

KALEIDOSCOPE CHILDCARE

England & Wales - Charity number 1171100

Details

Status Registered

Legal form CIO

Registered 2017-01-12

Register [View on the Charity Commission register](#)

Contact

Address Kaleidoscope Childcare
Roman Road
Aldington
Ashford
Kent
TN25 7EE

Phone 01233721720

Email kaleidoscope.chc@btinternet.com

Website www.kaleidoscopechildcare.uk

Activities

Objects: 3.1.1 TO ADVANCE THE EDUCATION OF THE CHILDREN AT THE BREAKFAST CLUB, PRE-SCHOOL AND AFTER SCHOOL CLUB IN PARTICULAR BY:A. DEVELOPING EFFECTIVE RELATIONSHIPS BETWEEN STAFF, PARENTS AND OTHERS ASSOCIATED WITH THE BREAKFAST CLUB, PRE-SCHOOL AND AFTER SCHOOL CLUB AND INCLUDING PEOPLE IN THE LOCAL COMMUNITY;B. ENGAGING IN ACTIVITIES OR PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE PRE-SCHOOL AND ADVANCE THE EDUCATION OF THE PRE-SCHOOL CHILDREN;C. PROVIDING FACILITIES OR EQUIPMENT WHICH SUPPORT THE BEFORE AND AFTER SCHOOL CARE AND DEVELOPMENT OF CHILDREN UNDER THE AGE OF 12.

Activities: We provide a pre-school for children aged 2 to 5 years along with a Breakfast club and an After school club for children aged 2 to 11 years. Children who attend live in the village or surrounding area. We are based on Aldington Primary school site and have close links with the school.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training
- **Who:** Children/young People

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£281,977	£272,457	-	-
2024-07-31	£273,089	£254,870	-	-
2023-07-31	£203,139	£188,252	-	-
2022-07-31	£137,549	£147,863	-	-
2021-07-31	£131,712	£142,840	-	-

Trustees

Name	Role	Appointed
Benjamin Dawson	Chair	2025-05-13
Kim Olsen		2023-09-04
Leah Benjamin		2025-05-13
Louise Bolognini		2025-05-13
Sarah Ramsden		2025-09-02

KALEIDOSCOPE CHILDCARE

England & Wales - Charity number 1171100

Accounts

KALEIDOSCOPE CHILDCARE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

KALEIDOSCOPE CHILDCARE

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KALEIDOSCOPE CHILDCARE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2025

Trustees
Kathryn Jackson
Janet Wood
Joe Hoskins, Chair (resigned 13 May 2025)
Florence Hulme
Benjamin Dawson, Chair
Kim Olsen
Sarah Ramsden (appointed 2 September 2025)
Louise Bolognini (appointed 13 May 2025)
Leah Benjamin (appointed 13 May 2025)

**Charity registered
number** 1171100

Principal office
Roman Road
Aldington
Ashford
Kent
TN25 7EE

Accountants
Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2025

The Trustees present their annual report together with the financial statements of the Kaleidoscope Childcare for the year from 1 August 2024 to 31 July 2025.

Objectives and activities

a. Policies and objectives

The objects of the Charity are to advance the education of the children at the breakfast club, pre-school and after school club in particular by:

- I. Developing effective relationships between staff, parents and others associated with the breakfast club, pre-school and after school club and including people in the local community;
- II. Engaging in activities or providing facilities or equipment which support the pre-school and advance the education of the pre-school children;
- III. Providing facilities or equipment which support the before and after school care and development of children under the age of 12.

The Trustees have carried out the charitable objects and purposes of the Charity throughout the year for the public benefit by running the facilities for the benefit of the advancement of education for the children that attend the setting. This is evidenced by the numbers of children attending the pre-school during the year and the children that attended the reduced after-school club.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The numbers across all elements of the charity, including breakfast and after school club are at high levels with waiting lists for spaces in the Ladybird and Butterfly rooms. We have a huge waiting list for September and have had to put a new admissions policy into play.

Where applications for admission exceed the number of places available, the following criteria will be applied, in the order set out below.

1. Existing families with children at the nursery at the time of application.
2. Children who have an Education and Health Care Plan (EHCP), health or special access reasons as well as any child who is or was previously in the care of the local authority and has now been adopted or become subject to a residential or guardianship order.
3. Children of new or existing staff members
4. Nearness of the child's home address to the Pre-school, with those living nearer having higher priority.

The Charity works hard to support children from all different backgrounds and areas of our society and as part of this the preschool has a wider cultural curriculum. The Pre-school has been growing fruit and vegetables to help the children learn about growth and change in nature. We have also been developing children's knowledge of nature through the forest school and exploring the local environment around them. The preschool continues to enjoy regular visits from a specialist music teacher and those sessions are well received and enjoyed by the children.

Pre-school are continuing on our curiosity approach accreditation journey, we have been evaluating the areas in the setting and how effective these are and how these can be developed. The staff team have been working hard to clear the clutter and introduce more open ended play opportunities to the children offering a range of loose parts and natural resources to inspire them and promote curiosity and a sense of awe and wonder. As we went into term 5 we ran Tizzy sessions and some more focused groups for our school leavers as well as running PE sessions and sports day. We are also had a fantastic school leavers trip to the Rare Breeds.

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Achievements and performance (continued)

The Charity's staff remain its biggest asset and we are very lucky to have a committed and enthusiastic team. We are very proud to be able to support our staff's development through training and continuing personal development. All staff are now level 3 or above. We continue to support further development for our members of staff who show an interest in progressing their careers and developing their knowledge. Our staff continue to show commitment to their work, the Charity and most importantly the children in their care and we thank them for their hard work and dedication. It has been a challenging year, the children's safety and well-being being our top priority and therefore we had to have provide additional staff to maintain these high standards and to ensure that we are effectively meeting all of the children's needs. Despite this the team have been focused on improving the environments and developing the curiosity approach within the setting.

We have also been developing our partnerships with parents and extended family by inviting them in for stay and play sessions for grandparents day, Mothers and Father's day events as well as a Christmas events, sports day and Teddy Bear's Picnic/ leavers event. It is wonderful to be able to share these moments with the children and their families and continue to build on the relationships we have with our families, essential for the continued growth and sustainability of our setting.

Holiday clubs were run at Easter and in the summer holidays, the attendance was good and a small profit was made. We will continue to develop in this area to make it more financially viable to run them.

In March we held another very successful Fix it day with parents and staff working together to clean and fix up the gardens and do some general maintenance ready for spring in reward for coffee and cake. This went really well and we would like to continue to make this an annual event.

In 2024 we managed to secure a £5,000 grant from the Kent Community Foundation towards the outside play area for the Ladybird room, £2,500 of which went towards a climbing frame and the additional £2,500 went towards a shelter completed in October 2024 with an additional £900 coming from the KCC Ashford collaboration.

At Christmas we managed to raise £90 with the Christmas raffle with some amazing donations from local businesses. We also did a Christmas card fundraiser and continue to encourage parents to join the easy fundraising cashback scheme. Fund raising remains an important asset to the improvement of facilities at Kaleidoscope. Spring funding for two year olds was announced at the rate of £7.55 and £5.15 for three year olds, we will also receive a 30p supplement an hour per child been agreed for Kim as Early Years Teacher. We have agreed to use this money as a budget for the rooms as well as after school club to allow them to purchase resources termly. The remainder of the money will be used to replace any large items and help towards the pre-school leavers trip.

