(6,192)	246,937
	780,214	1,687,562	(1,570,742)	-	**897,034**
Restricted funds					
SENDCO salary grants	-	15,000	(15,000)	-	-
Early Years Pupil Premium	5,146	11,044	(15,659)	-	**531**
Disability Access Fund	10,511	9,184	(1,320)	-	**18,375**
EY Expansion Grant	-	12,236	(10,301)	-	**1,935**
	15,657	47,464	(42,280)	-	**20,841**
Total funds	795,871	1,735,026	(1,613,022)	-	**917,875**

The specific purposes for which the funds are to be applied are as follows:

Grants were received from sources including BBC Children in Need during the year to meet specific costs, including salaries. Other balances carried forward are expected to be spent in 2026.

The capital reserve is a designated fund, reflecting the net book value of the freehold and leasehold buildings, which is maintained for the purposes of fulfilling the charity's principal objects and to distinguish such amounts from those remaining available in the General Fund to service the day-to-day commitments. The transfer from the general fund relates to the depreciation on the buildings to ensure the net book value is correct.

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	2025 Total £
Fund balances at 31 December 2025 are represented by:				
Fixed assets	**115,236**	**246,937**	**-**	**362,173**
Current assets	**882,673**	**-**	**20,841**	**903,514**
Creditors: amounts falling due within one year	**(326,547)**	**-**	**-**	**(326,547)**
Creditors: amounts falling due over one year	**(21,265)**	**-**	**-**	**(21,265)**
	650,097	**246,937**	**20,841**	**917,875**

	Unrestricted funds £	Designated funds £	Restricted funds £	2024 Total £
Fund balances at 31 December 2024 are represented by:				
Fixed assets	61,193	253,129	-	314,322
Current assets	786,481	-	15,657	802,138
Creditors: amounts falling due within one year	(293,645)	-	-	(293,645)
Creditors: amounts falling due over one year	(26,944)	-	-	(26,944)
	527,085	253,129	15,657	795,871

19 DEFINED CONTRIBUTION PENSION SCHEME

The charity operates a defined contribution scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £27,901 (2024: £15,233). At the year-end £5,138 (2024: £3,435) was accrued in respect of contributions due to the scheme.

20 RELATED PARTY TRANSACTIONS

K Thompson, a trustee of the charity, is also a director of Nevalee Business Solutions Ltd (NBSL). During the year NBSL provided IT support totalling £2,060 (2024: £1,872) to the charity under normal commercial terms. The amount due to NBSL at the year-end was £234 (2024: £156).

P Jarman, a trustee of the charity, donated use of accounting software to the charity with a total fair value of £564 (2024: £564). The gift was unrestricted and was recognized at its market value at the date of donation.

Kamelia Kids

England & Wales - Charity number 1154939

Accounts

Registered Charity number: 1154939

KAMELIA KIDS
(CIO)
FOR THE YEAR END 31 DECEMBER 2024

KAMELIA KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Lady Emma Barnard
Trustees	K Haffenden (Chair) D Calderwood (Appointed 12/02/2024) K Thompson P Jarman L Smith G Launders (Resigned 12/02/2024) P Byfield (Resigned 12/02/2024)
Nursery Operations Director	S Charlesworth
Charity Number	1154939
Company Number	CE001502 (registered externally)
Registered Office & Principal Address	Kamelia Kids Day Nursery Wellesley Avenue Goring-by-Sea Worthing West Sussex BN12 4PN
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN United Kingdom
Bankers	HSBC Bank Warwick Street, Worthing 1 Warwick Street Worthing West Sussex BN11 3DE
Website	http://www.kameliakids.org.uk/

KAMELIA KIDS

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KAMELIA KIDS

TRUSTEES' REPORT

The Trustees' present the annual report together with the financial statements of the charity for the year ended 31 December 2024

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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).

Objectives and activities

Objects and aims

The objects of the Charity are as follows:

"To support all children particularly those with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances through the provision of facilities, help and education, including support to their families and carers, to enable them to achieve the best possible educational, developmental and other outcomes."

Objectives, strategies, and activities

The Charity continues to fulfil its objects through the provision of early years learning and development to children of all abilities within a fully inclusive and integrated environment. The activities continue to be provided from the purpose-built premises in Goring by Sea and our beach hut on Goring seafront.

The Early Years Foundation Stage (EYFS) is the statutory framework for all early year's providers in England and sets the standards that all early year's providers must meet. Ofsted regulate and inspect all early year's providers against the safeguarding and welfare requirements and areas of learning to determine how well children are kept safe and healthy.

Kamelia Kids pedagogy focuses on providing an inclusive and rich learning environment to prepare children for life in the twenty first century. Moreover, it aspires to give children the best start in life and to help them grow and develop into emotionally healthy individuals. Kamelia Kids curriculum is guided by the four overarching principles of the EYFS:

- Unique child
- Positive relationships
- Enabling environments
- Learning and developing

Careful thought is given to inform our enabling environments (indoors and outdoors), to provide resources, activities, and learning opportunities to meet each child's unique requirements, our curriculum is very flexible and responsive to follow children's interests and those totally unplanned learning opportunities that sometimes come out of the blue, such as it unexpectedly snowing, etc!

Play is at the core of learning, together with play-based experiences. We have designed our curriculum to encourage children to learn, develop and flourish through exploring, experiencing, creating, discovering, relating to, and interacting with the world around them.

Assessment continues to play an important part in helping educators to recognise children's progress and understand their needs with educators spending more time interacting with the children. Activities and experiences are planned that support children to move forward, knowing each child's level of achievement and interest, and then shaping teaching and learning experiences reflecting that knowledge. Particular attention has been focused on continuing to provide support strategies and activities to enable children to self and co-regulate.

Public benefit

Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Kamelia Kids were delighted that Kay Haffenden, Chair of Trustees was awarded with the British Empire Medal for services to Early Years, in the King's New Years Honours 2025.

The Quality Improvement and Business Action Plan for 2024 focused on enhancing standards for quality learning and care and improving the outcomes for children and staff with the top three priorities being:

Children's Speech and Language

- The Early Years Talk Boost programme which ran throughout 2024, proved successful. The programme worked specifically with children whose speech and language were not at the expected stage of development, including those with EAL (English as an Additional Language). All the children who took part were assessed at the start and end of the programme so that improvements could be measured. Not only did their speech and language improve but their sharing and turn taking skills improved too.

Learning and Development

- The focus was on children's development and learning, how this is best supported by starting from the child, and then matching interactions and experiences to meet the child's needs. Staff knowledge of their key children and all the children in the room has been progressed so that they are confidently able to plan specific activities and provide opportunities to further the children's learning.
- This includes how we observe, assess and plan for children, using this information to understand how a child is developing, learning, and growing, and then planning the next steps for the educators in supporting and extending the learning. We used a variety of monitoring tools to enhance our process of assessing and planning for children's development.
- The toddlers' garden had a freestanding wooden Adventure Tower installed designed to help children develop a range of physical and cognitive skills and help the children build resilience, confidence, and cope with mixed emotions. A large bespoke sand pit was also built in the toddlers' garden which is ideal for sensory play alongside development of fine and gross motor skills.
- The baby garden has benefitted from the addition of an age-appropriate mud kitchen ideal for heuristic play.

Nursery Team

- Training and development are a key focus. A continuously improving nursery needs continuing professional development for all educators and the support team. We know that a team who are motivated and supported to continuously raise their skills and qualification level to level 3 and beyond improves outcomes for children and supports staff retention and career progression.
- The first half of 2024 saw the nursery facing significant challenges to recruit suitably qualified staff to keep pace with the continued growth in occupancy. However, the second half of 2024 saw an improvement in recruiting suitably experienced and qualified staff. Using inclusion funding enabled the nursery to boost its staff levels by three full time equivalent members of staff to support existing room staff to enable all children including those with SEND to be fully supported and included.
- Early Years Pupil Premium (EYPP) has been used to employ a Spanish speaking member of staff to introduce Spanish into the children's learning experience. This is proving very popular and successful among the pre-school children.

- Kamelia Kids 100% success rate with its Apprenticeship programme for both level 3 (Apprenticeship) and level 5 (Leadership and Management) continued into 2024, ensuring we have a great team of strong educators that are equipped with the skills, knowledge, and patience to gain the best understanding of each child and their needs.
- A further member of staff took part in the Early Years Professional Development Programme (EYPDP) which provided high quality professional development content, written by industry specialists, to increase practitioners deep subject knowledge across the core areas of Communication and Language, Early Mathematics and Personal Social Educational Development. This has increased the educator's knowledge across the areas of content covered and their confidence in their role.
- We currently employ two Early years Teachers.
- We are focusing on staffs' health and well-being; a healthy team leads to a better work life balance and a greater experience for all at nursery, and ultimately better care for our children. For some years now Kamelia Kids has provided an Employee Assist Programme for the staff to access free confidential support services. In May 2024 we were able to upgrade to include several additional features including access to a GP consultation.

The special educational needs and disabilities (SEND) team has continued its much-needed work with the SEND children and their families. Approximately 18% of the total children on register have SEND needs. The SEND team have continued to use the "Graduated Approach" of SEN support to assess the needs of the children, provide appropriate support and implement a continuous cycle of assessment as the needs of these children develop and change. During most of 2024 there were 13 SEND children with Educational, Health and Care Plans (EHCP). The proportion of our children experiencing a range of milder educational needs and behavioural difficulties such as poor verbal communication skills, reduced mobility, or struggle to understand, express their emotions or make confident, independent choices, with challenging behaviour ensuing, has remained at 13%. Although, since the introduction of Funded Entitlement for children aged over 9 months, we are noticing that emerging concerns are being raised earlier. The remaining 69% are 'mainstream' children.

The CCTV system installed in the previous year has been an important factor in enhancing the security and safeguarding of the children and the reviewing of practice has facilitated the development of practice, policies and procedures during 2024.

The Charity Discretionary Discount (CDD) used to support families with the cost of part or all the nursery fees and/or cost of hot lunches on a temporary or ongoing basis depending on the circumstances of the child continues to be invaluable to our families during the ongoing cost of living difficulties. By offering this charitable discount we can be sure that children with vulnerable backgrounds and/or living in households experiencing financial difficulty are able to attend nursery sessions, get a hot meal, be cared for in a safe environment and provided with some stability and continuity in their lives. During 2024 the Charitable discretionary discount given increased to £68k (2023 £42k), with an expectation that the CDD given during 2025 will increase to £75k.

The nursery is regulated by OFSTED and currently has an OFSTED rating of 'Good' in all areas.

Financial review

- Restricted Funding received during 2024 from BBC Children in Need (CIN) for the SENDCO project was £15k, with a continuing commitment of £25k over the next 2 years.
- The government funded Disability Access Fund (DAF) and Early Years Pupil Premium (EYPP) amounted to £8.8k and £6.4k respectively in 2024. The DAF funding is to help nurseries make reasonable adjustments within their provision to support children with a disability and has been used to purchase educational equipment and resources, provide specialist training for staff and the fitting of acoustic panels to reduce echo and absorb sound within the rooms. The EYPP is a government program that provides additional funding to early years providers to help support disadvantaged 2, 3 and 4-year-olds. The funding has been used to enhance learning experiences and improve the quality of care and education for these children through for example, the employment of our Spanish educator and the purchase of extra resources and equipment.
- We have not carried out any major fundraising and bid writing and hence have not used the services of the Fundraising consultant throughout 2024. The Trustees designated Capital Improvement fund has been used for major maintenance and refurbishment projects e.g., the upgrading of the main kitchen to improve safety, hygiene and efficiency.

- Local fundraising and donation support for 2024 was £6.7k with the Sussex British Owners Motorcycle club increasing their annual donation to £5k.
- Total income from activities has increased by 24% to £1,427,639 in 2024 (2023 £1,155,611) with net income for 2024 of £143,610 (2023 £2,855). Expenditure increased by 11% to £1,284,029 in 2024 (2023 £1,152,756).
- Staff salaries continue to be our main expenditure as we strive to retain quality staff and support their wellbeing.
- Our programme of improvements to the nursery environment to enhance security, safety, and resources is also continuing to ensure Kamelia Kids nursery retains its high occupancy levels.
- Unrestricted reserves not invested in property at 31st December 2024 increased to £527,085 (2023 £377,617) of which £61,193 (2023 £34,453) was invested in fixtures and equipment. Currently the level of free reserves (including designated funds) is £465,892 (2023 £343,164).

Policy on reserves

The Trustees have reviewed their policy, considering guidance by the Charity Commission, so as to establish an acceptable level of reserves.

Based on six months running costs, the aspiration of the Trustees is to hold sufficient unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity. This amounts to approximately £548k, currently the level of free reserves is £465,892 (2023 £343,164). The trustees continue to monitor this closely to safeguard the 'free reserves' whilst continuing to maintain the charity's mission alongside a programme of enhancement to the nursey in terms of educational and staff resources and infrastructure.

Going concern

Kamelia Kids has continued to grow its occupancy during 2024 and has a waiting list going into 2026 for the baby room. With the free reserves now standing at £465,892 the Trustees are confident that Kamelia Kids will continue to flourish into the future.

Plans for future periods

Aims and key objectives for future periods

Nursery improvement plan 2025

The key priority for 2025 is to focus on the changes to the Statutory Framework for the Early Years Foundation Stage to be implemented in September 2025, which includes:

Safer recruitment

Safer eating

Safeguarding training

Paediatrics first aid

Whistleblowing

Children's privacy

Safeguarding minor changes

Alongside this we are going to:

Review our observation, assessment and planning cycle, with the aim of ensuring that we have a sequenced curriculum, that supports children's development and scaffolds learning.

Introduce supervised toothbrushing following the supervised toothbrushing programme being rolled out in early years settings, helping children aged between 3 and 5 years old to develop positive brushing habits.

The capital improvement spend approved by the Trustees for 2024 was used to upgrade the main kitchen with the remaining projects, e.g., refurbishment of the staff and visitor toilets, and transformation of the existing pre-school kitchen into a children's kitchen, due to be completed in 2025. The pre-school sensory room will receive a makeover with money donated by the SBMOC in 2024 to provide a safe place for children to self and co-regulate.

New projects for 2025 include the lease of a small van for beach school and other outings, the upgrade of some of the internal doors to improve safety and security, refurbishment of the baby room nappy/toilet area and conversion of an unused toilet area into the Finance and HR office.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: P R Jarman

L Smith

G Launders (resigned 12/2/2024)

K Thompson

K Haffenden

P Byfield (resigned 12/2/24)

D Calderwood (appointed 12/2/2024)

Structure, governance and management

Nature of governing document

The Charity became a Charitable Incorporated Organisation (CIO) with a revised Constitution and a new charity number (1154939) in December 2013. For accounting purposes, the transfer was effective from 1st January 2014. A year later the Charity amended its objects and adopted the working name Kamelia Kids. In December 2019 the working name of Kamelia Kids was adopted as the legal name of the Charity.

Recruitment and appointment of trustees

Trustees are elected and removed by the Board of Trustees. The maximum number of Trustees shall be 9 and the minimum shall be 3.

The Trustees who served during the year are listed on the legal and administrative page. The Trustees at the date of approval of the Financial Statements remain the same as those listed on the legal and administrative page.

Induction and training of trustees

Prospective Trustees are invited to the nursery and shown the range of activities that the Charity provides, and they are also invited to attend a Trustees meeting. Once appointed Trustees undergo relevant induction training including a welcome pack.

The Board of Trustees continue to look to recruit new trustees with relevant skills.

Organisational structure

The Charity is managed by a board of Trustees who meet at least quarterly (with management attending as appropriate). The Trustees delegate overall day-to-day management of the organisation to the Nursery Operations Director. The Finance Manager and the two joint Deputy Nursery Managers all report directly to the Nursery Operations Director.

The Nursery is regulated by OFSTED.

TRUSTEES' REPORT

Financial instruments

Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value apart from bank loans which are subsequently measured at amortised cost using the effective interest method.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19th June 2025 and signed on its behalf by:

Kay F. Haffenden .

