
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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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.

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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

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TRUSTEES' REPORT

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 blind 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).

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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 nursery 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 healthy 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

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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

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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 ... 5/6/26 ... and signed on its behalf by:



K Haffenden
Chair and Trustee

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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.

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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

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.

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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

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.

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REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS

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

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STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds	Designated funds	Restricted funds	Total 2025	Total 2024
	Notes	£	£	£	£	£
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.

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BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2025

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

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)

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CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 DECEMBER 2025

		2025		2024	
	Notes	£	£	£	£
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	

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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.

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

10 STAFF COSTS

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

	2025 Number	2024 Number
Direct staff	42	37
Support staff	5	4
	<u>47</u>	<u>41</u>

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
	<u>1,303,206</u>	<u>1,028,578</u>

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).

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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
	<u>326,547</u>	<u>293,645</u>

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	<u>21,265</u>	<u>26,944</u>

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
	<u>7,708</u>	<u>2,716</u>

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

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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
	<u>780,214</u>	<u>1,687,562</u>	<u>(1,570,742)</u>	<u>-</u>	<u>897,034</u>
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
	<u>15,657</u>	<u>47,464</u>	<u>(42,280)</u>	<u>-</u>	<u>20,841</u>
Total funds	<u>795,871</u>	<u>1,735,026</u>	<u>(1,613,022)</u>	<u>-</u>	<u>917,875</u>

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.

KAMELIA KIDS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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)
	<u>650,097</u>	<u>246,937</u>	<u>20,841</u>	<u>917,875</u>
	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)
	<u>527,085</u>	<u>253,129</u>	<u>15,657</u>	<u>795,871</u>

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.