The Ladybird room roof and fascia's were replaced in August 2024 and in July 2025 we will be having some further maintenance work done including handles being raised, shed taken down, rubbish and debris removed from the back of the building, as well as the fascia's and sign being replaced to the front of the building. This will be reflected in the accounts for 1/8/25 to 31/7/26.

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial performance

Fee income showed an increase to £278,379 (2024 - £263,296) and charitable expenditure showed a comparable increase to £272,312 (2024 - £254,663). Donations and grants received amounted to £950 (2024 - £6,750) of which £900 (2024 - £5,000) was restricted. Fundraising income decreased to £1,005 (2024 - £1,361) and the related fundraising expenditure decreased to £145 (2024 - £207). Investment income showed a small decrease to £1,643 (2024 - £1,682).

Overall, the charity achieved a surplus for the year of £9,520 (2024 - £18,219).

At the reporting date, reserves were standing at £114,317 (2024 - £104,797) of which £Nil (2024 - £2,500) is in respect of restricted funds. The trustees aim to hold reserves of at least 3 months expenditure and this is currently being achieved.

July 2024 saw an unrestricted surplus of £15,719 with some of this reserved to pay the balance of the roof repairs (£5,940) for the works in July/August 2024. The restricted surplus of £2,500 not included in the £15,719 was for the shelter in the Ladybird garden due to be commenced in October 2024. This is £832 difference to 2023.

We know that in 2023 there was a profit of £14,887 in contrast to 2022 when we had a loss of £10,314. We also know that food costs are up and staff costs due to numbers being unusually high for the start of the year as well as higher levels of staffing to support children with SEND.

Structure, governance and management

a. Constitution

Kaleidoscope Childcare is a registered charity, number 1171100, and is constituted under a CIO Foundation dated 12 January 2017.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

c. Related party relationships

Some trustees are also employees of the charity. Remuneration received by these individuals are in respect of their employment activities and not their roles as charity trustees. See note 11 for further information.

d. Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

Final comments from the Chair

I wish to thank all the trustees who have resided on the board of trustees for the past year and all of the staff for their continued hard work and dedication to the children. We are sad to announce that as of July 2025 Janet Wood will be retiring from her role as treasurer and deputy manager, to be replaced by Sarah Ramsden as treasurer and Claire Clark taking over as deputy manager. Joe Hoskins has also stepped down as chair and resided as a trustee until July 2025 to be replaced by Ben Dawson, the headteacher of Aldington Primary school in order for us to continue to build strong partnerships with the school and local community. Thank you to them both for their support and commitment to their roles within the charity.

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 & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. 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 order of the members of the board of Trustees and signed on their behalf by:

Benjamin Dawson
(Chair of Trustees)
Date: 13 November 2025

KALEIDOSCOPE CHILDCARE

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2025

Independent examiner's report to the Trustees of Kaleidoscope Childcare ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2025.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 3 December 2025

Roland Parry FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

KALEIDOSCOPE CHILDCARE

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	900	50	950	6,750
Charitable activities	4	-	278,379	278,379	263,296
Other trading activities	5	-	1,005	1,005	1,361
Investments	6	-	1,643	1,643	1,682
Total income		900	281,077	281,977	273,089
Expenditure on:					
Raising funds		-	145	145	207
Charitable activities	7	-	272,312	272,312	254,663
Total expenditure		-	272,457	272,457	254,870
Net income		900	8,620	9,520	18,219
Transfers between funds	16	(3,400)	3,400	-	-
Net movement in funds		(2,500)	12,020	9,520	18,219
Reconciliation of funds:					
Total funds brought forward		2,500	102,297	104,797	86,578
Net movement in funds		(2,500)	12,020	9,520	18,219
Total funds carried forward		-	114,317	114,317	104,797

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

KALEIDOSCOPE CHILDCARE

**BALANCE SHEET
AS AT 31 JULY 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	7,980	3,765
Current assets			
Debtors	13	6,336	5,234
Cash at bank and in hand		105,652	100,144
		111,988	105,378
Creditors: amounts falling due within one year	14	(5,651)	(4,346)
Net current assets		106,337	101,032
Total net assets		114,317	104,797
Charity funds			
Restricted funds	16	-	2,500
Unrestricted funds	16	114,317	102,297
Total funds		114,317	104,797

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Benjamin Dawson
 (Chair of Trustees)
 Date: 13 November 2025

The notes on pages 9 to 21 form part of these financial statements.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kaleidoscope Childcare 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.

1.2 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 income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. Accounting policies (continued)

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15%
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1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes 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 deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

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.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1. Accounting policies (continued)

1.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.11 Fund accounting

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

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Kaleidoscope Childcare is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales under number 1171100. The registered office of the company is Roman Road, Aldington, Ashford, Kent, TN25 7EE.

3. Income from donations and legacies

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Grants	900	50	950
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Grants	5,000	1,750	6,750
	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>	<hr style="border-top: 3px double #000;"/>

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

4. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Education services	278,379	278,379

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Education services	263,296	263,296

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising events	1,005	1,005

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising events	1,361	1,361

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Interest received	1,643	1,643

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Interest received	1,682	1,682

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £
Education services	272,312	272,312

	<i>Unrestricted funds 2024 £</i>	<i>Total 2024 £</i>
Education services	254,663	254,663

KALEIDOSCOPE CHILDCARE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Education services	271,022	1,290	272,312
	<u>271,022</u>	<u>1,290</u>	<u>272,312</u>
	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Education services	252,545	2,118	254,663
	<u>252,545</u>	<u>2,118</u>	<u>254,663</u>

Analysis of direct costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	222,086	199,309
Depreciation	1,051	167
Staff training	608	1,086
Toys and materials	8,035	17,073
Meals and refreshments	8,157	8,391
Insurance	2,581	2,212
Light and heat	3,197	3,915
Rent	1,623	1,238
Rates and water	2,206	2,075
Maintenance	11,775	7,538
Cleaning	2,627	4,028
Office costs	2,316	1,227
Computer costs	2,041	1,418
Telephone and internet costs	761	823
Outings and events	531	669
Registrations and subscriptions	510	316
Sundry expenses	793	959
Bank charges	124	101
	<u>271,022</u>	<u>252,545</u>

KALEIDOSCOPE CHILDCARE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Independent Examiner's fees	1,290	2,118
	1,290	2,118

9. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	1,290	2,118
	1,290	2,118

10. Staff costs

	2025 £	<i>2024 £</i>
Wages and salaries	211,381	191,781
Social security costs	7,311	4,775
Contribution to defined contribution pension schemes	3,394	2,753
	222,086	199,309

The average number of persons employed by the Charity during the year was as follows:

	2025 No.	<i>2024 No.</i>
Staff	16	14
	16	14

No employee received remuneration amounting to more than £60,000 in either year.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

11. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The value of Trustees' remuneration and other benefits was as follows:

		2025	<i>2024</i>
		£	£
Janet Wood	Remuneration	13,744	<i>14,346</i>
	Pension contributions paid	225	<i>244</i>
Karina Sellers	Remuneration	-	<i>1,219</i>
	Pension contributions paid	-	<i>18</i>
Kim Olsen	Remuneration	24,938	<i>20,766</i>
	Pension contributions paid	561	<i>451</i>

During the year ended 31 July 2025, no Trustee expenses have been incurred (*2024 - £NIL*).