K Haffenden

Chair and Trustee

KAMELIA KIDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees of the charity on 19th June 2025 and signed on its behalf by:

K Haffenden
Chair and Trustee

KAMELIA KIDS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

We have audited the financial statements of Kamelia Kids ('the charitable incorporated organisation') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable incorporated organisation affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable incorporated organisations ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable incorporated organisation and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable incorporated organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); Ofsted; Food Standards Agency; fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable incorporated organisation's members, as a body, in accordance with Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable incorporated organisation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable incorporated organisation and the charitable incorporated organisation's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA FCIE (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Sussex
Dated: 3 July 2025

KAMELIA KIDS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds	Restricted funds	Total 2024	Total 2023
INCOME FROM:		£	£	£	£
Donations and legacies	4	5,544	15,870	21,414	18,733
Charitable activities	7	1,368,914	15,146	1,384,060	1,126,255
Other trading activities	5	1,128	-	1,128	328
Investment income	6	20,537	-	20,537	7,168
Other income	8	500	-	500	3,127
Total income		1,396,623	31,016	1,427,639	1,155,611
EXPENDITURE ON:	9				
Raising funds		3,440	-	3,440	6,236
Charitable activities		1,249,907	30,682	1,280,589	1,146,520
Total expenditure		1,253,347	30,682	1,284,029	1,152,756
Net income/(expenditure)		143,276	334	143,610	2,855
Transfer between funds	17	-	-	-	-
Net movement in funds		143,276	334	143,610	2,855
Fund balances brought forward	17	636,938	15,323	652,261	649,406
Fund balances carried forward	17	780,214	15,657	795,871	652,261

All income and gains for the year are recognised above. All of the above activities are classed as continuing.

KAMELIA KIDS

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
FIXED ASSETS					
Tangible assets	12	314,322		293,774	
			314,322		293,774
CURRENT ASSETS					
Debtors	13	11,293		6,772	
Cash at bank and in hand		790,845		570,893	
		802,138		577,665	
CURRENT LIABILITIES					
Creditors due within one year	14	(293,645)		(186,798)	
NET CURRENT ASSETS			508,493		390,867
TOTAL ASSETS LESS CURRENT LIABILITIES			822,815		689,921
LONG TERM LIABILITIES					
Creditors due after one year	15		(26,944)		(32,380)
NET ASSETS			795,871		652,261
REPRESENTED BY:	17				
RESTRICTED FUNDS			15,657		15,323
UNRESTRICTED FUNDS					
General funds		527,085		377,617	
Designated funds		253,129		259,321	
			780,214		636,938
			795,871		652,261

The notes on pages 15 to 25 form part of these financial statements

The accounts were approved by the Board of Trustees and signed on their behalf by:

Kayf Haffenden.

K Haffenden (Chair and Trustee)

Date: 19th June 2025

Charity number - 1154939
Company Number – CE001502 (registered externally)

KAMELIA KIDS

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Cash flows from operating activities:					
Net income for the year		**143,610**		2,855	
Adjustments for:					
Depreciation charges	12	**21,646**		19,051	
Interest received	6	**(20,537)**		(7,168)	
(Increase)/decrease in debtors	13	**(4,521)**		40	
Increase in creditors	14	**106,739**		43,881	
Net cash provided by/(used in) operating activities			**246,937**		58,659
Cash flows from investing activities:					
Interest received	6	**20,537**		7,168	
Purchase of tangible fixed assets	12	**(42,194)**		(13,043)	
Net cash used in investing activities			**(21,657)**		(5,875)
Cash flows from financing activities:					
Repayment of loans and borrowings	15	**(5,328)**		(5,198)	
Net cash used in financing activities			**(5,328)**		(5,198)
Increase/(decrease) in cash and cash equivalents in the year			**219,952**		47,586
Cash and cash equivalents at the beginning of the year			**570,893**		523,307
Cash and cash equivalents at the end of the year			**790,845**		570,893

Analysis of net cash/(debt)	**At 1 January 2024** £	**Cash flow** £	**At 31 December 2024** £
Cash at bank and in hand	570,893	219,952	**790,845**

1 STATUTORY INFORMATION

The charity is a charitable incorporated organisation, incorporated in England and Wales under the Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

The principal place of business is:

Wellesley Avenue

Goring By Sea

Worthing

West Sussex

BN12 4PN

2 ACCOUNTING POLICIES

2.1 Basis of accounting

The financial statements have been prepared under The Charities Act 2011 and in accordance with the Charities' Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) – Charities SORP (FRS102), and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy.

After reviewing the charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2 ACCOUNTING POLICIES (CONTINUED)

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

2.3 Expenditure

Expenditure is accounted for on an accruals basis with irrecoverable VAT included with the item to which it relates.

Redundancy and termination payments are charged to the Statement of Financial Activities on an accrual basis.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories and departments on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

2.4 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable incorporated organisation for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold property	-10% straight line
Leasehold buildings, extensions and alterations	-Period of lease (99 years from 11.09.1978)
Property improvements	-15% straight line
Equipment	-20% straight line
Computer equipment	-25% straight line

2.6 Cash at bank and in hand

Cash at bank and cash equivalents are basic financial assets and include deposits held at call with banks.

2 ACCOUNTING POLICIES (CONTINUED)

2.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.8 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing. Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.10 Lease and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the outstanding capital.

All other leases are regarded as operating leases and the payments made under them are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Fund accounting

General funds and unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 17 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific funds. The aim and use of each restricted fund is set out in note 17 to the financial statements.

2.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 TAXATION

The charitable incorporated company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

4 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Individuals	431	70	501	1,572
BBC Children In Need	-	15,000	15,000	5,000
West Sussex County Council	-	800	800	-
Henry Smith	-	-	-	5,000
Co-op Community Fund	-	-	-	2,995
Sussex British Motorcycle Owners Club	5,000	-	5,000	3,500
Trusts	-	-	-	500
Gift aid	113	-	113	166
Total	5,544	15,870	21,414	18,733

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Other fundraising	1,128	-	1,128	328
	1,128	-	1,128	328

6 INCOME FROM INVESTMENTS

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Interest and dividends	20,537	-	20,537	7,168

7 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Nursery fee income	1,368,914	15,146	1,384,060	1,126,255

8 OTHER INCOME

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Sundry receipts	500	-	500	3,127

9 ANALYSIS OF EXPENDITURE

	Staff costs	Depreciation	Other costs	Total 2024	Total 2023
	£	£	£	£	£
Cost of raising funds:					
Fundraising	-	-	3,440	3,440	6,236
Total cost of raising funds	-	-	3,440	3,440	6,236
Charitable expenditure:					
Premises	20,999	21,646	77,040	119,685	138,151
Nursery expenses	919,152	-	126,707	1,045,859	904,179
Support and governance costs	88,427	-	26,618	115,045	104,190
Total charitable expenditure	1,028,578	21,646	230,365	1,280,589	1,146,520
Total expenditure	1,028,578	21,646	233,805	1,284,029	1,152,756

Analysis of support and governance costs:

	Total 2024	Total 2023
	£	£
Governance costs:		
Auditors' remuneration for audit services	8,640	8,400
Total governance costs	8,640	8,400
Support costs:		
Legal and professional fees	8,626	12,546
Staff wages, national insurance and pension	88,427	75,312
Finance costs	1,597	1,193
Other support costs	7,755	6,739
Total support and governance costs	115,045	104,190

10 STAFF COSTS

The average monthly headcount during the year expressed as full time equivalents was as follows:

	2024 Number	2023 Number
Direct staff	**37**	33
Support staff	**4**	3
	41	36

The aggregate payroll costs for the year were as follows:

	2024 £	2023 £
Wages and salaries	**954,492**	815,186
Social security costs	**58,853**	49,220
Other pension costs	**15,233**	13,670
	1,028,578	878,076

No employee received salary and benefits exceeding £60,000 (2023: none).

None of the Trustees received any remuneration or other benefits from the charity or any connected body. No Trustees (2023: 1) had expenses reimbursed during the year (2023: £71).

The Trustees consider the key management personnel of the charity to consist of the Nursery Operations Director, The Finance Manager, and two Deputy Nursery Managers. The total employee benefits of the key management personnel of the charity were £163,299 (2023: £158,760).

11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – 31 DECEMBER 2023

	Unrestricted funds	Restricted funds	Total 2023
INCOME FROM:	£	£	£
Donations and legacies	5,198	13,535	18,733
Charitable activities	1,110,303	15,952	1,126,255
Other trading activities	328	-	328
Investment income	7,168	-	7,168
Other income	3,127	-	3,127
Total income	**1,126,124**	**29,487**	**1,155,611**
EXPENDITURE ON:			
Raising funds	6,236	-	6,236
Charitable activities	1,125,309	21,211	1,146,520
Total expenditure	**1,131,545**	**21,211**	**1,152,756**
Net income/(expenditure)	**(5,241)**	**8,276**	**2,855**
Transfers between funds	2,735	(2,735)	-
Net movement in funds	**(2,686)**	**5.541**	2,855
Fund balances brought forward	639,624	9,782	649,406
Fund balances at carried forward	**636,938**	**15,323**	**652,261**

12 TANGIBLE FIXED ASSETS

	Land & Buildings	Furniture & Equipment	Total
	£	£	£
Cost			
At 1 January 2024	718,540	251,641	**970,181**
Additions	-	42,194	**42,194**
At 31 December 2024	**718,540**	**293,835**	**1,012,375**
Depreciation			
At 1 January 2024	459,219	217,188	**676,407**
Charge for the year	6,192	15,454	**21,646**
At 31 December 2024	**465,411**	**232,642**	**698,053**
Net book value			
At 31 December 2024	**253,129**	**61,193**	**314,322**
At 31 December 2023	259,321	34,453	293,774

Included in the total net book value of land and buildings is £4,500 (2023 - £6,000) in respect of freehold property and £248,629 (2023: £253,321) in respect of leasehold property.

13 DEBTORS

	2024	2023
		£
Trade debtors	**710**	1,010
Prepayments	**10,583**	5,762
	11,293	6,772

14 CREDITORS

	2024	2023
	£	£
Trade creditors	**5,666**	6,370
Other taxation and social security	**15,193**	12,031
Other creditors	**227,968**	125,957
Accruals	**39,430**	37,160
Bank loans	**5,388**	5,280
	293,645	186,798

Included within other creditors is deferred income totalling £206,303 (2023: £107,465). £196,303 (2023: £97,465) represents nursery fees received in advance relating to January 2025. £10,000 (2023: £10,000) relates to Children in Need donation.

15 CREDITORS: due after one year

	2024	2023
	£	£
Bank loans	**26,944**	32,380
	26,944	32,380

The loan relates to a Bounce Bank Loan which had a start date of 15 July 2020. The loan is repayable over 10 years. No interest was charged in the first 12 months, the applicable interest rate following this period is 2.5%.

16 OPERATING LEASE COMMITMENTS

	2024	2023
	£	£
Falling due within one year	**1,001**	2,620
Falling due between two and five years	**1,715**	-
	2,716	2,620

The amount expenses to the Statement of Financial Activities during the year in relation to operating leases was £968 (2023: £1,208).

17 SUMMARY OF FUND MOVEMENTS

	Balance at 1 January 2024	Income	Expenditure	Transfer	Balance at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General fund	377,617	1,396,623	(1,253,347)	6,192	527,085
Designated funds					
Capital reserve	259,321	-	-	(6,192)	253,129
	636,938	1,396,623	(1,253,347)	-	**780,214**
Restricted funds					
SENDCO salary grants	-	15,000	(15,000)	-	-
Early Years Pupil Premium	7,004	6,301	(8,159)	-	**5,146**
Disability Access Fund	7,753	8,845	(6,087)	-	**10,511**
Staff salaries for course	-	800	(800)	-	-
CalCo training	151	-	(151)	-	-
Vegetable garden project	393	-	(393)	-	-
Bluebell room resources	22	70	(92)	-	-
	15,323	31,016	(30,682)	-	**15,657**
Total funds	652,261	1,427,639	(1,284,029)	-	**795,871**

The specific purposes for which the funds are to be applied are as follows:

Grants were received from sources including BBC Children in Need during the year to meet specific costs, including salaries. Other balances carried forward are expected to be spent in 2025.

The capital reserve is a designated fund, reflecting the net book value of the freehold and leasehold buildings, which is maintained for the purposes of fulfilling the charity's principal objects and so as to distinguish such amounts from those remaining available in the General Fund to service the day to day commitments.

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Designated funds	Restricted funds	2024 Total
	£	£	£	£
Fund balances at 31 December 2024 are represented by:				
Fixed assets	**61,193**	**253,129**	**-**	**314,322**
Current assets	**786,481**	**-**	**15,657**	**802,138**
Creditors: amounts falling due within one year	**(293,645)**	**-**	**-**	**(293,645)**
Creditors: amounts falling due over one year	**(26,944)**	**-**	**-**	**(26,944)**
	527,085	**253,129**	**15,657**	**795,871**

	Unrestricted funds	Designated funds	Restricted funds	2023 Total
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Fixed assets	34,453	259,321	-	293,774
Current assets	562,342	-	15,323	577,665
Creditors: amounts falling due within one year	(186,798)	-	-	(186,798)
Creditors: amounts falling due over one year	(32,380)	-	-	(32,380)
	377,617	259,321	15,323	652,261

19 DEFINED CONTRIBUTION PENSION SCHEME

The charity operates a defined contribution scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £15,233 (2023: £13,670). At the year end £3,435 (2023: £2,528) was accrued in respect of contributions due to the scheme.

20 RELATED PARTY TRANSACTIONS

K Thompson, a trustee of the charity, is also a director of Nevalee Business Solutions Ltd (NBSL). During the year NBSL provided IT support totaling £1,872 (2023: £2,090) to the charity under normal commercial terms. The amount due to NBSL at the year end was £156 (2023: £156).

Kamelia Kids

England & Wales - Charity number 1154939

Accounts

Registered Charity number: 1154939

KAMELIA KIDS
(CIO)
FOR THE YEAR END 31 DECEMBER 2023

KAMELIA KIDS

LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Lady Emma Barnard
Trustees	K Haffenden (Chair) D Calderwood (Appointed 12/02/2024) K Thompson P Jarman L Smith G Launders (Resigned 12/02/2024) P Byfield (Resigned 12/02/2024)
Nursery Operations Director	S Charlesworth
Charity Number	1154939
Company Number	CE001502 (registered externally)
Registered Office & Principal Address	Kamelia Kids Day Nursery Wellesley Avenue Goring-by-Sea Worthing West Sussex BN12 4PN
Auditors	TC Group The Courtyard Shoreham Road Upper Beeding Steyning West Sussex BN44 3TN United Kingdom
Bankers	HSBC Bank Warwick Street, Worthing 1 Warwick Street Worthing West Sussex BN11 3DE
Website	http://www.kameliakids.org.uk/

KAMELIA KIDS

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KAMELIA KIDS

TRUSTEES' REPORT

The Trustees' present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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).

Objectives and activities

Objects and aims

The objects of the Charity are as follows:

"To support all children particularly those with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances through the provision of facilities, help and education, including support to their families and carers, to enable them to achieve the best possible educational, developmental and other outcomes."

Objectives, strategies, and activities

The Charity continues to fulfil its objects through the provision of early years learning and development to children of all abilities within a fully inclusive and integrated environment. The activities continue to be provided from the purpose-built premises in Goring by Sea and our beach hut on Goring seafront.

The Early Years Foundation Stage (EYFS) is the statutory framework for all early year's providers in England and sets the standards that all early year's providers must meet. Ofsted regulate and inspect all early year's providers against the safeguarding and welfare requirements and areas of learning to determine how well children are kept safe and healthy.

Kamelia Kids pedagogy focuses on providing an inclusive and rich learning environment to prepare children for life in the twenty first century. Moreover, it aspires to give children the best start in life and to help them grow and develop into emotionally healthy individuals. Kamelia Kids curriculum is guided by the four overarching principles of the EYFS:

- Unique child
- Positive relationships
- Enabling environments
- Learning and developing

Careful thought is given to inform our enabling environments (indoors and outdoors), to provide resources, activities, and learning opportunities to meet each child's unique requirements, our curriculum is very flexible and responsive to follow children's interests and those totally unplanned learning opportunities that sometimes come out of the blue, such as it unexpectedly snowing, etc!

Play is at the core of learning, together with play-based experiences. We have designed our curriculum to encourage children to learn, develop and flourish through exploring, experiencing, creating, discovering, relating to, and interacting with the world around them.

Assessment continues to play an important part in helping educators to recognise children's progress and understand their needs with educators spending more time interacting with the children. Activities and experiences are planned that support children to move forward, knowing each child's level of achievement and interest, and then shaping teaching and learning experiences reflecting that knowledge. Particular attention has been focused on continuing to provide support strategies and activities to enable children to self and co-regulate.

Public benefit

Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The Quality Improvement and Business Development Plan with it's short, medium and long-term objectives, guiding principles and outcomes has continued to progress throughout 2023 with the three top priorities being:

- Children's Self and Co-regulation
- Children's Speech and Language
- Children's experiences of outdoor play, learning and interactions

Support strategies and activities have been put in place to enable the children to learn about different emotions and encouraging the children to name and describe how they feel. On-line and in house training for all staff along with new resources, such as calming toys, bean bag seating and rugs designed to encourage calmness and provide a dedicated safe space for children to take some time out to relax, have been successfully used along with staff-modelling to encourage self and co-regulation.