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 August 2024	3,932
Additions	5,266
	<hr/>
At 31 July 2025	9,198
	<hr/>
Depreciation	
At 1 August 2024	167
Charge for the year	1,051
	<hr/>
At 31 July 2025	1,218
	<hr/>
Net book value	
At 31 July 2025	7,980
	<hr/> <hr/>
At 31 July 2024	3,765
	<hr/> <hr/>

The trustees believe that fixed assets held by the charity at the date of transfer to the CIO would have had a negligible value and have, therefore, not been included above.

13. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	3,471	2,826
Prepayments and accrued income	2,865	2,408
	<hr/>	<hr/>
	6,336	5,234
	<hr/> <hr/>	<hr/> <hr/>

KALEIDOSCOPE CHILDCARE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

14. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade creditors	1,644	88
Other taxation and social security	2,262	1,839
Other creditors	455	319
Accruals and deferred income	1,290	2,100
	5,651	4,346
	5,651	4,346

15. Financial instruments

	2025	2024
	£	£
Financial assets		
Financial assets measured at fair value through income and expenditure	105,652	100,144
	105,652	100,144

Financial assets measured at fair value through income and expenditure comprise cash at hand and in bank.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025

16. Statement of funds

Statement of funds - current year

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2025 £
Unrestricted funds					
General Funds	102,297	281,077	(272,457)	3,400	114,317
Restricted funds					
KCF - Shelter	2,500	-	-	(2,500)	-
Ashford EY Collaboration - Shelter	-	900	-	(900)	-
	2,500	900	-	(3,400)	-
Total of funds	104,797	281,977	(272,457)	-	114,317

Statement of funds - prior year

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
Unrestricted funds					
General Funds	86,578	268,089	(254,870)	2,500	102,297
Restricted funds					
KCF - Climbing Frame	-	2,500	-	(2,500)	-
KCF - Shelter	-	2,500	-	-	2,500
	-	5,000	-	(2,500)	2,500
Total of funds	86,578	273,089	(254,870)	-	104,797

KALEIDOSCOPE CHILDCARE

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025**

17. Summary of funds

Summary of funds - current year

	Balance at 1 August 2024	Income	Expenditure	Transfers in/out	Balance at 31 July 2025
	£	£	£	£	£
General funds	102,297	281,077	(272,457)	3,400	114,317
Restricted funds	2,500	900	-	(3,400)	-
	<u>104,797</u>	<u>281,977</u>	<u>(272,457)</u>	<u>-</u>	<u>114,317</u>

Summary of funds - prior year

	<i>Balance at 1 August 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 July 2024</i>
	£	£	£	£	£
General funds	86,578	268,089	(254,870)	2,500	102,297
Restricted funds	-	5,000	-	(2,500)	2,500
	<u>86,578</u>	<u>273,089</u>	<u>(254,870)</u>	<u>-</u>	<u>104,797</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025	Total funds 2025
	£	£
Tangible fixed assets	7,980	7,980
Current assets	111,988	111,988
Creditors due within one year	(5,651)	(5,651)
Total	<u>114,317</u>	<u>114,317</u>

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

18. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	-	3,765	3,765
Current assets	2,500	102,878	105,378
Creditors due within one year	-	(4,346)	(4,346)
Total	2,500	102,297	104,797

19. Restricted funds

KCF - Climbing Frame

A grant was received from Kent Community Foundation (KCF) towards the purchase of a climbing frame. This was fully expended during the year and the cost of the fixed asset was transferred to general funds

KCF - Shelter

A grant was received from Kent Community Foundation (KCF) towards the purchase of a shelter.

Ashford EY Collaboration - Shelter

A grant was received from Ashford EY Collaboration towards the purchase of a shelter.

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £3,394 (2024 - £2,753). Contributions totalling £Nil (2024 - £Nil) were payable to the fund at the balance sheet date.

21. Related party transactions

The Chair, Mr Benjamin Dawson, is also the headteacher of Aldington Primary School. The charity's facilities are located within the grounds of the school. Utilities, including energy and water, are provided by the school and totalled £3,931 (2024 - £4,593). The school also provides meals which totalled £4,751 (2024 - £4,801).

Except for the above and the remuneration paid to trustees by virtue of their employment as disclosed in note 11, the Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2025 (2024 - £Nil).

KALEIDOSCOPE CHILDCARE

England & Wales - Charity number 1171100

Accounts

Charity number: 1171100

KALEIDOSCOPE CHILDCARE
UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS

**KALEIDOSCOPE CHILDCARE
FOR THE YEAR ENDED 31 JULY 2024**

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KALEIDOSCOPE CHILDCARE

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 JULY 2024

Trustees Nicky Cronk (resigned January 2024)

Kathryn Jackson

Sandra MacCourt (resigned November 2023)

Karina Sellers (resigned November 2023)

Janet Wood

Tabitha Beasley (resigned July 2024)

Joe Hoskins, Chair

Florence Hulme (appointed 2 November 2023)

Benjamin Dawson (appointed 2 November 2023)

Kim Olsen (appointed 4 September 2023)

Charity registered

number 1171100

Principal office Roman Road

Aldington

Ashford

Kent

TN25 7EE

Accountants Magee Gammon

Chartered Accountants

Henwood House

Henwood

Ashford

Kent

TN24 8DH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 JULY 2024

The Trustees present their annual report together with the financial statements of the Charity for the year from 1 August 2023 to 31 July 2024.

Objectives and activities

a. Policies and objectives

The objects of the Charity are to advance the education of the children at the breakfast club, pre-school and after school club in particular by:

KALEIDOSCOPE CHILDCARE

- i. Developing effective relationships between staff, parents and others associated with the breakfast club, preschool and after school club and including people in the local community;
- ii. Engaging in activities or providing facilities or equipment which support the pre-school and advance the education of the pre-school children;
- iii. Providing facilities or equipment which support the before and after school care and development of children under the age of 12.

The Trustees have carried out the charitable objects and purposes of the Charity throughout the year for the public benefit by running the facilities for the benefit of the advancement of education for the children that attend the setting. This is evidenced by the numbers of children attending the pre-school during the year and the children that attended the reduced after-school club.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the Charity

The numbers across all elements of the charity, including breakfast and after school club are at high levels with waiting lists for spaces in the Ladybird and Butterfly rooms.

The Charity works hard to support children from all different backgrounds and areas of our society and as part of this the preschool has a wider cultural curriculum. The Pre-school has been growing fruit and vegetables to help the children learn about growth and change in nature. The preschool continues to enjoy regular visits from a specialist music teacher and those sessions are well received and enjoyed by the children.