A range of workshops for parents including play skills/initiation and healthy eating have been well attended by parents with the aim of increasing knowledge and understanding and to strengthen the parent/nursery partnership.

Staff recruitment and retention in the Early Years sector continues to be a challenge however Kamelia Kids has a 100% success rate with its Apprenticeship programme for both level 3 (Apprenticeship) and level 5 (Leadership and Management), ensuring we have a great team of strong educators that are equipped with the skills, knowledge, and patience to gain the best understanding of each child and their needs.

In addition to the mandatory training for all staff, some practitioners have also taken part in the NDNA Literacy Champions programme designed to improve staff skills and confidence to provide the best early years literacy support. We also had a member of staff take part in the Early Years Professional Development Programme (EYPDP) which provides high quality professional development content, written by industry specialists, to increase practitioners deep subject knowledge across the core areas of Communication and Language, Early Mathematics and Personal Social Educational Development. Since participating in the EYPDP the educator has demonstrated that they are now more knowledgeable across the areas of content covered and more confident in their role. We currently employ two early years Teachers.

Outdoor play, learning and interactions have been enhanced by the introduction of a community garden and the re-wilding of part of the garden used by the pre-school children. An imaginative jungle and beach themed wall mural has brightened the outdoor area giving a lovely backdrop to encourage imagination and role play. Raised bed planters have added greenery to soften and calm the space and a pergola with seating has provided a quiet place to encourage self and co-regulation. A substantial wooden climbing frame has been added to the toddlers' garden, not only does it help children develop a range of physical and cognitive skills it also helps children build resilience, confidence, and cope with mixed emotions.

The special educational needs and disabilities (SEND) team has continued its much-needed work with the SEND children and their families. At Kamelia Kids approximately 20% of the total children on register have SEND needs with the SEND team using the "Graduated Approach" of SEN support to assess the needs of the children and then provide appropriate support and a continuous cycle of assessment as the needs of these children develop and change. Of the SEND children 14 have Educational, Health and Care Plans (EHCP), including one child with a life limiting condition. A further 13% of our children experience a range of milder educational needs and behavioural difficulties such as poor verbal communication skills, reduced mobility, or struggle to understand, express their emotions or make confident, independent choices with challenging behaviour ensuing. The remaining 67% are 'mainstream' children.

CCTV has been installed in all the rooms during 2023 to further enhance the security and safeguarding of the children and give management an opportunity to improve practice, policies and procedures as a result of viewing practice. Continued commitment to sustainability has seen Kamelia Kids register for the food waste service operated by the local council and every opportunity is taken to encourage the children to learn about sustainability in their day to day play and activities.

The Charity Discretionary Discount (CDD) introduced during the pandemic to support some families whereby Kamelia Kids waives part or all the nursery fees and/or cost of hot lunches on a temporary or ongoing basis depending on the circumstances of the child continues to be invaluable to our families during the current cost of living crisis. By offering this charitable discount we can be sure that children with vulnerable backgrounds and/or living in households experiencing financial difficulty are able to attend nursery sessions, get a hot meal, be cared for in a safe environment and provided with some stability and continuity in their lives. During 2023 the Charitable discretionary discount given increased to £42k (2022 £20k).

The Snowdrop initiative launched in 2021 to provide additional Early Years Funded sessions during term time for pre-school children of families experiencing financial hardship or other challenges and that do not require or cannot afford our regular day nursery sessions continues to benefit 30 families.

The nursery is regulated by OFSTED and currently has an OFSTED rating of 'Good' in all areas.

Financial review

Restricted Funding received during 2023 was lower than in previous years for much the same reasons as 2022, the projects we needed to do e.g., CCTV, new Velux windows and replacement radiators, were not the sort of projects funders were looking to support. The main funding for the year was from:

Henry Smith Charitable Trust for the SENDCO project £5k

BBC Children in Need for the SENDCO project £5k, with a further commitment of £40k over the next 3 years

Co-op Community Fund £3k

Local fundraising and donation support for 2023 was £5.2k with the Sussex British Owners Motorcycle club increasing their annual donation to £3.5k.

Staff salaries continue to be our main expenditure.

Total income from activities has increased by 10% to £1,155,611 in 2023 (2022 £1,054,478) with net income for 2023 of £2,855 (2022 £128,265). Expenditure increased to £1,152,756 in 2023 (2022 £926,213) due to increased expenditure on recruiting and retaining staff through improved and competitive salaries and improvements in the nursery environment to enhance security, safety, and resources to continue to be competitive and attractive to grow occupancy levels. Unrestricted reserves not invested in property at 31st December 2023 increased slightly to £377,617 (2022 £374,111) of which £34,453 (2022 £34,269) was invested in fixtures and equipment. Currently the level of free reserves is £343,164 (2022 £339,842).

Policy on reserves

The Trustees have reviewed their policy, considering guidance by the Charity Commission, so as to establish an acceptable level of reserves which is the cornerstone of the prudent financial management of the Charity.

Based on six months running costs, the aspiration of the Trustees is to hold sufficient unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity. This amounts to approximately £518k, currently the level of free reserves is £343,164 (2022 £339,842). The trustees continue to monitor this closely to safeguard the 'free reserves' and continue to increase them to an appropriate level.

TRUSTEES' REPORT

Going concern

Kamelia Kids has continued to grow in this last year and with the free reserves now standing at £343,164 the Trustees are confident that Kamelia Kids has a sound future.

Plans for future periods

Aims and key objectives for future periods

The Quality Improvement and Business Action Plan for 2024 is focusing on enhancing standards for quality learning and care and improving the outcomes for children and staff with the top three priorities being:

Children's Speech and Language

- We are continuing with our focus on children's speech and language into 2024, as this lays the foundations for learning and development.
- The Early Years Talk Boost programme will start in the early part of 2024, the children taking part are assessed at the start and end of the programme so that improvements can be measured. The programme works specifically with children whose speech and language are not at the expected stage of development, including those with EAL (English as an Additional Language). The first cohort of children is due to start in March 2024.

Learning and Development

- The focus is on children's development and learning, how this is best supported by starting from the child, and then matching interactions and experiences to meet the child's needs.
- This includes how we observe, assess and plan for children, using this information to understand how a child is developing, learning, and growing, and then planning the next steps for the educators in supporting and extending the learning.

Nursery Team

- Training and development are a key focus. A continuously improving nursery needs continuing professional development for all educators and the support team. We know that a team who are motivated and supported to continuously raise their skills and qualification level to level 3 and beyond improves outcomes for children and supports staff retention and career progression.
- We are focusing on staffs' health and well-being; a healthy team leads to a better work life balance and a greater experience for all at nursery, and ultimately better care for our children.

The Trustees have approved a £70k capital improvement spend for 2024 to refurbish the staff and visitor toilets, to upgrade the main kitchen and turn the current pre-school kitchen into a children's kitchen, and to refurbish a room to become a sensory room to provide a safe place for children to self and co-regulate.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees: P R Jarman
L Smith
G Launders (resigned 12/2/2024)
K Thompson
K Haffenden
P Byfield (resigned 12/2/24)
D Calderwood (appointed 12/2/2024)

KAMELIA KIDS

TRUSTEES' REPORT

Structure, governance and management

Nature of governing document

The Charity became a Charitable Incorporated Organisation (CIO) with a revised Constitution and a new charity number (1154939) in December 2013. For accounting purposes, the transfer was effective from 1st January 2014. A year later the Charity amended its objects and adopted the working name Kamelia Kids. In December 2019 the working name of Kamelia Kids was adopted as the legal name of the Charity.

Recruitment and appointment of trustees

Trustees are elected and removed by the Board of Trustees. The maximum number of Trustees shall be 9 and the minimum shall be 3.

The Trustees who served during the year are listed on Page 1. The Trustees at the date of approval of the Financial Statements remain the same as those listed on Page 1.

Induction and training of trustees

Prospective Trustees are invited to the nursery and shown the range of activities that the Charity provides, and they are also invited to attend a Trustees meeting. Once appointed Trustees undergo relevant induction training including a welcome pack.

The Board of Trustees continue to look to recruit new trustees with relevant skills.

Organisational structure

The Charity is managed by a board of Trustees who meet at least quarterly (with management attending as appropriate). The Trustees delegate overall day-to-day management of the organisation to the Nursery Operations Director. The Finance Manager and the two joint Deputy Nursery Managers all report directly to the Nursery Operations Director.

The Nursery is regulated by OFSTED.

Financial instruments

Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value apart from bank loans which are subsequently measured at amortised cost using the effective interest method.

Disclosure of information to auditor

Each Trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19/08/24 and signed on its behalf by:

Kayti Haffenden

K Haffenden

Chair and Trustee

KAMELIA KIDS

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees of the charity on 19/08/24 and signed on its behalf by:

K Haffenden
Chair and Trustee

KAMELIA KIDS

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

We have audited the financial statements of Kamelia Kids ('the charitable incorporated organisation') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable incorporated organisation affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable incorporated organisations ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable incorporated organisation and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable incorporated organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable incorporated organisation or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit, in respect to fraud, are: to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and its management.

Our approach was as follows:

- We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, and through discussion with the directors and other management (as required by auditing standards), and discussed with the directors and other management the policies and procedures regarding compliance with laws and regulations;

- We identified the following areas as those most likely to have such an effect: health and safety; General Data Protection Regulation (GDPR); Ofsted; Food Standards Agency; fraud; bribery and corruption and employment law. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any.

- We considered the legal and regulatory frameworks directly applicable to the financial statements reporting framework (FRS 102 and the Companies Act 2006 and the Charities Act 2011) and the relevant tax compliance regulations in the UK;

- We considered the nature of the charity's operations, the control environment and business performance, including the key drivers for management's remuneration;

- We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit;

- We considered the procedures and controls that the charity has established to address risks identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Where the risk was considered to be higher, we performed audit procedures to address each identified fraud risk. These procedures included: testing manual journals; reviewing the financial statement disclosures and testing to supporting documentation; performing analytical procedures; and enquiring of management, and were designed to provide reasonable assurance that the financial statements were free from fraud or error.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable incorporated organisation's members, as a body, in accordance with Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable incorporated organisation's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable incorporated organisation and the charitable incorporated organisation's members as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group

Mark Cummins FCCA FCIE (Senior Statutory Auditor)
for and on behalf of TC Group
Statutory Auditors
Office: Sussex
Dated: 23 August 2024

KAMELIA KIDS

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds	Restricted funds	Total 2023	Total 2022
INCOME FROM:	**Notes**	**£**	**£**	**£**	£
Donations and legacies	4	5,198	13,535	18,733	27,061
Charitable activities	7	1,110,303	15,952	1,126,255	1,021,059
Other trading activities	5	328	-	328	924
Investment income	6	7,168	-	7,168	834
Other income	8	3,127	-	3,127	4,600
Total income		1,126,124	29,487	1,155,611	1,054,478
EXPENDITURE ON:	9				
Raising funds		6,236	-	6,236	1,915
Charitable activities		1,125,309	21,211	1,146,520	924,298
Total expenditure		1,131,545	21,211	1,152,756	926,213
Net income/(expenditure)		(5,421)	8,276	2,855	128,265
Transfers between funds	17	2,735	(2,735)	-	-
Net movement in funds		(2,686)	5,541	2,855	128,265
Fund balances brought forward	17	639,624	9,782	649,406	521,141
Fund balances carried forward	17	636,938	15,323	652,261	649,406

All income and gains for the year are recognised above. All of the above activities are classed as continuing.

KAMELIA KIDS

BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
FIXED ASSETS					
Tangible assets	12	293,774		299,782	
			293,774		299,782
CURRENT ASSETS					
Debtors	13	6,772		6,812	
Cash at bank and in hand		570,893		523,307	
		577,665		530,119	
CURRENT LIABILITIES					
Creditors due within one year	14	(186,798)		(137,637)	
NET CURRENT ASSETS			390,867		392,482
TOTAL ASSETS LESS CURRENT LIABILITIES			689,921		692,264
LONG TERM LIABILITIES					
Creditors due after one year	15		(32,380)		(42,858)
NET ASSETS			652,261		649,406
REPRESENTED BY:	17				
RESTRICTED FUNDS			15,323		9,782
UNRESTRICTED FUNDS					
General funds		377,617		374,111	
Designated funds		259,321		265,513	
			636,938		639,624
			652,261		649,406

The notes on pages 14 to 24 form part of these financial statements

The accounts were approved by the Board of Trustees and signed on their behalf by:

Kayf. Haffenden.

K Haffenden (Chair and Trustee)

Date: 19/08/24

Charity number - 1154939
Company Number – CE001502 (registered externally)

KAMELIA KIDS

CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities:					
Net income for the year			**2,855**		128,265
Adjustments for:					
Depreciation charges	**12**	**19,051**		15,921	
Interest received	**6**	**(7,168)**		(834)	
(Increase)/decrease in debtors	**13**	**40**		(2,421)	
Increase/(decrease) in creditors	**14**	**43,881**		23,594	
Net cash provided by/(used in) operating activities			**58,659**		164,525
Cash flows from investing activities:					
Interest received	**6**	**7,168**		834	
Proceeds from sale of tangible fixed assets		**-**		1,041	
Purchase of tangible fixed assets	**12**	**(13,043)**		(16,232)	
Net cash used in investing activities			**(5,875)**		(14,357)
Cash flows from financing activities:					
Repayment of loans and borrowings	**15**	**(5,198)**		(5,070)	
Net cash used in financing activities			**(5,198)**		(5,070)
Increase/(decrease) in cash and cash equivalents in the year			**47,586**		145,098
Cash and cash equivalents at the beginning of the year			**523,307**		378,209
Cash and cash equivalents at the end of the year			**570,893**		523,307

Analysis of net cash/(debt)	**At 1 January 2022** £	**Cash flow** £	**At 31 December 2023** £
Cash at bank and in hand	523,307	47,586	**570,893**

1 STATUTORY INFORMATION

The charity is a charitable incorporated organisation, incorporated in England and Wales under the Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

The principal place of business is:

Wellesley Avenue

Goring By Sea

Worthing

West Sussex

BN12 4PN

2 ACCOUNTING POLICIES

2.1 Basis of accounting

The financial statements have been prepared under The Charities Act 2011 and in accordance with the Charities' Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) (effective 1 January 2019) – Charities SORP (FRS102), and The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

The charitable incorporated organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy.

After reviewing the charity's forecasts and projections, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

There are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest pound.

2.2 Income

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

2 ACCOUNTING POLICIES (CONTINUED)

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

2.3 Expenditure

Expenditure is accounted for on an accruals basis with irrecoverable VAT included with the item to which it relates.

Redundancy and termination payments are charged to the Statement of Financial Activities on an accrual basis.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between expenditure categories and departments on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly.

2.4 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable incorporated organisation for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.5 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:

Freehold property	-10% straight line
Leasehold buildings, extensions and alterations	-Period of lease (99 years from 11.09.1978)
Property improvements	-20% straight line
Equipment	-20% straight line
Computer equipment	-25% straight line

2.6 Cash at bank and in hand

Cash at bank and in hand includes bank accounts, cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposits or similar account.

2 ACCOUNTING POLICIES (CONTINUED)

2.7 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

2.8 Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing. Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges. Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount due.

2.10 Lease and hire purchase commitments

Assets held under finance leases and hire purchase contracts are capitalised in the balance sheet and depreciated over their expected useful lives. The interest element of leasing payments represents a constant proportion of the outstanding capital.

All other leases are regarded as operating leases and the payments made under them are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.11 Fund accounting

General funds and unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in note 17 to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific funds. The aim and use of each restricted fund is set out in note 17 to the financial statements.

2.12 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised.

The trustees do not consider that there are any critical estimates or areas of judgement that need to be brought to the attention of the readers of the financial statements.

3 TAXATION

The charitable incorporated company is registered as a charity and all of its income falls within the exemptions under Part 11 of the Corporation Tax Act 2010.

4 INCOME FROM DONATIONS AND LEGACIES

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Individuals	1,532	40	1,572	1,855
BBC Children In Need	-	5,000	5,000	1,000
Peter Harrison Foundation	-	-	-	8,000
West Sussex County Council	-	-	-	2,300
Henry Smith	-	5,000	5,000	5,000
Co-op Community Fund	-	2,995	2,995	1,884
Trusts	-	500	500	500
Other organisations	3,500	-	3,500	4,650
Government grants	-	-	-	1,707
Gift aid	166	-	166	165
Total	5,198	13,535	18,733	27,061

5 INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Other fundraising	328	-	328	924
	328	-	328	924

6 INCOME FROM INVESTMENTS

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Interest and dividends	7,168	-	7,168	834

7 INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Nursery fee income	1,110,303	15,952	1,126,255	1,021,059

8 OTHER INCOME

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Sundry receipts	3,127	-	3,127	4,600

9 ANALYSIS OF EXPENDITURE

	Staff costs	Depreciation	Other costs	Total 2023	Total 2022
	£	£	£	£	£
Cost of raising funds:					
Fundraising	-	-	6,236	6,236	1,915
Total cost of raising funds	-	-	6,236	6,236	1,915
Charitable expenditure:					
Premises	17,968	19,051	101,132	138,151	96,300
Nursery expenses	784,796	-	119,383	904,179	724,669
Support and governance costs	75,312	-	28,878	104,190	103,329
Total charitable expenditure	878,076	19,051	249,393	1,146,520	924,298
Total expenditure	878,076	19,051	255,629	1,152,756	926,213

Analysis of support and governance costs:

	Total 2023	Total 2022
	£	£
Governance costs:		
Auditors' remuneration for audit services	8,400	5,826
Total governance costs	8,400	5,826
Support costs:		
Legal and professional fees	12,546	14,078
Staff wages, national insurance and pension	75,312	78,535
Finance costs	1,193	1,384
Other support costs	6,739	3,506
Total support and governance costs	104,190	103,329

10 STAFF COSTS

The average monthly headcount during the year expressed as full time equivalents was as follows:

	2023 Number	2022 Number
Direct staff	33	30
Support staff	3	3
	36	33

The aggregate payroll costs for the year were as follows:

	2023 £	2022 £
Wages and salaries	815,186	665,341
Social security costs	49,220	35,830
Other pension costs	13,670	10,188
	878,076	711,359

No employee received salary and benefits exceeding £60,000 (2022: none).

None of the Trustees received any remuneration or other benefits from the charity or any connected body. One Trustee (2022: none) had expenses reimbursed totalling £71 (2022: £nil).

The Trustees consider the key management personnel of the charity to consist of the Nursery Operations Director, the Charity Communications Manager, The Finance Manager, and two Deputy Nursery Managers. The total employee benefits of the key management personnel of the charity were £158,760 (2022: £140,981).

11 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES – 31 DECEMBER 2022

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
INCOME FROM:	£	£	£	£
Donations and legacies	8,827	-	18,234	27,061
Charitable activities	1,009,539	-	11,520	1,021,059
Other trading activities	924	-	-	924
Investment income	834	-	-	834
Other income	4,600	-	-	4,600
Total income	**1,024,724**	-	**29,754**	**1,054,478**
EXPENDITURE ON:				
Raising funds	1,915	-	-	1,915
Charitable activities	880,744	-	43,554	924,298
Total expenditure	**882,659**	-	**43,554**	**926,213**
Net income/(expenditure)	**142,065**	-	**(13,800)**	**128,265**
Transfers between funds	2,247	-	(2,247)	-
Net movement in funds	**144,312**	-	**(16,047)**	128,265
Fund balances brought forward	495,312	-	25,829	521,141
Fund balances at carried forward	**639,624**	-	**9,782**	**649,406**

12 TANGIBLE FIXED ASSETS

	Land & Buildings	Furniture & Equipment	Total
	£	£	£
Cost			
At 1 January 2023	718,540	238,598	**957,138**
Additions	-	13,043	**13,043**
At 31 December 2023	**718,540**	**251,641**	**970,181**
Depreciation			
At 1 January 2023	453,027	204,329	**657,356**
Charge for the year	6,192	12,859	**19,051**
At 31 December 2023	**459,219**	**217,188**	**676,407**
Net book value			
At 31 December 2023	**259,321**	**34,453**	**293,774**
At 31 December 2022	265,513	34,269	299,782

Included in the total net book value of land and buildings is £6,000 (2022 - £7,500) in respect of freehold property and £253,321 (2022: £258,013) in respect of leasehold property.

13 DEBTORS

	2023	2022
		£
Trade debtors	**1,010**	3,295
Prepayments	**5,762**	3,352
Other debtors	-	165
	6,772	6,812

14 CREDITORS

	2023	2022
	£	£
Trade creditors	6,370	4,256
Other taxation and social security	12,031	8,945
Other creditors	125,957	88,088
Accruals	37,160	36,348
Bank loans	5,280	-
	186,798	137,637

Included within other creditors is deferred income totalling £107,465 (2022: £72,013). £97,465 represents nursery fees received in advance relating to January 2024. £10,000 relates to Children in Need donation.

15 CREDITORS: due after one year

	2023	2022
	£	£
Bank loans	32,380	42,858
	32,380	42,858

The loan relates to a Bounce Bank Loan which had a start date of 15 July 2020. The loan is repayable over 10 years. No interest was charged in the first 12 months, the applicable interest rate following this period is 2.5%.

16 OPERATING LEASE COMMITMENTS

	2023	2022
	£	£
Falling due within one year	2,620	3,190
Falling due between two and five years	-	-
	2,620	3,190

The amount expenses to the Statement of Financial Activities during the year in relation to operating leases was £1,208 (2022: £1,439).

17 SUMMARY OF FUND MOVEMENTS

	Balance at 1 January 2023	Income	Expenditure	Transfer	Balance at 31 December 2023
	£	£	£	£	£
Unrestricted funds					
General fund	374,111	1,126,124	(1,131,545)	8,927	377,617
Designated funds					
Capital reserve	265,513	-	-	(6,192)	259,321
	639,624	1,126,124	(1,131,545)	2,735	**636,938**
Restricted funds					
SENDCO salary grants	-	5,000	(5,000)	-	-
Early Years Pupil Premium	6,623	5,822	(4,800)	(641)	**7,004**
Disability Access Fund	934	10,130	(3,311)	-	**7,753**
Assistant SENDCO project	-	5,000	(5,000)	-	-
CalCo training	551	-	(400)	-	**151**
Money management skills	1,000	-	(1,000)	-	-
Vegetable garden project	674	2,995	(1,182)	(2,094)	**393**
Pre-school rewilding project	-	500	(500)	-	-
Bluebell room resources	-	40	(18)	-	**22**
	9,782	29,487	(21,211)	(2,735)	**15,323**
Total funds	649,406	1,155,611	(1,152,756)	-	**652,261**

The specific purposes for which the funds are to be applied are as follows:

Grants were received from sources including BBC Children in Need and Henry Smith Charitable Trust during the year to meet specific costs, including salaries. Grants for funding fixed assets have been transferred to general funds at the date of the purchase of the asset. Other balances carried forward are expected to be spent in 2024.

The capital reserve is a designated fund, reflecting the net book value of the freehold and leasehold buildings, which is maintained for the purposes of fulfilling the charity's principal objects and so as to distinguish such amounts from those remaining available in the General Fund to service the day to day commitments.

18 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Designated funds	Restricted funds	2023 Total
	£	£	£	£
Fund balances at 31 December 2023 are represented by:				
Fixed assets	**34,453**	**259,321**	**-**	**293,774**
Current assets	**562,342**	**-**	**15,323**	**577,665**
Creditors: amounts falling due within one year	**(186,798)**	**-**	**-**	**(186,798)**
Creditors: amounts falling due over one year	**(32,380)**	**-**	**-**	**(32,380)**
	377,617	**259,321**	**15,323**	**652,261**

	Unrestricted funds	Designated funds	Restricted funds	2022 Total
	£	£	£	£
Fund balances at 31 December 2022 are represented by:				
Fixed assets	34,269	265,513	-	299,782
Current assets	520,337	-	9,782	530,119
Creditors: amounts falling due within one year	(137,637)	-	-	(137,637)
Creditors: amounts falling due over one year	(42,858)	-	-	(42,858)
	374,111	265,513	9,782	649,406

19 DEFINED CONTRIBUTION PENSION SCHEME

The charity operates a defined contribution scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £13,670 (2022: £10,188). At the year end £2,528 (2022: £2,249) was accrued in respect of contributions due to the scheme.

20 RELATED PARTY TRANSACTIONS

K Thompson, a trustee of the charity, is also a director of Nevalee Business Solutions Ltd (NBSL). During the year NBSL provided IT support totaling £2,090 (2022: £1,212) to the charity under normal commercial terms. The amount due to NBSL at the year end was £156 (2022: £101).

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Kamelia Kids

England & Wales - Charity number 1154939

Accounts

Charitable Incorporated Organisation - Registration number: 1154939

Kamelia Kids

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL



Hodson & Co
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Kamelia Kids

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Kamelia Kids

Reference and Administrative Details

Charity Registration Number	1154939
Patron	Lady Emma Barnard
Chair	K Haffenden
Trustees	P R Jarman L Smith G Launders K Thompson K Haffenden P Byfield A Harvey (resigned 29/06/22)
Nursery Operations Director	S Charlesworth
Charity Communications Manager	D Calderwood (retired 29/03/23)
Principal Office	Wellesley Avenue Goring By Sea Worthing West Sussex BN12 4PN The charity is incorporated in England and Wales.
Bankers	HSBC Bank Warwick Street, Worthing 1 Warwick Street Worthing West Sussex BN11 3DE
Auditor	Matthew Hodson FCA Hodson & Co Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

Kamelia Kids

Trustees' Report

The Trustees' present the annual report together with the financial statements and auditors' report of the charity for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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).

Objectives and activities

Objects and aims

The objects of the Charity are as follows:
"To support all children particularly those with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances through the provision of facilities, help and education, including support to their families and carers, to enable them to achieve the best possible educational, developmental and other outcomes."

Objectives, strategies and activities

The Charity continues to fulfil its objects through the provision of early years learning and development to children of all abilities within a fully inclusive and integrated environment. The activities continue to be provided from the purpose-built premises in Goring by Sea and our beach hut on Goring seafront.

The Early Years Foundation Stage (EYFS) is the statutory framework for all early year's providers in England and sets the standards that all early year's providers must meet. Ofsted regulate and inspect all early year's providers against the safeguarding and welfare requirements and areas of learning to determine how well children are kept safe and healthy.

Kamelia Kids pedagogy focuses on providing an inclusive and rich learning environment to prepare children for life in the twenty first century. Moreover, it aspires to give children the best start in life and to help them grow and develop into emotionally healthy individuals. Kamelia Kids curriculum is guided by the four overarching principles of the EYFS:

- Unique child
- Positive relationships
- Enabling environments
- Learning and developing

Careful thought is given to inform our enabling environments (indoors and outdoors), to provide resources, activities, and learning opportunities to meet each child's unique requirements, our curriculum is very flexible and responsive to follow children's interests and those totally unplanned learning opportunities that sometimes come out of the blue, such as it unexpectedly snowing, etc!

Play is at the core of learning, together with play-based experiences we have designed our curriculum to encourage children to learn, develop and flourish through exploring, experiencing, creating, discovering, relating to, and interacting with the world around them.

Assessment plays an important part in helping practitioners to recognise children's progress, understand their needs, and to plan experiences and activities that support children to move forward. Ongoing informative assessment involves practitioners knowing children's level of achievement and interest, and then shaping teaching and learning experiences for each child reflecting that knowledge.

Trustees' Report

Staff recruitment and retention in the Early Years sector has been a challenge but Kamelia Kids Apprenticeship programme has helped to ensure we have a great team of strong educators that are equipped with the skills, knowledge, and patience to gain the best understanding of each child and their needs. In addition to the mandatory training for all staff qualified staff are actively encouraged to study for further Early Years qualifications with achievements being recognised through our policy of internal promotions and career advancements.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Trustees' Report

Achievements and performance

The nursery is regulated by OFSTED and currently has an OFSTED rating of 'Good' in all areas.

The significant growth in nursery occupancy that we experienced in 2021 has continued throughout 2022, albeit at a slower pace, with the SEND children accounting for 33% of our total children on register. Kamelia Kids operates a policy of continuous professional development and training to upskill the staff and remain relevant in today's rapidly changing world. Two of our Apprentices successfully completed their Apprenticeship to become qualified Level 3 Early Years Educators with more staff due to complete at Level 3 (Apprenticeship) and Level 5 (Leadership and Management) in 2023 and 2024. We currently employ several graduate level early years educators and two Early years Teachers.

The special educational needs and disabilities (SEND) team was reorganised following the departure of our SENDCO in September. The successful completion of the Cache Level 3 Early Years SENDCO Award Training Programme by the Assistant SENDCO was recognised by way of promotion to SENDCO Lead along with internal promotion of another employee leading to two SENDCO Leads being appointed working together utilising their different skillsets and knowledge of the nursery. Kamelia Kids has a great staff team of strong educators who are equipped with the skills, knowledge, and patience to gain the best understanding of each child and their needs.

Staff health and wellbeing has been an important focus throughout 2022 with improvements being made to the working environment and the introduction of an Employee Assistance Programme which provides a wide variety of resources and support including access to counselling.

Security and safeguarding have been another focus this year with investment in new front doors and a new intercom system to enhance the security of the building and the safeguarding of the children.

Kamelia Kids commitment to sustainability has seen a refurbishment of the laundry room to accommodate a new industrial washing machine and tumble dryer both of which are more efficient and eco-friendlier. In turn this has enabled the nursery to use washable cloths instead of disposable wipes and has freed up a considerable amount of staff time.

The vegetable garden has proved to be a great success with developing the children's learning experience, teaching children patience, responsibility, developing their fine motor skills and promoting healthy eating as well as enjoying the food that was grown. Kamelia Kids successfully completed the five levels of the Royal Horticultural Society (RHS) School Gardening Award winning gardening vouchers which have been used to buy more plants and an apple tree which was planted in memory of the late Queen. Kamelia Kids also exhibited a 'bug hotel' at The Hampton Court Palace Garden Festival in July helping to highlight the importance of wildlife in our ecosystem.

The beach garden had a make-over in the summer with a new boat named The Queen Elizabeth II to commemorate the Queen's Platinum Jubilee. The boat has been a great resource to develop the children's imagination and encourage role-play. Due to the pandemic many children have not had experiences of travel, so the boat is a great way to introduce the idea of travel and even simple things like walking on the pebbles in the beach garden enriches their sensory skills.

Water butts have been installed in all gardens with the dual purpose of plant watering and for water play enhancing so many skills whilst having fun.

Trustees' Report

West Sussex County Council ran an Early Years Development Programme 'Building on Success 'which two of our senior staff members completed. The initiative was aimed at developing skills to improve children's speech and language following the impact of the pandemic. The staff introduced a vocabulary flower and book themes to encourage the children to learn new words every day thus increasing children's vocabulary and introducing topics like oral health and nutrition.

Children join Kamelia Kids at different stages of their development and need bespoke support to enable them to make progress. Over the past year, from our observations and assessments, we have seen some progress in children's understanding and being able to manage their emotions. For some children their lived experiences means that they have feelings, such as anger and frustration, which can be overwhelming, resulting in losing control of their emotions. From this starting point we have focused on providing a variety of support strategies and activities such as books which enables the children to learn about different emotions and by talking about them during everyday play interactions, staff can use strategies to help the children name and explore these emotions, consequently we have seen an increase in children being able to name and describe how they feel and are able to use sand timers themselves to manage situations involving sharing and turn taking with their peers.

Kamelia Kids SENDCO was involved in the local authority's development of Ordinarily Available Inclusive Practise which was implemented across West Sussex in September 2022. The idea behind the initiative is to support and train staff within their own nursery and to help streamline the administration process involved in claiming Inclusion Funding which has been significantly reduced over recent years. With around 33% of the children registered with us, having a Special Educational Need or Disability including complex medical needs requiring specialist care this continues to impact the nursery's financial situation. A further 15% of our children experience a range of milder educational needs and behavioural difficulties such as poor verbal communication skills, reduced mobility, or struggle to understand, express their emotions or make confident, independent choices with challenging behaviour ensuing. The remaining 52% are 'mainstream' children.

The Discretionary Charitable Discount (DCD) introduced during the pandemic to support some families whereby Kamelia Kids waives part or all the nursery fees and/or cost of hot lunches on a temporary or ongoing basis depending on the circumstances of the child continues to be invaluable to our families during the current cost of living crisis. By offering this charitable discount we can be sure that children with vulnerable backgrounds and/or living in households experiencing financial difficulty are able to attend nursery sessions, get a hot meal, be cared for in a safe environment and provided with some stability and continuity in their lives. During 2022 the Charitable discretionary discount given amounted to £20,016 (2021 £15,835).

The Snowdrop project was inspired by an increasing need for more childcare for disadvantaged families who are eligible for, or are in receipt of, the universal 15 hours of Free Entitlement funding. The project was launched in 2021 providing additional Early Years Funded sessions during term time for pre-school children of families experiencing financial hardship or other challenges and that do not require or cannot afford our regular day nursery sessions. The Snowdrop initiative continues to benefit 30 families.

Financial review

The substantial growth achieved in 2021 has been maintained in 2022 with net income of £155k.