Following the completion of the refurbishment of the garden, after a considerable donation from a local resident who organised a Christmas concert in the village, we are very pleased with the result and the children have responded positively to the new equipment.

The Charity's staff remain its biggest asset and we are very lucky to have a committed and enthusiastic team. We are very proud to be able to support our staff's development through training and continuing personal development. One member of staff is currently working on their Level 3 qualification. We will continue to support further development for our members of staff who show an interest in progressing their careers. Our staff have continued to show amazing commitment to their work, the Charity and most importantly the children in their care and we thank them for all their hard work and dedication. It has been a challenging year with losing four members of the team however, the team seems to be in good spirits and seem to be more focused and joined up in their approach. The staff seem to all be working together and supporting each other which is really lovely to see. Claire C has just finished her SENCO training course and has really enjoyed this and is considering doing the EYT. Sam B is considering undertaking a level 4 course. Sam S. hasn't yet finished but we are hopeful that she will complete before Christmas.

Holiday clubs were run at Easter and in the summer holidays, the attendance was good and a small profit was made. We will continue to develop in this area to make it more financially viable to run them on a regular basis.

On the 9th March a very successful Garden force day was held where parents and staff worked together to clean and fix up the gardens ready for spring. This went really well and we would like to make this an annual event.

We have managed to secure a £5,000 grant from the Kent Community Foundation towards the outside play area for the Ladybird room, £2,500 has gone towards a climbing frame and the additional £2,500 will go towards a shelter to be completed in October 2024 with £900 also coming from the collaboration fund later in the year. We also secured a £1,000 grant towards staff costs from ASDA and £1,200 to spend in store from Dobbies to help

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

towards transforming the garden areas, this has been spent on plants, compost, sand, garden equipment etc. At Christmas we managed to raise an incredible £861 with the raffle and we will continue our fund raising efforts by asking for small donations from local businesses for our next Christmas charity raffle as well as doing a Christmas card fundraising with parents and encouraging parents to join easy fundraising cashback scheme. Fund raising remains an important asset to the improvement of facilities at Kaleidoscope. Spring funding for two year olds was announced at the rate of £7.55 and £5.15 for three year olds, we will also receive a 30p supplement an hour per child been agreed for Kim as Early Years Teacher. We have agreed to use this money as a budget for the rooms as well as after school club to allow them to purchase resources termly. The remainder of the money will be used to replace any large items and help towards the pre-school leavers trip.

Aldington Parish council donated three wooden garden picnic benches to us (one large and two small), made by local carpenter Colin.

We sought quotes to repair the whole of the Ladybird roof and fascia's, the cheapest being with Wanstall for £9,480, works completed in the summer holidays. We will now look at replacing the fascia boards of the older part of the building so that they all match. A parent has offered to help with this if we can purchase the plastic fascia boards.

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial performance

Fee income showed a significant increase to £263,296 (2023 - £198,315) and charitable expenditure showed a comparable increase to £254,663 (2023 - £189,958). Donations and grants received amounted to £6,750 (2023 - £1,131) of which £5,000 (2023 - £Nil) was restricted. Fundraising income decreased to £1,361 (2023 - £4,694) and the related fundraising expenditure increased to £207 (2023 - £20). Investment income showed a significant increase to £1,682 (2023 - £692).

Overall, the charity achieved a surplus for the year of £18,219 (2023 - £14,854).

At the reporting date, reserves were standing at £104,797 (2023 - £86,578) of which £2,500 (2023 - £Nil) is in respect of restricted funds. The trustees aim to hold reserves of at least 3 months expenditure and this is currently being achieved.

Structure, governance and management

a. Constitution

Kaleidoscope Childcare is a registered charity, number 1171100, and is constituted under a CIO Foundation dated 12 January 2017.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the CIO Foundation.

c. Related party relationships

Some trustees are also employees of the charity. Remuneration received by these individuals are in respect of their employment activities and not their roles as charity trustees. See note 11 for further information. **d.**

Financial risk management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

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 & 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 its incoming

KALEIDOSCOPE CHILDCARE

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 JULY 2024

resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the CIO Foundation. 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 order of the members of the board of Trustees and signed on their behalf by:

Joe Hoskins
(Chair of Trustees)
Date:

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 JULY 2024

Independent examiner's report to the Trustees of Kaleidoscope Childcare ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 July 2024.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

Independent examiner's statement

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

Your attention is drawn to the fact that the Charity has prepared the accounts 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

KALEIDOSCOPE CHILDCARE

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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the 2011 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.

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Roland Parry FCA

Magee Gammon
Chartered Accountants
Henwood House
Henwood
Ashford
Kent
TN24 8DH

KALEIDOSCOPE CHILDCARE

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 JULY 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	5,000	1,750	6,750	1,131
Charitable activities	4	-	263,296	263,296	198,315
Other trading activities	5	-	1,361	1,361	4,694
Investments	6	-	1,682	1,682	692
Total income		<u>5,000</u>	<u>268,089</u>	<u>273,089</u>	<u>204,832</u>
Expenditure on:					
Raising funds		-	207	207	20
Charitable activities	7	-	254,663	254,663	189,958
Total expenditure		<u>-</u>	<u>254,870</u>	<u>254,870</u>	<u>189,978</u>
Net income		<u>5,000</u>	<u>13,219</u>	<u>18,219</u>	<u>14,854</u>
Transfers between funds	16	<u>(2,500)</u>	<u>2,500</u>	-	-
Net movement in funds		<u><u>2,500</u></u>	<u><u>15,719</u></u>	<u><u>18,219</u></u>	<u><u>14,854</u></u>
Reconciliation of funds:					
Total funds brought forward		-	86,578	86,578	71,724
Net movement in funds		<u>2,500</u>	<u>15,719</u>	<u>18,219</u>	<u>14,854</u>
Total funds carried forward		<u><u>2,500</u></u>	<u><u>102,297</u></u>	<u><u>104,797</u></u>	<u><u>86,578</u></u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 21 form part of these financial statements.

BALANCE SHEET AS AT 31 JULY 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	3,765	-
Current assets			
Debtors	13	5,234	5,574
Cash at bank and in hand		100,144	83,421

KALEIDOSCOPE CHILDCARE

	<u>105,378</u>	<u>88,995</u>
Creditors: amounts falling due within one year	14 <u>(4,346)</u>	<u>(2,417)</u>
Net current assets	101,032	86,578
Total net assets	<u>104,797</u>	<u>86,578</u>
Charity funds		
Restricted funds	16 2,500	-
Unrestricted funds	16 <u>102,297</u>	<u>86,578</u>
Total funds	<u>104,797</u>	<u>86,578</u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Joe Hoskins
 (Chair of Trustees)
 Date:

The notes on pages 9 to 21 form part of these financial statements.

Accounting policies

1.1 Basis of preparation of financial statements

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Kaleidoscope Childcare 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.

1.2 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 income receivable can be measured reliably.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1.

Accounting policies (continued)

1.4 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	15%
-----------------------	---	-----

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.7 Cash at bank and in hand

Cash at bank and in hand includes 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 deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

1.9 Financial instruments

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

1.

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.

Accounting policies (continued)

1.10 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.11 Fund accounting

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

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 costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2. General information

Kaleidoscope Childcare is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission for England and Wales under number 1171100. The registered office of the company is Roman Road, Aldington, Ashford, Kent, TN25 7EE.

3. Income from donations and legacies

	Restricted funds	Unrestricted funds	Total funds
	2024	2024	2024
	£	£	£
Grants	5,000	1,750	6,750

	Unrestricted funds	Total funds
	2023	2023
	£	£
Grants	1,131	1,131

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

4. Income from charitable activities

	Unrestricted funds 2024	Total funds 2024
	£	£
Education services	<u>263,296</u>	<u>263,296</u>
	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Education services	<u>198,315</u>	<u>198,315</u>

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024	Total funds 2024
	£	£
Fundraising events	<u>1,361</u>	<u>1,361</u>
	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Fundraising events	<u>4,694</u>	<u>4,694</u>

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

6. Investment income

	Unrestricted funds 2024	Total funds 2024
	£	£
Interest received	<u>1,682</u>	<u>1,682</u>

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Interest received	<u>692</u>	<u>692</u>

7. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024	Total 2024
	£	£
Education services	<u>254,663</u>	<u>254,663</u>

	<i>Unrestricted funds 2023</i>	<i>Total 2023</i>
	£	£
Education services	<u>189,958</u>	<u>189,958</u>

8. Analysis of expenditure by activities

Activities undertaken directly 2024	Support costs 2024	Total funds 2024
£	£	£
<u>252,545</u>	<u>189,718</u>	

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Education services	<u>252,545</u>	<u>2,118</u>	<u>254,663</u>
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Activities

	<i>undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Education services	<u>189,718</u>	<u>240</u>	<u>189,958</u>

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	199,309	154,114
Depreciation	167	-
Staff training	1,086	2,076
Toys and materials	17,073	3,168
Meals and refreshments	8,391	7,368
Insurance	2,212	2,001
Light and heat	3,915	2,362
Rent	1,238	3,730
Rates and water	2,075	2,244
Maintenance	7,538	2,090
Cleaning	4,028	6,552
Office costs	1,227	792
Computer costs	1,418	1,571
Telephone and internet costs	823	1,087
Outings and events	669	-
Registrations and subscriptions	316	432
Sundry expenses	959	57
Bank charges	101	74

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

Analysis of support costs

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

	Total funds	Total funds
	2024	2023
	£	£
Independent Examiner's fees	<u><u>2,118</u></u>	<u><u>240</u></u>

9. Independent examiner's remuneration

	2024	2023
	£	£
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<u><u>2,118</u></u>	<u><u>240</u></u>

10. Staff costs

	2024	2023
	£	£
Wages and salaries	191,781	151,596
Social security costs	4,775	495
Contribution to defined contribution pension schemes	<u>2,753</u>	<u>2,023</u>
	<u><u>199,309</u></u>	<u><u>154,114</u></u>

The average number of persons employed by the Charity during the year was as follows:

	2024	2023
	No.	No.
Staff	<u><u>14</u></u>	<u><u>12</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The value of Trustees' remuneration and other benefits was as follows:

		2024	2023
		£	£
Janet Wood	Remuneration	14,346	11,261
	Pension contributions paid	244	180

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

Karina Sellers	Remuneration	1,219	<i>15,615</i>
	Pension contributions paid	18	<i>337</i>
Kim Olsen	Remuneration	20,766	-
	Pension contributions paid	451	-

During the year ended 31 July 2024, no Trustee expenses have been incurred (*2023 - £NIL*).

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
Additions	3,932
	<hr/>
At 31 July 2024	3,932
Depreciation	
Charge for the year	167
	<hr/>
At 31 July 2024	167
Net book value	
At 31 July 2024	<u>3,765</u>
<i>At 31 July 2023</i>	<u>-</u>

The trustees believe that fixed assets held by the charity at the date of transfer to the CIO would have had a negligible value and have, therefore, not been included above.

13. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	2,826	4,095
Prepayments and accrued income	2,408	1,479
	<hr/>	<hr/>
	<u>5,234</u>	<u>5,574</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	88	333
Other taxation and social security	1,839	553
Other creditors	319	516
Accruals and deferred income	2,100	1,015
	<hr/>	<hr/>
	<u>4,346</u>	<u>2,417</u>

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

15. Financial instruments

	2024 £	2023 £
Financial assets		
Financial assets measured at fair value through income and expenditure	<u>100,144</u>	<u>83,421</u>

Financial assets measured at fair value through income and expenditure comprise cash at hand and in bank.

16. Statement of funds

Statement of funds - current year

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers at in/out £	Balance 31 July 2024 £
Unrestricted funds					
General Funds	<u>86,578</u>	<u>268,089</u>	<u>(254,870)</u>	<u>2,500</u>	<u>102,297</u>
Restricted funds					
KCF - climbing frame	-	2,500	-	(2,500)	-
KCF - shelter	-	2,500	-	-	2,500
	-	5,000	-	(2,500)	2,500
Total of funds	<u>86,578</u>	<u>273,089</u>	<u>(254,870)</u>	<u>-</u>	<u>104,797</u>

Statement of funds - prior year

	<i>Balance at 1 August 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 July 2023 £</i>
Unrestricted funds				
General Funds	<u>71,724</u>	<u>204,832</u>	<u>(189,978)</u>	<u>86,578</u>

17. Summary of funds

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers at in/out £	Balance 31 July 2024 £
Summary of funds - current year					
General funds	86,578	268,089	(254,870)	2,500	102,297

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024

Restricted funds	-	5,000	-	(2,500)	2,500
	<u>86,578</u>	<u>273,089</u>	<u>(254,870)</u>	<u>-</u>	<u>104,797</u>

Summary of funds - prior year

	<i>Balance at 1 August 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 July 2023</i>
	£	£	£	£
General funds	<u>71,724</u>	<u>204,832</u>	<u>(189,978)</u>	<u>86,578</u>

18. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds £	Unrestricted funds £	Total funds 2024 £
Tangible fixed assets - 3,765	3,765		
Current assets	2,500	102,878	105,378
Creditors due within one year	-	(4,346)	(4,346)
Total	<u>2,500</u>	<u>102,297</u>	<u>104,797</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023</i>	<i>Total funds 2023</i>
	£	£
Current assets	88,995	88,995
Creditors due within one year	(2,417)	(2,417)
Total	<u>86,578</u>	<u>86,578</u>

19. Restricted funds

KCF - Climbing Frame

A grant was received from Kent Community Foundation (KCF) towards the purchase of a climbing frame. This was fully expended during the year and the cost of the fixed asset was transferred to general funds

KCF - Shelter

A grant was received from Kent Community Foundation (KCF) towards the purchase of a shelter.

KALEIDOSCOPE CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024

20. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £2,753 (2023 - £2,023). Contributions totalling £Nil (2023 - £Nil) were payable to the fund at the balance sheet date.

21. Related party transactions

Except for the remuneration paid to trustees by virtue of their employment as disclosed in note 11, the Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 July 2024 (2023 - £Nil).

KALEIDOSCOPE CHILDCARE

England & Wales - Charity number 1171100

Accounts

The Friends of the Margaret Junior School

(Registered no: 1114202)

ANNUAL REPORT for 2023

Background.