Restricted Funding received during 2022 was much lower than in previous years mainly because the projects we needed to do e.g., new front doors, refurbishment of the laundry room, were not the sort of projects funders were looking to support. The main funding for the year was from: -

SENDCO project £13k
BBC Children in Need Money Management Skills £1k
BBC Children in Need Cost of Living additional grant £0.5k
Co-op Community Fund £1.9k
West Sussex County Council £2.3k

Local fundraising and donation support was up by £1k on last year to £5.8k with the Sussex British Owners Motorcycle club returning to their pre-Covid annual donation of £3k.

Staff salaries continue to be our main expenditure.

Total income from activities has increased by 23% from £857,204 in 2021 to £1,054,478 in 2022, with expenditure increasing from £704,311 in 2021 to £926,213 in 2022. The net income for 2022 was £128,265 compared to £152,893 in 2021. Unrestricted reserves not invested in property at 31st December 2022 increased significantly to £374,111 (2021 £223,607) of which £34,269 (2021 £24,700) was invested in fixtures and equipment. Currently the level of free reserves is £339,842 (2021 £198,907).

The senior management team (SMT) are intent on achieving continuous improvement in the financial stability and efficiency of the nursery despite the impact of the cost of living rises and the continued underfunding of the government 'Free' Entitlement.

Policy on reserves

The Trustees have reviewed their policy, considering guidance by the Charity Commission, so as to establish an acceptable level of reserves which is the cornerstone of the prudent financial management of the Charity.

Based on six months running costs, the aspiration of the Trustees is to hold sufficient unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity. This amounts to approximately £400k, currently the level of free reserves is £339,842 (2021 £198,907). The trustees continue to monitor this closely to safeguard the 'free reserves' and continue to increase them to an appropriate level.

Going concern

Kamelia Kids has continued to grow in this last year and with the free reserves now standing at £339,842 the Trustees are confident that Kamelia Kids has a sound future.

Plans for future periods

Aims and key objectives for future periods

The Quality Improvement and Business Development Plan with it's short, medium and long-term objectives, guiding principles and outcomes has been progressed during 2022 with the five key areas previously identified (SEND, Communication and Language, Physical, Oral Health and Nutrition, Outside Gardens and Play Area, Sustainability – environmentally and financially) being addressed in 2022. Going forward the priorities for 2023 will focus on enhancing our standards for quality learning and care and improving the outcomes for children with the three top priorities being:

- Children's Self and Co-regulation
- Children's Speech and Language
- Children's experiences of outdoor play, learning and interactions

Work has already started on this with support strategies and activities being put in place to enable the children to learn about different emotions and encouraging the children to name and describe how they feel. Quality of care remains paramount to our nursery, one way in which we plan to take the learning a stage further is by providing a range of workshops for parents such as play skills/initiation and healthy eating. It is also the intention that this will strengthen the parent/nursery partnership.

Following the success of the Vegetable Garden plans are underway for a community garden and re-wilding of part of the garden used by the pre-school children.

The Trustees have approved a £50k capital improvement spend for 2023 to upgrade/refurbish various areas in the nursery such as the staff room, the staff and visitor toilets, the entrance area, replacement of awnings and improving drainage in the gardens as well as installing CCTV in all the rooms and gardens and an upgrade of IT equipment.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	P R Jarman
	L Smith
	G Launders
	K Thompson
	K Haffenden
	P Byfield
	A Harvey (resigned 29/06/22)

Structure, governance and management

Nature of governing document

The Charity became a Charitable Incorporated Organisation (CIO) with a revised Constitution and a new charity number (1154939) in December 2013. For accounting purposes, the transfer was effective from 1st January 2014. A year later the Charity amended its objects and adopted the working name Kamelia Kids. In December 2019 the working name of Kamelia Kids was adopted as the legal name of the Charity.

Trustees' Report

Recruitment and appointment of trustees

Trustees are elected and removed by the Board of Trustees. The maximum number of Trustees shall be 9 and the minimum shall be 3.

Induction and training of trustees

Prospective Trustees are invited to the nursery and shown the range of activities that the Charity provides, and they are also invited to attend a Trustees meeting. Once appointed Trustees undergo relevant induction training including a welcome pack.

The Board of Trustees continue to look to recruit new trustees with relevant skills.

Organisational structure

The Charity is managed by a board of Trustees who meet at least quarterly (with management attending as appropriate). The Trustees delegate overall day-to-day management of the organisation to the Nursery Operations Director. The Charity Communications Manager the Finance Manager and the two joint Deputy Nursery Managers all report directly to the Nursery Operations Director.

The Nursery is regulated by OFSTED.

Financial instruments

Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 15 May 2023 and signed on its behalf by:



K Haffenden
Chair and Trustee

Kamelia Kids

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by the trustees of the charity on 15 May 2023 and signed on its behalf by:

K Haffenden
Chair and Trustee

Kamelia Kids

Independent Auditor's Report to the Members of Kamelia Kids

Opinion

We have audited the financial statements of Kamelia Kids (the 'charity') for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 21 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Kamelia Kids

Independent Auditor's Report to the Members of Kamelia Kids

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 20087 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 9), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements;
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance; and
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.

Kamelia Kids

Independent Auditor's Report to the Members of Kamelia Kids

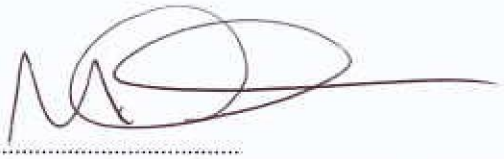
Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect noncompliance with all laws and regulations. If a breach of operational regulations is not disclosed to us or evident from relevant correspondence, an audit will not detect that breach.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with the Charities Act 2011. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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Matthew Hodson FCA (Senior Statutory Auditor)
For and on behalf of Hodson & Co, Statutory Auditor

Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

15 May 2023

Kamelia Kids

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	8,827	18,234	27,061
Charitable activities	4	1,009,539	11,520	1,021,059
Other trading activities	5	924	-	924
Investment income		834	-	834
Other income		4,600	-	4,600
Total income		1,024,724	29,754	1,054,478
Expenditure on:				
Raising funds	6	(1,915)	-	(1,915)
Charitable activities	7	(880,744)	(43,554)	(924,298)
Total expenditure		(882,659)	(43,554)	(926,213)
Net income/(expenditure)		142,065	(13,800)	128,265
Transfers between funds		2,247	(2,247)	-
Net movement in funds		144,312	(16,047)	128,265
Reconciliation of funds				
Total funds brought forward		495,312	25,829	521,141
Total funds carried forward	18	639,624	9,782	649,406

The notes on pages 17 to 29 form an integral part of these financial statements.

Kamelia Kids

Statement of Financial Activities for the Year Ended 31 December 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Comparative - 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	30,335	80,474	110,809
Charitable activities	4	735,216	9,522	744,738
Other trading activities	5	522	-	522
Investment income		43	-	43
Other income		1,092	-	1,092
Total income		767,208	89,996	857,204
Expenditure on:				
Raising funds	6	(13,433)	-	(13,433)
Charitable activities	7	(601,556)	(89,322)	(690,878)
Total expenditure		(614,989)	(89,322)	(704,311)
Net income		152,219	674	152,893
Transfers between funds		6,512	(6,512)	-
Net movement in funds		158,731	(5,838)	152,893
Reconciliation of funds				
Total funds brought forward		336,581	31,667	368,248
Total funds carried forward	18	495,312	25,829	521,141

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 and 2021 is shown in note 18.

Kamelia Kids

(Registration number: 1154939)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	299,782	300,512
Current assets			
Debtors	12	6,812	4,391
Cash at bank and in hand	13	523,307	378,209
		530,119	382,600
Creditors: Amounts falling due within one year	14	(137,637)	(114,043)
Net current assets		392,482	268,557
Total assets less current liabilities		692,264	569,069
Creditors: Amounts falling due after more than one year	15	(42,858)	(47,928)
Net assets		649,406	521,141
Funds of the charity:			
Restricted income funds			
Restricted funds	18	9,782	25,829
Unrestricted income funds			
Unrestricted funds		639,624	495,312
Total funds	18	649,406	521,141

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 13 to 29 were approved by the trustees, and authorised for issue on 15 May 2023 and signed on their behalf by:

K Haffenden
Chair and Trustee

Kamelia Kids

Statement of Cash Flows for the Year Ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		128,265	152,893
Adjustments to cash flows from non-cash items			
Depreciation	7	15,921	18,664
Investment income		(834)	(43)
		143,352	171,514
Working capital adjustments			
Increase in debtors	12	(2,421)	(243)
Increase in creditors	14	23,594	45,220
Net cash flows from operating activities		164,525	216,491
Cash flows from investing activities			
Interest receivable and similar income		834	43
Purchase of tangible fixed assets	11	(16,232)	(10,770)
Sale of tangible fixed assets		1,041	-
Net cash flows from investing activities		(14,357)	(10,727)
Cash flows from financing activities			
Repayment of loans and borrowings	14	(5,070)	(2,072)
Net increase in cash and cash equivalents		145,098	203,692
Cash and cash equivalents at 1 January		378,209	174,517
Cash and cash equivalents at 31 December		523,307	378,209

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Charity status

The charity is a charitable incorporated organisation, incorporated in England and Wales under the Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

The principal place of business is:
Wellesley Avenue
Goring By Sea
Worthing
West Sussex
BN12 4PN

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The accounts include the results of the charity's operations which are described in the Trustees' report, all of which are continuing.

Basis of preparation
Kamelia Kids meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity. The trustees have a reasonable expectation that the charity will continue in operational existence for the foreseeable future. Accordingly, the accounts have been prepared on the basis that the charity is a going concern.

Income and endowments
All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation
Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property (beach hut)	10% straight line
Leasehold buildings, extensions and alterations	Period of lease (99 years from 11.9.78)
Property improvements	20% straight line
Equipment	20% straight line
Computer equipment	25% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Note	2022 £	2021 £
Restricted			
Individuals		50	2,004
BBC Children In Need		1,000	10,000
Trusts - various		-	18,550
Peter Harrison Foundation		8,000	8,000
West Sussex County Council		2,300	1,600
CAF Resilience Fund		-	17,685
Henry Smith Charitable Trust		5,000	10,000
Sussex Community Foundation		-	4,511
Southover Manor Educational Trust		-	8,124
Co-Op Community Fund		1,884	-
		18,234	80,474
Unrestricted			
Individuals		1,805	544
Trusts - other		500	2,750
Other organisations		4,650	12,976
Government grants - CJRS/Covid SSP		1,707	14,065
Gift aid		165	-
		8,827	30,335
		27,061	110,809

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	1,009,539	11,520	1,021,059
Total for 2022	1,009,539	11,520	1,021,059
Total for 2021	735,216	9,522	744,738

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising income;		
Other fundraising income	924	924
Total for 2022	924	924
Total for 2021	522	522

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2022 £	Total 2021 £
Marketing and publicity		1,915	1,915	2,513
Other direct costs of generating voluntary income		-	-	10,920
		1,915	1,915	13,433

7 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	2022
	£	£	£
Staff and support costs	591,729	160,181	751,910
Premises	64,198	17,199	81,397
Nursery expenses	69,024	220	69,244
Depreciation	14,365	1,556	15,921
Governance costs	-	5,826	5,826
	739,316	184,982	924,298

	Activity undertaken directly	Activity support costs	2021
	£	£	£
Staff and support costs	461,575	111,159	572,734
Premises	39,548	17,768	57,316
Nursery expenses	40,371	-	40,371
Depreciation	17,763	665	18,428
Governance costs	-	2,029	2,029
	559,257	131,621	690,878

£880,744 (2021 - £601,556) of the above expenditure was attributable to unrestricted funds and £43,554 (2021 - £89,322) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £5,790 (2021 - £2,029) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Audit fees			
Audit of the financial statements	5,790	5,790	-
Independent examiner fees			
Examination of the financial statements	-	-	1,794
Depreciation, amortisation and other similar costs	-	-	235
	5,790	5,790	2,029

9 Auditors' remuneration

	2022 £
Audit of the financial statements	5,790

10 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	665,341	509,948
Social security costs	35,830	26,781
Pension costs	10,188	7,999
	711,359	544,728

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Direct charitable expenditure	30	22
Support costs	3	4
	33	26

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

The Trustees' consider the key management personnel of the charity to consist of the Nursery Operations Director, the Charity Communications Manager, The Finance Manager, and the Deputy Nursery Manager. The total employee benefits of the key management personnel of the charity were £140,981 (2021 - £125,220).

11 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2022	718,540	224,353	942,893
Additions	-	16,232	16,232
Disposals	-	(1,987)	(1,987)
At 31 December 2022	718,540	238,598	957,138
Depreciation			
At 1 January 2022	446,835	195,546	642,381
Charge for the year	6,192	9,729	15,921
Eliminated on disposals	-	(946)	(946)
At 31 December 2022	453,027	204,329	657,356
Net book value			
At 31 December 2022	265,513	34,269	299,782
At 31 December 2021	271,705	28,807	300,512

Included within the net book value of land and buildings above is £7,500 (2021 - £9,000) in respect of freehold land and buildings and £258,013 (2021 - £262,705) in respect of leaseholds.

12 Debtors

	2022 £	2021 £
Trade debtors	3,295	-
Prepayments	3,352	3,388
Other debtors	165	1,003
	6,812	4,391

13 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	254	68
Cash at bank	36,219	67,160
Short-term deposits	486,834	310,981
	523,307	378,209

14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	4,256	4,244
Other taxation and social security	8,945	6,956
Other creditors	88,088	98,836
Accruals	36,348	4,007
	137,637	114,043

15 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	42,858	47,928

16 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022	2021
	£	£
Other		
Between one and five years	3,190	4,466

17 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,187 (2021 - £7,999).

Notes to the Financial Statements for the Year Ended 31 December 2022

18 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted funds					
General					
General Fund	223,607	1,024,724	(882,659)	8,439	374,111
Designated					
Capital Reserve	271,705	-	-	(6,192)	265,513
Total unrestricted funds	495,312	1,024,724	(882,659)	2,247	639,624
Restricted funds					
SENDCO salary grants	10,000	8,000	(18,000)	-	-
Early Years Pupil Premium	2,513	5,919	(1,809)	-	6,623
Disability AccessFund	6,082	5,600	(10,748)	-	934
Other assets funded by grants	4,108	-	(1,861)	(2,247)	-
Salaries	-	2,000	(2,000)	-	-
Assistant SENDCO project	-	5,000	(5,000)	-	-
Health and physical development project	97	-	(97)	-	-
Snowdrop project	2,179	-	(2,179)	-	-
CalCo training	850	-	(299)	-	551
WSCC inclusion and improvement course	-	300	(300)	-	-
Money management skills	-	1,000	-	-	1,000
Vegetable garden project	-	1,935	(1,261)	-	674
Total restricted funds	25,829	29,754	(43,554)	(2,247)	9,782
Total funds	521,141	1,054,478	(926,213)	-	649,406

Notes to the Financial Statements for the Year Ended 31 December 2022

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General					
General Fund	58,684	767,208	(614,989)	12,704	223,607
Designated					
Capital Reserve	277,897	-	-	(6,192)	271,705
Total unrestricted funds	336,581	767,208	(614,989)	6,512	495,312
Restricted					
SENDCO salary grants	10,000	28,000	(28,000)	-	10,000
Magic Carpet	1,952	-	(1,952)	-	-
Early Years Pupil Premium	2,651	4,602	(2,821)	(1,919)	2,513
Disability AccessFund	4,904	4,920	(3,742)	-	6,082
Other assets funded by grants	8,901	-	(4,793)	-	4,108
Sensory Garden Project	3,259	-	(3,259)	-	-
Dishwasher	-	2,004	(2,004)	-	-
Salaries	-	17,685	(17,685)	-	-
Assistant SENDCO project	-	15,511	(15,511)	-	-
Bluebell mud kitchen	-	200	(200)	-	-
Health and physical development project	-	1,300	(1,203)	-	97
Snowdrop project	-	14,624	(7,852)	(4,593)	2,179
CalCo training	-	850	-	-	850
WSCC inclusion and improvement course	-	300	(300)	-	-
Total restricted funds	31,667	89,996	(89,322)	(6,512)	25,829
Total funds	368,248	857,204	(704,311)	-	521,141

The specific purposes for which the funds are to be applied are as follows:

Grants were received from sources including the Peter Harrison Foundation, BBC Children in Need and Henry Smith Charitable Trust during the year to meet specific costs, including salaries. Grants for funding fixed assets have been transferred to general funds at the date of the purchase of the asset. Other balances carried forward are expected to be spent in 2023.

The capital reserve is a designated fund, reflecting the net book value of the freehold and leasehold buildings, which is maintained for the purposes of fulfilling the charity's principal objects and so as to distinguish such amounts from those remaining available in the General Fund to service the day to day commitments.