The Friends of the Margaret Junior School was established as a registered charity in May 2006. The original objects of the Association were to “advance the education of the pupils at the Margaret Junior School, Masaka District, Uganda, by providing and assisting in the provision of facilities for education at the school.” In 2011, the Charity Commission agreed to an amendment to the constitution to include support towards ex-pupils, who were successful in gaining a place at secondary school or further education. The main activities of the Association are the raising of funds from individuals and other bodies, which are then transferred to the School Committee in Masaka, Uganda, in pursuit of the charity’s objectives and for the benefit of the school’s pupils and ex-pupils. Decisions as to expenditure are taken by the school committee after discussion with the Trustees.

Trustees.

Trustees are elected annually by the members of the Association at an Annual General Meeting. The present Trustees are: Freda Bass, Roger Ford, Hilary Procter, Nicholas Stokes, Margaret West (Chair) and Maria Woodward. In undertaking their duties, the Trustees have taken due regard to the guidance published by the Charity Commission.

Membership.

Membership is open to anyone willing to pay a minimum of £10:00 per annum. At the end of 2023, the Association had 32 paid-up members. This figure shows a slight but welcome increase during the year. Not all of the charity’s supporters are paid-up members and we are grateful for the supporters and sponsors who have continued to contribute over many years. We would particularly like to thank all who regularly contribute through standing orders and who use the Gift Aid facility, which contributes a significant sum to the charity’s finances .

Activities.

The solid support and regular contributions provide the Friends with a firm financial base, which allows the Head-teacher and Committee to plan for a more confident future, rather than cope on a day-to-day basis. Both the UK and Uganda continued to struggle with the after-effects of the coronavirus pandemic. Life in Uganda has slowly begun to recover and all educational facilities remained open throughout most of 2023. Short closures were required following an outbreak of Ebola in parts of the country. Unfortunately, the school nurse contracted the virus but subsequently recovered well, following a period of quarantine and hospitalisation. The school was also affected by a local outbreak of measles, which sadly led to the death of a pupil. This was a harsh reminder of the disparate medical provision in our respective countries. One legacy of Covid has been an increase in the cost of living and families continue to struggle with the rise in prices for fuel and basic commodities.

The new vocational training centre is now operational and was named in honour of Sarah Kasujja, the school’s founder. The Education Authority has agreed to meet staffing costs for 10 years and local grants have allowed for the provision of metal work equipment and machinery. The Friends contributed towards the cost of sewing machines and shoe-making equipment.

Farming has also been added to the curriculum. During 2022, we were able to send money to the school, so that they could purchase some pigs. This was made possible by two of our supporters, who asked for financial donations instead of wedding presents. The pigs have done well and there have been lots of piglets during the year. As well as teaching the pupils about animal husbandry, the local veterinary officer has extended the classes to involve parents, instructing them in up-to-date methods. Sales of the piglets to the District Council provided funding for building toilets for the teachers, while the Council distributed the piglets to local farmers. Just one example of how the school is involved in the local community.

At home, the Christmas Appeal was successful in helping the school raise funds to replace much of the playground equipment, which had been put to good use over several years. As 2024 starts, work has commenced on the alterations and replacements. We were able to start our fund-raising programme again during the year and enjoyed a successful garden party in July, followed by a quiz later in the year. Thanks to everyone who participated and supported these enjoyable events. We are always open to new ideas for raising funds.

Currently, the Bursary Scheme embraces 39 children: 24 primary, 14 secondary, and one former pupil, who has now started at university, reading Civil Engineering. The Trustees would like to thank the individual sponsors and the local Lions Clubs in Shropshire, Cheshire and Staffordshire, who have supported this scheme. There are many more children who would still qualify, there being 349 pupils registered at the end of 2023 : 98 of whom were orphans and 5 disabled. Two previous students graduated in 2023 both gaining law degrees from Makerere University in Kampala. Both are currently practising in Magistrates' Courts. Two other students will graduate in Spring 2024.

The Trustees would like to thank all our regular donors and will review future sponsorships in the light of developments.

Financial Review

The purpose of the charity is to support pupils and ex-pupils of the Margaret Junior School and in 2023 expenditure on the school and pupil sponsorship amounted to £47,500. This was less than in 2022 but contrasts with the £7,600 sent in 2006 when the charity was first established. Since its opening, in 2003, the school campus has developed and grown in ways which could never have been anticipated. From its original two classroom home-built building, the school now is able to accommodate over 300 pupils in a range of purpose-built facilities. In addition to paying sponsorships, the money has been spent on general funds and teachers' salaries, as well as funding a much-needed maintenance schedule.

Administrative costs remain low, at less than 1%, allowing all the money raised to be spent on the school and its pupils. Supporters can remain confident that the Trustees will continue to strive to ensure that money donated goes directly to support the school and its pupils. A Reserve Policy has been established by the Trustees and a sum of £4000 is set aside for this purpose. This is the amount required for one semester at the Junior School.

Future Plans

Since the "Friends of the Margaret Junior School" was first incorporated as a charity in 2006, priority has been given to building up the infrastructure of the school. This has resulted in the purchase of the land; the installation of a supply of clean water; the building of pit latrines and two four-classroom blocks; the provision of basic hostel accommodation; a multi-purpose examination room and a vocational training facility. The transformation from the modest beginnings in 2003 is a significant achievement and the Trustees would like to thank all our supporters, many of whom have been involved since the school first opened 20 years ago. Additionally, other buildings have been erected by the parents and local community to enhance the educational, administrative, washing and cooking facilities. These are significant achievements. This highlights the standing that the school has achieved in the local community.

The Vocational Training Centre is now operational with two workshops up and running. We hope that it will be possible for the school committee to bring the computer workshop on stream in 2024 but that will require significant funding.

The Trustees are mindful that the current arrangements are not sustainable in the long term and we will need to address the future funding of the school and look for a greater contribution from local resources in Uganda. The recruitment of younger Trustees is something we would like to achieve and closer links with other similar charities will also be considered.

The Trustees would like to thank all our donors, sponsors and members for their loyal support for the school.

Margaret West
Chair of Trustees.