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	34,269	265,513	-	299,782
Current assets	520,337	-	9,782	530,119
Current liabilities	(137,637)	-	-	(137,637)
Creditors over 1 year	(42,858)	-	-	(42,858)
Total net assets	374,111	265,513	9,782	649,406

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	24,700	271,705	4,107	300,512
Current assets	360,878	-	21,722	382,600
Current liabilities	(114,043)	-	-	(114,043)
Creditors over 1 year	(47,928)	-	-	(47,928)
Total net assets	223,607	271,705	25,829	521,141

20 Analysis of net funds

	At 1 January 2022	Financing cash flows	At 31 December 2022
	£	£	£
Cash at bank and in hand	378,209	145,098	523,307
Net debt	378,209	145,098	523,307

	At 1 January 2021	Financing cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	174,517	203,692	378,209
Net debt	174,517	203,692	378,209

21 APB Ethical Standards relevant circumstances

In common with many othoer businesses of our size and nature we use our auditors for the preparation of the financial statements.

22 Related party transactions

During the year the charity made the following related party transactions:

Nevalee Business Solutions Ltd
(K Thompson (trustee) is also a director of Nevalee Business Solutions Ltd (NBSL) . During the year NBSL provided IT support amounting to £1,212 on normal commercial terms.)
At the balance sheet date the amount due to Nevalee Business Solutions Ltd was £101 (2021 - £Nil).

Kamelia Kids

England & Wales - Charity number 1154939

Accounts

Charitable Incorporated Organisation - Registration number: 1154939

Kamelia Kids

Annual Report and Financial Statements

for the Year Ended 31 December 2021



Kamelia Kids

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Kamelia Kids

Reference and Administrative Details

Charity Registration Number	1154939
Patron	Lady Emma Barnard
Chair	K Haffenden
Trustees	P R Jarman L Smith G Launders K Thompson K Haffenden P Byfield A Harvey, (appointed on 6 September 2021)
Nursery Operations Director	S Charlesworth
Charity Communications Manager	D Calderwood
Principal Office	Wellesley Avenue Goring By Sea Worthing West Sussex BN12 4PN The charity is incorporated in England and Wales.
Bankers	HSBC Bank Warwick Street, Worthing 1 Warwick Street Worthing West Sussex BN11 3DE
Independent Examiner	Matthew Hodson FCA Hodson & Co Independent Examiner Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

Kamelia Kids

Trustees' Report

The Trustees' present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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).

Objectives and activities

Objects and aims

The objects of the Charity are as follows:
"To support all children particularly those with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances through the provision of facilities, help and education, including support to their families and carers, to enable them to achieve the best possible educational, developmental and other outcomes."

Objectives, strategies and activities

The Charity continues to fulfil its objects through the provision of early years learning and development to children of all abilities within a fully inclusive and integrated environment. The activities continue to be provided from the purpose-built premises in Goring by Sea and our beach hut on Goring seafront.

The Early Years Foundation Stage (EYFS) is the statutory framework for all early year's providers in England and sets the standards that all early year's providers must meet, originally launched in 2008, it was revised in September 2021. Ofsted regulate and inspect all early year's providers against the safeguarding and welfare requirements and areas of learning to determine how well children are kept safe and healthy.
Kamelia Kids pedagogy focuses on providing an inclusive and rich learning environment to prepare children for life in the twenty first century. Moreover, it aspires to give children the best start in life and to help them grow and develop into emotionally healthy individuals. Kamelia Kids curriculum is guided by the four overarching principles of the EYFS:

- Unique child
- Positive relationships
- Enabling environments
- Learning and developing

Careful thought is given to inform our enabling environments (indoors and outdoors), to provide resources, activities, and learning opportunities to meet each child's unique requirements, our curriculum is very flexible and responsive to follow children's interests and those totally unplanned learning opportunities that sometimes come out of the blue, such as it unexpectedly snowing, etc!

Play is at the core of learning, together with play-based experiences we have designed our curriculum to encourage children to learn, develop and flourish through exploring, experiencing, creating, discovering, relating to, and interacting with the world around them.

Assessment plays an important part in helping practitioners to recognise children's progress, understand their needs, and to plan experiences and activities that support children to move forward. Ongoing informative assessment involves practitioners knowing children's level of achievement and interest, and then shaping teaching and learning experiences for each child reflecting that knowledge.

Staff recruitment and retention in the Early Years sector remains a challenge. To ensure we have sufficient suitably qualified and experienced staff, Kamelia Kids Apprenticeship programme has been expanded and qualified staff are actively being encouraged to study for further Early Years qualifications. All staff take part in mandatory training and are continually upskilled to empower them to do their best with achievements being recognised through our policy of internal promotions and career advancements.

The Charity's commitment to ensuring that all children feel fully valued and cared for and that they and their families are given all the support they need remains our priority.

Public benefit

Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The nursery is regulated by OFSTED and currently has an OFSTED rating of 'Good' in all areas.

The considerable improvements in the nursery environment and growth in nursery occupancy achieved in 2020 has continued throughout 2021 despite the continued impact of the pandemic on our lives and operations. We have experienced an unprecedented increase in occupancy with the number of children on register increasing by 50% in 2021 and the trend is continuing into 2022. With this increase in occupancy has come an increase in SEND children now 33% of our total children on register. To meet the growing needs Kamelia Kids has employed more nursery staff including four Apprentices and all staff have been upskilled through continuous professional development and training. Our nursery staff includes several graduate level early years practitioners, a dedicated special educational needs co-ordinator (SENDCO) and Assistant SENDCO, all of whom are passionate about their profession and seek excellence in all they do.

The nursery environment is continually enhanced to facilitate this growth. Indoors practical additions such as new toilet cubicles to meet the criteria specified by Ofsted have been installed along with a commercial dishwasher and washing machine to replace the domestic appliances which were struggling to cope with the increased usage.

The outside areas have been further developed during 2021 with all three gardens now having a mud kitchen and work has started on a vegetable garden which is teaching children patience, responsibilities, developing their fine motor skills and promoting healthy eating. As well as having a sensory experience, they learn new vocabulary, improve their well-being, and stimulate their learning of all things new and wonderful. The plants are grown in raised beds making the vegetable garden accessible to all the children to benefit from and take part in the learning, the fun and the exercise.

Other new outdoor resources include a purpose built easily accessed stage area suitable for all our children where they can sing and act, either individually or as a group, this develops their speech and language skills, encourages role play and storytelling and improves listening skills. The purchase of a collection of teepees used as multi-functional dens has not only encouraged imagination and role play but also doubled up as a calm safe space for children who experience sensory overload.

Each child's needs and interests are different, so our practitioners use their professional judgement to understand what children know, what they can do, and what to do next to support and extend development and learning. In their day-to-day interactions with children, practitioners will respond to their own day-to-day observations about children's progress and the observations that parents and carers share.

Kamelia Kids

Trustees' Report

Kamelia Kids is known for its high standard of care and support of pre-school children living with a range of special needs and disabilities, as well as social, educational and additional needs. Around 33% of the children registered with us, have a Special Educational Need or Disability including complex medical needs requiring specialist care. A further 15% experience a range of milder educational needs and behavioural difficulties; whilst some children have poor verbal communication skills, reduced mobility, or struggle to understand, express their emotions or make confident, independent choices. Children's emotional wellbeing can also be compromised, and challenging behaviour is common. The remaining 52% are 'mainstream' children.

A Discretionary Charitable Discount (DCD) was introduced during the pandemic to support some families whereby Kamelia Kids waives part or all the nursery fees and/or cost of hot lunches on a temporary or ongoing basis depending on the circumstances of the child. By offering this charitable discount we can be sure that children with vulnerable backgrounds and/or living in households experiencing financial difficulty are getting a hot meal each day, are able to be cared for in a safe environment and provided with some stability and continuity in their lives. During 2021 the Charitable discretionary discount given amounted to £15,835.

The Snowdrop project was inspired by an increasing need for more childcare for disadvantaged families who are eligible for, or are in receipt of, the universal 15 hours of Free Entitlement funding. The project was launched in 2021 providing additional Early Years Funded sessions during term time for pre-school children of families experiencing financial hardship or other challenges and that do not require or cannot afford our regular day nursery sessions. The Snowdrop initiative has proved popular with 30 families so far benefitting from the project.

As part of our local authority's continued development of inclusive practice they ran a series of workshops on sharing developing inclusive practice and partnerships between schools and Early Years settings and our SENDCO was selected to be the Early Years representative demonstrating best practice to the attendees.

Financial review

2021 has been a year of substantial growth with occupancy and income increasing by 49%.

Kamelia Kids secured funding of £110k during 2021 for various projects and initiatives through the collaborative bid writing between the part-time fundraising consultant and the Charity Communications Manager, the main ones being: -

SENDCO project £43.5k
Health & Physical development project £1.3k
Snowdrop Project £14.6k
CAF Resilience Fund £17.7k

Local fundraising and donation support fared better this year at £4.8k.

Staff salaries continue to be our main expenditure.

Total income from activities has increased by 49% from £573,971 in 2020 to £857,204 in 2021, with expenditure increasing by 16% to £704,311 in 2021. The net income for 2021 was an amazing £152,893 compared to net loss of £30,996 in 2020. Unrestricted reserves not invested in property at 31st December 2021 increased significantly to £223,607 (2020 £58,684) of which £24,700 (2020 £21,609) was invested in fixtures and equipment. Currently the level of free reserves is £198,907 (2020 £37,075).

The Structure and Organisation Review carried out in the final quarter of 2020 was implemented in early 2021 and considerable progress has been made in overall efficiency savings and improving financial sustainability as demonstrated in the financial figures. The senior management team (SMT) are intent on building on the progress made and effecting continuous improvement.

Policy on reserves

The Trustees have reviewed their policy, taking into account guidance by the Charity Commission, so as to establish an acceptable level of reserves which is the cornerstone of the prudent financial management of the Charity.

Based on six months running costs, the aspiration of the Trustees is to hold sufficient unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity. This amounts to approximately £300k, currently the level of free reserves is £198,907 (2020 £37,075). The trustees continue to monitor this closely to safeguard the 'free reserves' and continue to increase them to an appropriate level.

Plans for future periods

Aims and key objectives for future periods

The Quality Improvement and Business Development Plan has short, medium and long-term objectives alongside key objectives, guiding principles and outcomes. This plan has enabled Kamelia Kids to extend and expand its range of services to accommodate children of all abilities, heighten our profile and increase our overall occupancy. Headed up by the senior management and nursery management teams the following five key areas from 2021 are to be taken forward for development/improvement in 2022.

- SEND
- Communication and Language
- Physical, Oral Health and Nutrition – for both children and staff
- Outside Gardens and Play Area
- Sustainability – environmentally and financially

Kamelia Kids is committed to teaching children the impact of climate change and to protect our environment.

Our staff are our greatest asset, their wellbeing is crucial to the successful operation of the nursery, the last two years have seen unprecedented challenges with the pandemic, so investment in staff health and wellbeing is a priority for the future to ensure the effective operation of the nursery and staff retention.

Going concern

Kamelia Kids has gone from strength to strength in this last year and with the free reserves now standing at £198,907 the Trustees are confident that Kamelia Kids has a sound future.

Structure, governance and management

Nature of governing document

The Charity became a Charitable Incorporated Organisation (CIO) with a revised Constitution and a new charity number (1154939) in December 2013. For accounting purposes, the transfer was effective from 1st January 2014. A year later the Charity amended its objects and adopted the working name Kamelia Kids. In December 2019 the working name of Kamelia Kids was adopted as the legal name of the Charity.

Recruitment and appointment of trustees

Trustees are elected and removed by the Board of Trustees. The maximum number of Trustees shall be 9 and the minimum shall be 3.

The Trustees who served during the year are listed on Page 1. The Trustees at the date of approval of the Financial Statements remain the same as those listed on Page 1.

Induction and training of trustees

Prospective Trustees are invited to the nursery and shown the range of activities that the Charity provides, and they are also invited to attend a Trustees meeting. Once appointed Trustees undergo relevant induction training including a welcome pack.

The Board of Trustees continue to look to recruit new trustees with relevant skills.

Organisational structure

The Charity is managed by a board of Trustees who meet at least quarterly (with management attending as appropriate). The implementation of the Structure and Organisation Review in early 2021 resulted in the Trustees delegating overall day-to-day management of the organisation to the Nursery Operations Director (formerly Nursery Manager). The Charity Communications Manager (formerly Marketing and Communications Manager) the Finance Manager and the two joint Deputy Nursery Managers all report directly to the Nursery Operations Director.

The Nursery is regulated by OFSTED.

Financial instruments

Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Kamelia Kids

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 annual report was approved by the trustees of the charity on 26/5/2022. and signed on its behalf by:

K Haffenden
Chair and Trustee

Kamelia Kids

Independent Examiner's Report to the trustees of Kamelia Kids

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 23.

Respective responsibilities of trustees and examiner

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

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act, and in carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

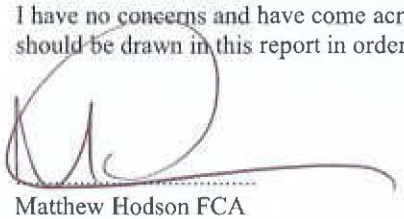
Independent examiner's statement

Since Kamelia Kids'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 member of ICAEW, 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 Kamelia Kids as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
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. ; 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.



Matthew Hodson FCA
Independent Examiner
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 26/05/22

Kamelia Kids

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	30,335	80,474	110,809
Charitable activities	4	735,216	9,522	744,738
Other trading activities	5	522	-	522
Investment income		43	-	43
Other income		1,092	-	1,092
Total income		767,208	89,996	857,204
Expenditure on:				
Raising funds	6	(13,433)	-	(13,433)
Charitable activities	7	(601,556)	(89,322)	(690,878)
Total expenditure		(614,989)	(89,322)	(704,311)
Net income		152,219	674	152,893
Transfers between funds		6,512	(6,512)	-
Net movement in funds		158,731	(5,838)	152,893
Reconciliation of funds				
Total funds brought forward		336,581	31,667	368,248
Total funds carried forward	16	495,312	25,829	521,141

The notes on pages 13 to 23 form an integral part of these financial statements.

Kamelia Kids

Statement of Financial Activities for the Year Ended 31 December 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Comparative - 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	36,233	68,577	104,810
Charitable activities	4	456,410	11,476	467,886
Other trading activities	5	437	-	437
Investment income		155	-	155
Other income		683	-	683
Total income		493,918	80,053	573,971
Expenditure on:				
Raising funds	6	(10,265)	-	(10,265)
Charitable activities	7	(519,296)	(75,406)	(594,702)
Total expenditure		(529,561)	(75,406)	(604,967)
Net (expenditure)/income		(35,643)	4,647	(30,996)
Transfers between funds		21,724	(21,724)	-
Net movement in funds		(13,919)	(17,077)	(30,996)
Reconciliation of funds				
Total funds brought forward		350,500	48,744	399,244
Total funds carried forward	16	336,581	31,667	368,248

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 and 2020 is shown in note 16.

Kamelia Kids

(Registration number: 1154939)
Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	10	300,512	308,406
Current assets			
Debtors	11	4,391	4,148
Cash at bank and in hand	12	378,209	174,517
		382,600	178,665
Creditors: Amounts falling due within one year	13	(114,043)	(68,823)
Net current assets		268,557	109,842
Total assets less current liabilities		569,069	418,248
Creditors: Amounts falling due after more than one year	14	(47,928)	(50,000)
Net assets		521,141	368,248
Funds of the charity:			
Restricted income funds			
Restricted funds	16	25,829	31,667
Unrestricted income funds			
Unrestricted funds		495,312	336,581
Total funds	16	521,141	368,248

The financial statements on pages 9 to 23 were approved by the trustees, and authorised for issue on 26.5.2022 and signed on their behalf by:



K Haffenden
Chair and Trustee

Kamelia Kids

Statement of Cash Flows for the Year Ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income/(expenditure)		152,893	(30,996)
Adjustments to cash flows from non-cash items			
Depreciation	7	18,664	16,961
Investment income		(43)	(155)
		171,514	(14,190)
Working capital adjustments			
Increase in debtors	11	(243)	(645)
Increase in creditors	13	45,220	7,515
Net cash flows from operating activities		216,491	(7,320)
Cash flows from investing activities			
Interest receivable and similar income		43	155
Purchase of tangible fixed assets	10	(10,770)	(24,869)
Net cash flows from investing activities		(10,727)	(24,714)
Cash flows from financing activities			
Repayment of loans and borrowings	13	(2,072)	50,000
Net increase in cash and cash equivalents		203,692	17,966
Cash and cash equivalents at 1 January		174,517	156,551
Cash and cash equivalents at 31 December		378,209	174,517

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 December 2021

1 Charity status

The charity is a charitable incorporated organisation, incorporated in England and Wales under the Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The accounts include the results of the charity's operations which are described in the Trustees' report, all of which are continuing.

Basis of preparation

Kamelia Kids meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

(i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
(ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
(iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property (beach hut)	10% straight line

Leasehold buildings, extensions and alterations	Period of lease (99 years from 11.9.78)
Property improvements	20% straight line
Equipment	20% straight line
Computer equipment	25% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Note	2021 £	2020 £
Restricted			
Individuals		2,004	83
BBC Children In Need		10,000	10,000
Camelia Botnar Foundation		-	25,000
Trusts - various		18,550	20,594
Early Years Teacher Status grant		-	4,900
Peter Harrison Foundation		8,000	8,000
West Sussex County Council		1,600	-
CAF Resilience Fund		17,685	-
Henry Smith Charitable Trust		10,000	-
Sussex Community Foundation		4,511	-
Southover Manor Educational Trust		8,124	-
		80,474	68,577
Unrestricted			
Individuals		544	2,395
Trusts - other		2,750	-
Other organisations		12,976	550
Government grants - CJRS/Covid SSP		14,065	33,288
		30,335	36,233
		110,809	104,810

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	735,216	9,522	744,738
Total for 2021	735,216	9,522	744,738
Total for 2020	456,410	11,476	467,886

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising income;		
Other fundraising income	522	522
Total for 2021	522	522
Total for 2020	437	437

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2021 £	Total 2020 £
Marketing and publicity		2,513	2,513	2,026
Other direct costs of generating voluntary income		10,920	10,920	8,239
		13,433	13,433	10,265

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2021 £
Staff and support costs	461,575	111,159	572,734
Premises	39,548	17,768	57,316
Nursery expenses	40,371	-	40,371
Depreciation	17,763	665	18,428
Governance costs	-	2,029	2,029
	559,257	131,621	690,878

	Activity undertaken directly £	Activity support costs £	2020 £
Staff and support costs	376,447	107,151	483,598
Premises	60,422	17,901	78,323
Nursery expenses	14,079	-	14,079
Depreciation	16,062	665	16,727
Governance costs	-	1,975	1,975
	467,010	127,692	594,702

£601,556 (2020 - £519,296) of the above expenditure was attributable to unrestricted funds and £89,322 (2020 - £75,406) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £2,029 (2020 - £1,975) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,794	1,794	1,740
Depreciation, amortisation and other similar costs	235	235	235
	2,029	2,029	1,975

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	509,948	435,063
Social security costs	26,781	22,156
Pension costs	7,999	6,480
	544,728	463,699

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Direct charitable expenditure	22	18
Support costs	4	4
	26	22

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

The Trustees' consider the key management personnel of the charity to consist of the Nursery Operations Director, the Charity Communications Manager, The Finance Manager, and the Deputy Nursery Manager. The total employee benefits of the key management personnel of the charity were £125,220 (2020 - £129,663).

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2021	718,540	213,583	932,123
Additions	-	10,770	10,770
At 31 December 2021	718,540	224,353	942,893
Depreciation			
At 1 January 2021	440,643	183,074	623,717
Charge for the year	6,192	12,472	18,664
At 31 December 2021	446,835	195,546	642,381
Net book value			
At 31 December 2021	271,705	28,807	300,512
At 31 December 2020	277,897	30,509	308,406

Included within the net book value of land and buildings above is £9,000 (2020 - £10,500) in respect of freehold land and buildings and £262,705 (2020 - £267,397) in respect of leaseholds.

11 Debtors

	2021 £	2020 £
Trade debtors	-	234
Prepayments	3,388	3,440
Other debtors	1,003	474
	4,391	4,148

12 Cash and cash equivalents

	2021	2020
	£	£
Cash on hand	68	70
Cash at bank	67,160	33,514
Short-term deposits	310,981	140,933
	378,209	174,517

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	4,244	3,104
Other taxation and social security	6,956	6,849
Other creditors	98,836	52,913
Accruals	4,007	5,957
	114,043	68,823

14 Creditors: amounts falling due after one year

	2021	2020
	£	£
Other loans	47,928	50,000

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £7,999 (2020 - £6,480).

16 Funds

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted funds					
General					
General Fund	58,684	767,208	(614,989)	12,704	223,607
Designated					
Capital Reserve	277,897	-	-	(6,192)	271,705
Total unrestricted funds	336,581	767,208	(614,989)	6,512	495,312
Restricted funds					
SENDCO salary grants	10,000	28,000	(28,000)	-	10,000
Magic Carpet	1,952	-	(1,952)	-	-
Early Years Pupil Premium	2,651	4,602	(2,821)	(1,919)	2,513
Disability AccessFund	4,904	4,920	(3,742)	-	6,082
Other assets funded by grants	8,901	-	(4,793)	-	4,108
Sensory Garden Project	3,259	-	(3,259)	-	-
Dishwasher	-	2,004	(2,004)	-	-
Salaries	-	17,685	(17,685)	-	-
Assistant SENDCO project	-	15,511	(15,511)	-	-
Bluebell mud kitchen	-	200	(200)	-	-
Health and physical development project	-	1,300	(1,203)	-	97
Snowdrop project	-	14,624	(7,852)	(4,593)	2,179
CalCo training	-	850	-	-	850
WSCC inclusion and improvement course	-	300	(300)	-	-
Total restricted funds	31,667	89,996	(89,322)	(6,512)	25,829
Total funds	368,248	857,204	(704,311)	-	521,141

Notes to the Financial Statements for the Year Ended 31 December 2021

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General					
General Fund	66,411	493,918	(529,561)	27,916	58,684
Designated					
Capital Reserve	284,089	-	-	(6,192)	277,897
Total unrestricted funds	350,500	493,918	(529,561)	21,724	336,581
Restricted					
Makaton Training	150	-	(150)	-	-
Support staff and staff cover	-	4,900	(4,900)	-	-
SENDCO salary grants	10,000	28,000	(28,000)	-	10,000
Magic Carpet	19,442	-	(1,578)	(15,912)	1,952
Early Years Pupil Premium	394	3,481	(550)	(674)	2,651
Building Maintenance	1,541	-	(1,541)	-	-
Disability AccessFund	3,171	7,995	(3,648)	(2,614)	4,904
Other assets funded by grants	14,046	-	(5,145)	-	8,901
Sensory Garden Project	-	6,449	(666)	(2,524)	3,259
Boiler/heating Project	-	29,228	(29,228)	-	-
Total restricted funds	48,744	80,053	(75,406)	(21,724)	31,667
Total funds	399,244	573,971	(604,967)	-	368,248

The specific purposes for which the funds are to be applied are as follows:

Grants were received from sources including the Peter Harrison Foundation, BBC Children in Need, Henry Smith Charitable Trust, Sussex Community Foundation and Southover Manor Educational Trust during the year to meet specific costs, including salaries and capital expenditure. Grants for funding fixed assets have been transferred to general funds at the date of the purchase of the asset. Other balances carried forward are expected to be spent in 2022.

The capital reserve is a designated fund, reflecting the net book value of the freehold and leasehold buildings, which is maintained for the purposes of fulfilling the charity's principal objects and so as to distinguish such amounts from those remaining available in the General Fund to service the day to day commitments.

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	24,700	271,705	4,107	300,512
Current assets	360,878	-	21,722	382,600
Current liabilities	(114,043)	-	-	(114,043)
Creditors over 1 year	(47,928)	-	-	(47,928)
Total net assets	223,607	271,705	25,829	521,141

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	21,609	277,897	8,900	308,406
Current assets	155,898	-	22,767	178,665
Current liabilities	(68,823)	-	-	(68,823)
Creditors over 1 year	(50,000)	-	-	(50,000)
Total net assets	58,684	277,897	31,667	368,248

18 Analysis of net funds

	At 1 January 2021	Financing cash flows	At 31 December 2021
	£	£	£
Cash at bank and in hand	174,517	203,692	378,209
Net debt	174,517	203,692	378,209

	At 1 January 2020	Financing cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	156,551	17,966	174,517
Net debt	156,551	17,966	174,517

19 Related party transactions

There were no related party transactions in the year.

Kamelia Kids

England & Wales - Charity number 1154939

Accounts

Charitable Incorporated Orgranisation - Registration number: 1154939

Kamelia Kids

Annual Report and Financial Statements

for the Year Ended 31 December 2020



Kamelia Kids

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Kamelia Kids

Reference and Administrative Details

Charity Registration Number	1154939
Patron	Lady Emma Barnard
Chair	K Haffenden
Trustees	P R Jarman L Smith G Launders K Thompson K Haffenden P Byfield
Charity Communications Manager	D Calderwood
Nursery Operations Director	Suzanne Charlesworth
Principal Office	Wellesley Avenue Goring By Sea Worthing West Sussex BN12 4PN
	The charity is incorporated in England and Wales.
Bankers	HSBC Bank Warwick Street, Worthing 1 Warwick Street Worthing West Sussex BN11 3DE
Independent Examiner	Matthew Hodson FCA Hodson & Co Independent Examiner Wiston House 1 Wiston Avenue Worthing West Sussex BN14 7QL

Kamelia Kids

Trustees' Report

The Trustees' present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and 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).

Objectives and activities

Objects and aims

The objects of the Charity are as follows:
"To support all children particularly those with special and additional needs due to sickness, physical or mental disability, poverty or social and economic circumstances through the provision of facilities, help and education, including support to their families and carers, to enable them to achieve the best possible educational, developmental and other outcomes."

Objectives, strategies and activities

The Charity has continued to fulfil its objects by providing early years learning and development to children of all abilities within a fully inclusive and integrated environment. The activities continue to be provided from the purpose built premises in Goring by Sea as well as our beach hut on Goring seafront.

The charity strives to continually enhance the nursery environment to ensure the nursery can provide an inclusive, safe, stimulating and welcoming environment where, according to their needs, children are given opportunities to flourish in all areas of their development, through play, exploration and active and creative experiences in and outdoors. The refurbishment of our sensory room and installation of a state-of-the-art floor projection system known as the ''Magic Carpet'' has enabled access to interactive and sensory equipment which is essential to the Charity's work particularly with children who have communication and mobility challenges. The improvement of the outdoor spaces is providing children with activities to enhance their learning and development experience.

The integrated and inclusive model of service delivery continues to be successful and highly positive with all children receiving the best education and support and benefitting from our highly skilled and specialist staff team. The progress and achievements of all children are closely monitored and recorded in relation to their overall development.

Activities and experiences are planned to help children express their feelings and emotions, develop physical skills and to maximise their well-being. This year has been challenging to find ways of delivering our service during the coronavirus pandemic to benefit as many of our children as possible. The Nursery Manager and her team worked in close partnership with parents and carers to ensure that the needs of our children were met to the best of our ability given the restrictions within which we had to work. An Assistant SENDCo (Special educational needs and disabilities coordinator) was appointed to work alongside and support our SENDCo to address the changing and increasing needs that local vulnerable and disadvantaged families were experiencing. Daily intensive 1-1 and group support was provided to children and their families, including those shielding at home due to health issues.

The Charity's commitment to ensuring that all children feel fully valued and cared for and that they and their families are given all the support they need remains our priority.

Trustees' Report

Public benefit

Activities undertaken to further public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The nursery provides a safe, stimulating and supportive environment embracing early years pedagogy and theory to inform delivery of the Early Years Foundation Stage framework to the highest standard. The nursery is regulated by OFSTED and to meet the stringent standards there is clear focus and regular review of Nursery Improvement Plans. The nursery has an OFSTED rating of 'Good' in all areas.

The Quality Improvement and Business Development Plan covering short, medium and long-term goals was implemented in 2019 has been regularly updated throughout 2020 and into 2021.

2020 has been a year of challenges and achievements in all aspects of the Charity's work. Challenges in adapting to the ever-changing situation presented by the pandemic in terms of providing our service and financially. However careful management combined with strategic guidance has resulted in amazing achievements in improving the nursery environment and the growth in the nursery occupancy.

The refurbishment of the Sensory Room and installation of the Magic Carpet Projection System has provided an extraordinary, highly engaging and fun experience which can be adapted to suit all children, especially for children with a range of special educational needs and disabilities. It has proved to be invaluable in encouraging friendship-building when such essential development has been limited outside the nursery environment due to the coronavirus restrictions.

The transformation of an outdoor area into a Sensory and Wellbeing Garden has provided a special area dedicated to helping our children with special needs and disabilities to experience the outdoors in a way that stimulates their senses and encourages our children with communication issues (such as those with autism) to better articulate their wants and needs which all enriches their personal, social and emotional development.

Occupancy was significantly affected by the limitations placed upon the nursery during the lockdowns, however we continued to provide our service to the key worker and vulnerable children allowed to attend and provided remote contact to many of our children. From 1 June 2020 we were allowed to welcome back all our children and the staff that had been furloughed. September saw the nursery's occupancy increase to pre-coronavirus levels and steady growth continued to the end of the year with the first quarter of 2021 seeing a 24% increase in occupancy. The Nursery Manager and her team showed immense resilience, commitment, determination and compassion during these unprecedented times, with smiles on their faces and a heartfelt desire to serve and care for the children and their families.

Kamelia Kids

Trustees' Report

Kamelia Kids is known for its high standard of care and support of pre-school children living with a range of special needs and disabilities, as well as social, educational and additional needs. Of the children registered with us, around 25% have a Special Educational Need or Disability including complex medical needs requiring specialist care. A further 15% experience a range of milder educational needs and behavioural difficulties; whilst some children have poor verbal communication skills, reduced mobility, or struggle to understand, express their emotions or make confident, independent choices. Children's emotional wellbeing can also be compromised and challenging behaviour is common. The remaining 60% are 'mainstream' children – though several of this cohort also have a range of milder educational needs.

Our nursery staff include a number of graduate level early years practitioners, a dedicated special educational needs co-ordinator (SENDCO) and Assistant SENDCo, all of whom are passionate about their profession and seek excellence in all they do through continuous professional development and training. Despite the coronavirus restrictions we continued to support and make a difference to some of the most vulnerable children living in and around our local community, including those with severe learning difficulties and/or complex medical and physical disabilities as well as those from deprived economic and vulnerable backgrounds and a number for whom English is not the spoken language in their home environment.

Trustees' Report

Financial review

Nursery income was unsurprisingly lower this year than the previous year due to occupancy restrictions imposed during the lockdowns, however, use of the government's Coronavirus Job Retention scheme helped to mitigate this.

The collaborative bid writing between the part-time fundraising consultant and the Marketing and Communications Manager has continued throughout 2020 securing funding for a number of projects to improve the nursery environment, including the following:-

Sensory Garden Project - Co-op Local Community Support - £5.4k, Hays Travel Foundation - £1k
Magic Carpet Sensory Project - Awards for All - £9.7k, Morrisons Foundation - £9.7k
New Heating System - Camelia Botnar Foundation - £25K, Screwfix Foundation - £4.2k

Alongside this we have received the second year of funding for the SENDCO project - £28k in total.

Local fundraising and donation support suffered this year with some of our committed donors unable to carry out their usual events.

Staff salaries continue to be our main cost but equally staff are our greatest asset.

Other expenditure in 2020 included £29k spent on a new heating system to replace the 40 year old unreliable and inefficient boiler helping to reduce the impact on the environment and the utility bills. We also bought a fogging sanitiser which is a safe and efficient way of sanitising a room or open space in as little as 30 seconds, enhancing our nursery in house cleaning.

Total income from activities has fallen slightly £585,747 in 2019 to £573,971 in 2020, and costs have increased by £27k on the previous year. The net loss for 2020 was £30,996 compared to net income of £7,905 in 2019. Unrestricted reserves not invested in property at 31st December 2020 decreased slightly to £58,684 (2019 £66,411) of which £21,609 (2019 £2,363) was invested in fixtures and equipment. Currently the level of free reserves is £37,075 (2019 £64,048).

The Trustees have always aimed to achieve business sustainability, 2020 was a challenging year both financially and operationally. Recognising the difficulties faced the Trustees worked closely with the senior management team (SMT) to carry out a Structure and Organisation Review in the final quarter of 2020 with the aim of delivering overall efficiency savings and ensuring financial sustainability. The resulting changes have already started to have a significant impact e.g. increased marketing, an adjusted fee structure and better use of space has seen nursery income exceed budget by £26k in the first quarter of 2021.

Policy on reserves

The Trustees have reviewed their policy, taking into account guidance by the Charity Commission, so as to establish an acceptable level of reserves which is the cornerstone of the prudent financial management of the Charity.

The aspiration of the Trustees is to hold sufficient funds whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the Charity should be based on running costs for six months. This amounts to approximately £260k, currently the level of free reserves is £37,075 (2019 £64,048). The trustees continue to monitor this closely to safeguard the 'free reserves' and increase them to an appropriate level.