Registered Office: 2 Whitehall Terrace, Shrewsbury, SY2 5AA. info@margaretunionschool-uganda.com
www.margaretjuniorschool-uganda.com

 Margaret Junior School

Charity number 1114202

KALEIDOSCOPE CHILDCARE

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR END 31ST JULY 2023

	2023		2022	
	£	£	£	£
<u>Receipts</u>				
<u>Fees</u>				
Pre-School				
	41,367		30,323	
After-School	25,798		24,184	
Holiday Club	3,020			
Breakfast				65,1
	<u>14,654</u>	84,839	<u>10,681</u>	88
<u>Other Income</u>				
Vouchers received				
	111,373		65,813	
Fundraising events	4,694			
Grants & donations	1,131		5,401	
Miscellaneous income	410		1,130	
Interest received				72,3
	<u>692</u>	118,300	<u>18</u>	61
				137,5
		203,139		49
<u>Payments</u>				
Cost of fundraising events				
	20		20	
Purchase of materials	1,440		1,064	
Wages, salaries, NI & Pension	153,637		120,753	
Insurance	2,125		1,947	
Light & heat	1,942		1,045	
Rent	3,632			
Rates & water	1,987		1,238	
Replacement of toys etc	1,684		1,604	
Advertising				

Garden expenses			106	
Stationery & postage	38		1,110	
Software	751		2,586	
Registration & subscription fees	1,426			
Cleaning	397		279	
Telephone	6,678		6,820	
Accountancy	1,087		831	
Repairs & renewals	1,929		2,426	
Training	2,076		950	
Bank charges	74		107	
Sundry expenses & refreshments				147,8
	<u>7,331</u>	188,252	<u>4,977</u>	63
Surplus of receipts over payments		<u>14,88</u>		<u>- 10,31</u>
		7		4

STATEMENT OF ASSETS AND LIABILITIES AT 31 JULY 2023

Cash in Bank and In Hand	83,421	68,534
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Section A

Independent Examiner's Report

Report to the trustees

KALEIDOSCOPE CHILDCARE

On accounts for the year ended

31st July 2023

Charity no (if any)

1171100

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

Responsibilities and basis of report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

L. Bowman

Date:

28/9/23

Name:

LOUISE BOWMAN

Relevant professional qualification(s) or body

THE INSTITUTE OF CERTIFIED BOOKKEEPERS
MCCB PM. Dip

(if any):

[Empty box]

Address:

10 JOSEPH CONRAD DRIVE
ALDINGTON ASHFORD
KENT TN25 7ET

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Large empty box for disclosure details]

Signed:

[Handwritten signature]

Name:

LOUISE BOURMAN

KALEIDOSCOPE CHILDCARE

England & Wales - Charity number 1171100

Accounts

Kaleidoscope Childcare

Registered Charity number 1171100

Annual Report of Trustees for the period 1st August 2021 to 31st July 2022

During the period, the following people were trustees:

Karen Barrett

Nicky Cronk

Julia Everson

Sarah Hartles (Chair)

Kathryn Jackson

Sandra MacCourt

Karina Sellers

Janet Wood

Tabitha Beasley (appointed 20 October 2021)

Joe Hoskins (appointed 23 February 2022)

The charity is a CIO incorporated by a constitution registered on 12th January 2017 and this report and the accounts are prepared in accordance with the Charities SORP FRS102.

Objects

The objects of the Charity are to advance the education of the children at the breakfast club, pre-school and after school club in particular by:

- i. Developing effective relationships between staff, parents and others associated with the breakfast club, pre-school and after school club and including people in the local community;
- ii. Engaging in activities or providing facilities or equipment which support the pre-school and advance the education of the pre-school children;
- iii. Providing facilities or equipment which support the before and after school care and development of children under the age of 12.

The Trustees have carried out the charitable objects and purposes of the Charity throughout the year for the public benefit by running the facilities for the benefit of the advancement of education for the children that attend the setting.

This is evidenced by the numbers of children attending the pre-school during the year and the children that attended the reduced after-school club that we were able to offer once restrictions allowed.

The Trustees have taken into account the Charity Commission's guidance on public benefit when making any decision relevant to the activities of the Charity.

Achievements and Performance

As the first full "normal" year for some time, this financial year has been somewhat of a relief. There has been a lower number of three and four year olds attending pre-school, which we understand is due to this being a particularly low birth rate year. The number of two year olds attending increased over the year to the point where the Ladybirds room was open full time by the end of the year. This is will hopefully put us in a good position for the next financial year. Breakfast club and afterschool club continue to thrive and by the end of the year were both almost at capacity.

The Charity works hard to support children from all different backgrounds and areas of our society and as part of this the preschool has a wider cultural curriculum. The preschool continues to enjoy regular visits from a specialist music teacher and those sessions are well received and enjoyed by the children.

It was decided to refocus the garden refurbishment project to be able to deliver more immediate changes requiring less funds rather than going for a bigger more expensive project. As a result we created a fundraising sub-committee to lead on various fundraising initiatives. Fundraising activities this year included a cake sale in December that raised £915 and

we obtained a grant of £333 from Waitrose. In the garden we have had some raised beds built, a new play house and a storage shed, all of which have improved the space and the play opportunities for the children.

The Charity's staff remain its biggest asset and we are very lucky to have a committed and enthusiastic team. We are very proud to be able to support our staff's development through training and continuing personal development. One member of staff completed her Level 3 in June and another has subsequently started her studies for the same qualification. Our staff have continued to show amazing commitment to their work, the Charity and most importantly the children in their care and we thank them for all their hard work and dedication.

We have made some progress on the negotiations with Kent County Council on the terms of a new lease to be granted of the land that we occupy and are hopeful that this will be concluded in the next financial year.

We have increased our advertising presence and improved our website with a view to increasing pre-school numbers and we are now receiving some enquiries direct from the website. We are building on the relationship with the school further and working closely with the reception class teacher to help develop our understanding of the transition and ultimately make things easier for the children when they go to school.

For the first time we ran a holiday club this time, both in the Easter holidays and the summer holidays. Although attendance was quiet at the beginning, numbers increase in the summer and both clubs were very popular with the children and parents. Unfortunately, the holiday clubs did not make a profit, but when we offer it again we anticipate that the numbers will continue to increase and hopefully it will break even in future years.

Financial Review

The charity has made a loss of £10,314, 2021 saw a loss of £11,128, so the amount of loss has reduced year on year.

There have been some significant cost increases this year: wages have increased following the increase to the national minimum wage and the subsequent increase to all members of staff; rates and water costs have risen and we have spent some funds on the garden project. Cleaning costs have reduced as we have changed the way that cleaning is carried out with staff now completing the end of the day cleaning and the cleaning company carrying out a deep clean at the weekends.

This will be my final report as Chair of the Trustees and I wish to thank all the trustees who have been on the board in the last six years, all of the staff for their hard work and dedication to the children, particularly over the past few years, and our manager, Karina, who has kept things going in very difficult times. I am grateful for the opportunities that Kaleidoscope has given my own children and I look forward to seeing what the charity does next.

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees



Sarah Hartles

Chair

2nd November 2022

KALEIDOSCOPE CHILDCARE

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR END 31ST JULY 2022

	2022		2021	
	£	£	£	£
Receipts				
<u>Fees</u>				
Pre-School	30,323		15,472	
After-School	24,184		9,021	
Breakfast	10,681	65,188	-	24,493
<u>Other Income</u>				
Vouchers received	65,813		83,748	
Fundraising events				
Grants & donations	5,401		19,948	
Fundraising events			2,032	
Miscellaneous income	1,130		1,485	
Interest received	18	72,361	6	107,219
		137,549		131,712
Payments				
Cost of fundraising events	20		40	
Purchase of materials	1,064		1,471	
Wages, salaries, NI & Pension	120,753		114,627	
Insurance	1,947		1,896	
Light & heat	1,045		1,455	
Rates & water	1,238		350	
Replacement of toys etc	1,604		1,337	
Advertising	106			
Garden expenses	1,110		884	
Stationery & postage	2,586		1,922	
Software				
Registration & subscription fees	279		495	
Cleaning	6,820		7,711	
Telephone	831		777	
Accountancy				
Repairs & renewals	2,426		5,822	
Training	950		114	
Bank charges	107		119	
Sundry expenses & refreshments	4,977	147,863	3,820	142,840
Surplus of receipts over payments		- 10,314		- 11,128

STATEMENT OF ASSETS AND LIABILITIES AT 31 JULY 2022

Cash in Bank and In Hand	68,534	78,848
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Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name

KALEIDOSCOPE CHILDCARE

On accounts for the year
ended

31/7/2022

Charity no
(if any)

1171100

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended DD/MM/YYYY.