Plans for future periods

Aims and key objectives for future periods

Project Snowdrop -
Kamelia Kids has deep community roots and a commitment to putting local families' and children's voices at the heart of everything we do. Our unique nursery-family partnerships are further strengthened through use of a parents' Facebook group, regular Zoom / phone calls and conversations. These frequent interactions mean that our staff are tuned in to what parents and carers are thinking, and it has been their insight that has highlighted the need for - and informed the development of - 'Project Snowdrop'. The aim is to repurpose a large, rarely-used part of the nursery 'The Snowdrop Room' into a setting for 3-hour morning and/or afternoon sessions with up to 24 places targeted at families experiencing financial hardship or other challenges. The catalyst for 'Snowdrop' has been the increasing demand for (and shortage of) local nursery places, and the need that has been identified for a more tailored childcare 'offer' for disadvantaged families who are eligible for, or in receipt of, the universal 15 hours' Free Entitlement funding.

Further enhancement to the outdoor environment -
Being outdoors has a positive impact on children's sense of well-being and helps all aspects of children's development. Playing outside gives first hand contact with the weather, seasons and the natural world, offering freedom to explore, use their senses and be physically active. A beautifully constructed (with the assistance of a parent) bespoke mud kitchen has been built in the Toddlers play area and fundraising is currently underway to enable a mud kitchen to be built in the Pre-schoolers playground.

Going concern

Kamelia Kids remained open throughout the whole of the pandemic providing our service to the key worker and vulnerable children who were allowed to attend alongside providing as much virtual contact and support as we could to the children and families unable to attend in person.

The reduced nursery fees income was offset by furloughing a proportion of staff and claiming the government funded Coronavirus Job Retention Scheme grant (CJRS) (£32,593). During the first lockdown period we had a number of vulnerable children from settings that had closed attending our nursery for which we made no additional charge. Since the return of all our children we have continued to give our discretionary charitable discount to families experiencing financial hardship and children from disadvantaged backgrounds. Whilst this put a strain on our limited financial reserves it served as a catalyst for change and as a result a number of strategic decisions have been implemented in order to streamline the organisation, better utilise the ample space we are so fortunate to have at our premises and implement an 'aggressive' marketing campaign which has seen the number of children on our register increase from 107 in November 2020 to 151 in May 2021.

At the start of the pandemic the only government grant we were eligible for was the CJRS but as time progressed and criteria changed we were successful in our application for the local government additional restrictions grant (£9K received March 2021) and we received £17k in January 2021 from the Charitable Aid Foundation (CAF) resilience fund.

With the growth in occupancy, the income from the COVID grants and other measures put in place over the last few months the Trustees are confident that Kamelia Kids has a sound future.

Kamelia Kids

Trustees' Report

Structure, governance and management

Nature of governing document

The Charity became a Charitable Incorporated Organisation (CIO) with a revised Constitution and a new charity number (1154939) in December 2013. For accounting purposes the transfer was effective from 1st January 2014. A year later the Charity amended its objects and adopted the working name Kamelia Kids. In December 2019 the working name of Kamelia Kids was adopted as the legal name of the Charity.

Recruitment and appointment of trustees

Trustees are elected and removed by the Board of Trustees. The maximum number of Trustees shall be 9 and the minimum shall be 3.

The Trustees who served during the year are listed on Page 1. The Trustees at the date of approval of the Financial Statements remain the same as those listed on Page 1.

Induction and training of trustees

Prospective Trustees are invited to the centre and shown the range of activities that the Charity provides and they are also invited to attend a Trustees meeting. Once appointed Trustees undergo relevant induction training including a welcome pack.

The Board of Trustees continue to look to recruit new trustees with relevant skills.

Organisational structure

The Charity is managed by a board of Trustees who meet at least quarterly (with management attending as appropriate). The operational management of the Charity has in the past been delegated to the management team comprising the Marketing and Communications Manager, Nursery Manager and Finance Manager. Following on from the Structure and Organisation Review at the end of 2020 the management team was streamlined with effect from 1 May 2021. The Trustees have delegated overall day-to-day management of the organisation to the Nursery Operations Director (formerly Nursery Manager). The Charity Communications Manager (formerly Marketing and Communications Manager) the Finance Manager and the Deputy Nursery Manager all report directly to the Nursery Operations Director.

The Nursery is regulated by OFSTED.

Financial instruments

Objectives and policies

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 annual report was approved by the trustees of the charity on 29 June 2021 and signed on its behalf by:

K Haffenden
Chair and Trustee

Kamelia Kids

Independent Examiner's Report to the trustees of Kamelia Kids

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 24.

Respective responsibilities of trustees and examiner

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

I report in respect of my examination of the Trustees' accounts carried out under section 145 of the 2011 Act, and 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 Kamelia Kids'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 member of ICAEW, 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 Kamelia Kids as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
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. ; 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.



.....

Matthew Hodson FCA
Independent Examiner
Wiston House
1 Wiston Avenue
Worthing
West Sussex
BN14 7QL

Date: 29/06/21

Kamelia Kids

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	36,233	68,577	104,810
Charitable activities	4	456,410	11,476	467,886
Other trading activities	5	437	-	437
Investment income		155	-	155
Other income		683	-	683
Total income		493,918	80,053	573,971
Expenditure on:				
Raising funds	6	(10,265)	-	(10,265)
Charitable activities	7	(519,296)	(75,406)	(594,702)
Total expenditure		(529,561)	(75,406)	(604,967)
Net (expenditure)/income		(35,643)	4,647	(30,996)
Transfers between funds		21,724	(21,724)	-
Net movement in funds		(13,919)	(17,077)	(30,996)
Reconciliation of funds				
Total funds brought forward		350,500	48,744	399,244
Total funds carried forward	16	336,581	31,667	368,248

The notes on pages 14 to 24 form an integral part of these financial statements.

Kamelia Kids

Statement of Financial Activities for the Year Ended 31 December 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Comparative - 31 December 2019

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	4,769	91,357	96,126
Charitable activities	4	480,719	6,387	487,106
Other trading activities	5	790	-	790
Investment income		621	-	621
Other income		1,104	-	1,104
Total income		488,003	97,744	585,747
Expenditure on:				
Raising funds	6	(12,508)	-	(12,508)
Charitable activities	7	(493,046)	(72,288)	(565,334)
Total expenditure		(505,554)	(72,288)	(577,842)
Net (expenditure)/income		(17,551)	25,456	7,905
Transfers between funds		(1,868)	1,868	-
Net movement in funds		(19,419)	27,324	7,905
Reconciliation of funds				
Total funds brought forward		369,919	21,420	391,339
Total funds carried forward	16	350,500	48,744	399,244

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 16.

Kamelia Kids

(Registration number: 1154939)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	10	308,406	300,498
Current assets			
Debtors	11	4,148	3,503
Cash at bank and in hand	12	174,517	156,551
		178,665	160,054
Creditors: Amounts falling due within one year	13	(68,823)	(61,308)
Net current assets		109,842	98,746
Total assets less current liabilities		418,248	399,244
Creditors: Amounts falling due after more than one year	14	(50,000)	-
Net assets		368,248	399,244
Funds of the charity:			
Restricted income funds			
Restricted funds	16	31,667	48,744
Unrestricted income funds			
Unrestricted funds		336,581	350,500
Total funds	16	368,248	399,244

The financial statements on pages 10 to 24 were approved by the trustees, and authorised for issue on 29 June 2021 and signed on their behalf by:

K Haffenden
Chair and Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

Kamelia Kids

Statement of Cash Flows for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash (expenditure)/income		(30,996)	7,905
Adjustments to cash flows from non-cash items			
Depreciation	7	16,961	13,963
Investment income		(155)	(621)
		(14,190)	21,247
Working capital adjustments			
(Increase)/decrease in debtors	11	(645)	23,808
Increase/(decrease) in creditors	13	7,515	(2,255)
Net cash flows from operating activities		(7,320)	42,800
Cash flows from investing activities			
Interest receivable and similar income		155	621
Purchase of tangible fixed assets	10	(24,869)	(6,212)
Net cash flows from investing activities		(24,714)	(5,591)
Cash flows from financing activities			
Repayment of loans and borrowings	13	50,000	-
Net increase in cash and cash equivalents		17,966	37,209
Cash and cash equivalents at 1 January		156,551	119,342
Cash and cash equivalents at 31 December		174,517	156,551

All of the cash flows are derived from continuing operations during the above two periods.

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Charity status

The charity is a charitable incorporated organisation, incorporated in England and Wales under the Charities Act 2011. The address of the registered office is provided in Reference and administrative details. Details of the charity's operations are provided in the Report of the Trustees.

These financial statements were authorised for issue by the trustees on 29 June 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The accounts include the results of the charity's operations which are described in the Trustees' report, all of which are continuing.

Basis of preparation

Kamelia Kids meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property (beach hut)	10% straight line
Leasehold buildings, extensions and alterations	Period of lease (99 years from 11.9.78)
Property improvements	20% straight line
Equipment	20% straight line
Computer equipment	25% straight line

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Note	2020 £	2019 £
Restricted			
Individuals		83	26
Awards for All		-	9,721
BBC Children In Need		10,000	10,000
Camelia Botnar Foundation		25,000	35,000
Trusts - various		20,594	33,510
Early years Teacher Status Grant		4,900	2,100
Peter Harrison Foundation		8,000	-
Other Organisations		-	1,000
		68,577	91,357
Unrestricted			
Individuals		2,395	2,609
Trusts - other		-	1,000
Other organisations		550	2,798
Legacies		-	(1,638)
Government grants - CJRS/Covid SSP		33,288	-
		36,233	4,769
		104,810	96,126

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
	456,410	11,476	467,886
Total for 2020	456,410	11,476	467,886
Total for 2019	480,719	6,387	487,106

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Fundraising income;		
Other fundraising income	437	437
Total for 2020	437	437
Total for 2019	790	790

6 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £	Total 2020 £	Total 2019 £
Marketing and publicity		2,026	2,026	2,437
Other direct costs of generating voluntary income		8,239	8,239	10,071
		10,265	10,265	12,508

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2020 £
Staff and support costs	376,447	107,151	483,598
Pemises	60,422	17,901	78,323
Nursery expenses	14,079	-	14,079
Depreciation	16,062	665	16,727
Governance costs	-	1,975	1,975
	467,010	127,692	594,702

	Activity undertaken directly £	Activity support costs £	2019 £
Staff and support costs	374,342	110,498	484,840
Pemises	34,061	18,305	52,366
Nursery expenses	10,384	-	10,384
Depreciation	12,993	736	13,729
Governance costs	-	4,015	4,015
	431,780	133,554	565,334

£519,296 (2019 - £493,046) of the above expenditure was attributable to unrestricted funds and £75,406 (2019 - £72,288) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £1,975 (2019 - £4,015) which relate directly to charitable activities. See note 8 for further details.

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2020 £	Total 2019 £
Independent examiner fees			
Examination of the financial statements	1,740	1,740	1,616
Depreciation, amortisation and other similar costs	235	235	235
Other governance costs	-	-	2,164
	1,975	1,975	4,015

All governance costs are attributable to unrestricted funds for both years.

9 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	435,063	433,959
Social security costs	22,156	23,604
Pension costs	6,480	5,938
	463,699	463,501

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020 No	2019 No
Direct charitable expenditure	18	18
Support costs	4	4
	22	22

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

The Trustees' consider the key management personnel of the charity to consist of the Nursery Operations Director, the Charity Communications Manager, The Finance Manager, and the Deputy Nursery Manager. The total employee benefits of the key management personnel of the charity were £129,663 (2019 - £123,745).

10 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 January 2020	718,540	188,714	907,254
Additions	-	24,869	24,869
At 31 December 2020	718,540	213,583	932,123
Depreciation			
At 1 January 2020	434,451	172,305	606,756
Charge for the year	6,192	10,769	16,961
At 31 December 2020	440,643	183,074	623,717
Net book value			
At 31 December 2020	277,897	30,509	308,406
At 31 December 2019	284,089	16,409	300,498

Included within the net book value of land and buildings above is £10,500 (2019 - £12,000) in respect of freehold land and buildings and £267,397 (2019 - £272,089) in respect of leaseholds.

11 Debtors

	2020 £	2019 £
Trade debtors	234	6
Prepayments	3,440	3,467
Other debtors	474	30
	4,148	3,503

12 Cash and cash equivalents

	2020	2019
	£	£
Cash on hand	70	87
Cash at bank	33,514	55,907
Short-term deposits	140,933	100,557
	174,517	156,551

13 Creditors: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	3,104	3,657
Other taxation and social security	6,849	5,567
Other creditors	52,913	46,639
Accruals	5,957	5,445
	68,823	61,308

14 Creditors: amounts falling due after one year

	2020
	£
Other loans	50,000

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £6,480 (2019 - £5,938).

Notes to the Financial Statements for the Year Ended 31 December 2020

16 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
Unrestricted funds					
General					
General Fund	66,411	493,918	(529,561)	27,916	58,684
Designated					
Capital Reserve	284,089	-	-	(6,192)	277,897
Total unrestricted funds	350,500	493,918	(529,561)	21,724	336,581
Restricted funds					
Makaton Training	150	-	(150)	-	-
Support staff and staff cover	-	4,900	(4,900)	-	-
SENCO Salary Grants	10,000	28,000	(28,000)	-	10,000
Magic Carpet	19,442	-	(1,578)	(15,912)	1,952
Building Maintenance	1,541	-	(1,541)	-	-
Disability AccessFund	3,171	7,995	(3,648)	(2,614)	4,904
Early Years Pupil Premium	394	3,481	(550)	(674)	2,651
Other assets funded by grants	14,046	-	(5,145)	-	8,901
Sensory Garden Project	-	6,449	(666)	(2,524)	3,259
Boiler/heating Project	-	29,228	(29,228)	-	-
Total restricted funds	48,744	80,053	(75,406)	(21,724)	31,667
Total funds	399,244	573,971	(604,967)	-	368,248

Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2019 £
Unrestricted funds					
General					
General Fund	79,638	488,003	(505,554)	4,324	66,411
Designated					
Capital Reserve	290,281	-	-	(6,192)	284,089
Total unrestricted funds	369,919	488,003	(505,554)	(1,868)	350,500
Restricted					
Makaton Training	150	-	-	-	150
WSCC Centre improvement grant	1,795	-	(1,795)	-	-
Support staff and staff cover	-	27,100	(27,100)	-	-
SENCO Salary Grants	7,500	30,750	(28,250)	-	10,000
Outside classrooms	-	4,039	(18)	(4,021)	-
Magic Carpet	-	19,442	-	-	19,442
Building Maintenance	-	10,000	(8,459)	-	1,541
Disability AccessFund	-	4,305	(554)	(580)	3,171
Early Years Pupil Premium	-	2,082	(1,946)	258	394
Other assets funded by grants	11,975	-	(4,140)	6,211	14,046
Specific donations from parents	-	26	(26)	-	-
Total restricted funds	21,420	97,744	(72,288)	1,868	48,744
Total funds	391,339	585,747	(577,842)	-	399,244

The specific purposes for which the funds are to be applied are as follows:

Grants were received from sources including the Camelia Botnar Foundation, The Peter Harrison Foundation and BBC Children in Need during the year to meet specific costs, including salaries and capital expenditure. Grants for funding fixed assets have been transferred to general funds at the date of the purchase of the asset. Other balances carried forward are expected to be spent in 2021.

The capital reserve is a designated fund, reflecting the net book value of the freehold and leasehold buildings, which is maintained for the purposes of fulfilling the charity's principal objects and so as to distinguish such amounts from those remaining available in the General Fund to service the day to day commitments.

17 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2020
	General	Designated		
	£	£	£	£
Tangible fixed assets	21,609	277,897	8,900	308,406
Current assets	155,898	-	22,767	178,665
Current liabilities	(68,823)	-	-	(68,823)
Creditors over 1 year	(50,000)	-	-	(50,000)
Total net assets	58,684	277,897	31,667	368,248

	Unrestricted funds		Restricted funds	Total funds at 31 December 2019
	General	Designated		
	£	£	£	£
Tangible fixed assets	2,363	284,089	14,046	300,498
Current assets	125,356	-	34,698	160,054
Current liabilities	(61,308)	-	-	(61,308)
Total net assets	66,411	284,089	48,744	399,244

18 Analysis of net funds

	At 1 January 2020	Financing cash flows	At 31 December 2020
	£	£	£
Cash at bank and in hand	156,551	17,966	174,517
Net debt	156,551	17,966	174,517

	At 1 January 2019	Financing cash flows	At 31 December 2019
	£	£	£
Cash at bank and in hand	119,342	37,209	156,551
Net debt	119,342	37,209	156,551