Responsibilities and
basis of report

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

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

* Please delete the words in the brackets if they do not apply.

Signed:

L. Bowman

Date:

13/10/22

Name:

LOUISE BOWMAN

Relevant professional
qualification(s) or body
(if any):

INSTITUTE OF CERTIFIED BOOK-KEEPERS
MICB PM. Dip

Address:

10 JOSEPH CONRAD DRIVE AULDINGTON ASHFORD

KGWT TNZS 7ET

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

[Empty box for disclosure details]

KALEIDOSCOPE CHILDCARE

England & Wales - Charity number 1171100

Accounts

KALEIDOSCOPE CHILDCARE

**RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDING 31ST JULY 2021**

Registered Charity No: 1171100

KALEIDOSCOPE CHILDCARE

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR END 31ST JULY 2021

	2021		2020	
	£	£	£	£
<u>Receipts</u>				
<u>Fees</u>				
Pre-School	15,472		14,795	
After-School	9,021		21,598	
Breakfast	-	24,493	11,310	47,703
<u>Other Income</u>				
Vouchers received	83,748		87,870	
Fundraising events			181	
Grants & donations	19,948		7,675	
Fundraising events	2,032			
Miscellaneous income	1,485		2,798	
Interest received	6	107,219	108	98,632
		131,712		146,335
<u>Payments</u>				
Cost of fundraising events	40			
Purchase of materials	1,471		1,400	
Wages, salaries, NI & Pension	114,627		119,974	
Insurance	1,896		1,828	
Light & heat	1,455		1,321	
Rates & water	350		1,358	
Replacement of toys etc	1,337		2,300	
Advertising				
Garden expenses	884		1,808	
Stationery & postage	1,922		2,377	
Software				
Registration & subscription fees	495		544	
Cleaning	7,711		5,129	
Telephone	777		671	
Accountancy				
Repairs & renewals	5,822		2,250	
Training	114		1,233	
Bank charges	119		64	
Sundry expenses & refreshments	3,820	142,840	5,353	147,611
Surplus of receipts over payments	-	11,128	-	1,276

STATEMENT OF ASSETS AND LIABILITIES AT 31 JULY 2020

Cash in Bank and In Hand	78,848	89,976
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KALEIDOSCOPE CHILDCARE

Accounting Policies for year ended 31st July 2021

Accounting Basis

As receipts for the year are less than £250,000, the accounts have been prepared on a receipts and payments basis.

No balance sheet is required under this basis.



CHARITY COMMISSION
FOR ENGLAND AND WALES

Kaleidoscope Childcare

No (if any)
1171100

Receipts and payments accounts

CC16a

For the period from	01/08/2020	To	Period end date
			31/07/2021

Section A Receipts and payments

	Unrestricted funds to the nearest £	Restricted funds to the nearest £	Endowment funds to the nearest £	Total funds to the nearest £	Last year to the nearest £
A1 Receipts					
Fees	108,241	-	-	108,241	135,573
Fundraising	2,032	-	-	2,032	181
Grants and donations	19,948	-	-	19,948	7,675
Miscellaneous income	1,485	-	-	1,485	2,798
Investment income	6	-	-	6	108
	-	-	-	-	-
	-	-	-	-	-
Sub total (Gross income for AR)	131,712	-	-	131,712	146,335
A2 Asset and investment sales, (see table).					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total receipts	131,712	-	-	131,712	146,335
A3 Payments					
Fundraising costs	40	-	-	40	-
Employment costs	114,741	-	-	114,741	121,207
Premises costs	9,523	-	-	9,523	6,757
Administration costs	3,194	-	-	3,194	3,593
Toys and activities	1,337	-	-	1,337	2,300
Sundry expenses	14,005	-	-	14,005	13,754
	-	-	-	-	-
	-	-	-	-	-
Sub total	142,840	-	-	142,840	147,611
A4 Asset and investment purchases, (see table)					
	-	-	-	-	-
	-	-	-	-	-
Sub total	-	-	-	-	-
Total payments	142,840	-	-	142,840	147,611
Net of receipts/(payments)	- 11,128	-	-	- 11,128	- 1,276
A5 Transfers between funds	-	-	-	-	-
A6 Cash funds last year end	-	-	-	-	-
Cash funds this year end	- 11,128	-	-	- 11,128	- 1,276

Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B1 Cash funds	HSBC Bank Accounts	78,606	-	-
	Cash in Hand	242	-	-
		-	-	-
	Total cash funds	78,848	-	-

(agree balances with receipts and payments account(s))

	Agreement Error Unrestricted funds to nearest £	OK Restricted funds to nearest £	OK Endowment funds to nearest £
--	---	--	---------------------------------------

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Endowment funds to nearest £
B2 Other monetary assets		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B3 Investment assets			-	-
			-	-
			-	-
			-	-
			-	-

Categories	Details	Fund to which asset belongs	Cost (optional)	Current value (optional)
B4 Assets retained for the charity's own use			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-
			-	-

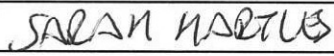
Categories	Details	Fund to which liability relates	Amount due (optional)	When due (optional)
B5 Liabilities			-	
			-	
			-	
			-	
			-	

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

	6.12.21
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Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Kaleidoscope Childcare

**On accounts for the year
ended**

31st July 2021

**Charity no
(if any)**

1171100

Set out on pages

1-3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

**Independent
examiner's statement**

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

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below *) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: 05/04/2022

Name:

Louise Bowman

**Relevant professional
qualification(s) or body
(if any):**

MICB PM.Dip
The Institute of Certified Bookkeepers

Address:

10 Joseph Conrad Drive, Aldington, Ashford, Kent, TN25 7ET

Kaleidoscope Childcare

Registered Charity number 1171100

Annual Report of Trustees for the period 1st August 2020 to 31st July 2021

During the period, the following people were trustees:

Sarah Hartles (Chair)

Karina Sellers

Sandra MacCourt

Julia Everson

Nicola Brazier (resigned March 2021)

Gemma Wright (resigned October 2020)

Janet Wood

Kathryn Jackson

Karen Barrett (appointed June 2021)

The charity is a CIO incorporated by a constitution registered on 12th January 2017 and this report and the accounts are prepared in accordance with the Charities SORP FRS102.

Objects

The objects of the Charity are to advance the education of the children at the breakfast club, pre-school and after school club in particular by:

- i. Developing effective relationships between staff, parents and others associated with the breakfast club, pre-school and after school club and including people in the local community;
- ii. Engaging in activities or providing facilities or equipment which support the pre-school and advance the education of the pre-school children;
- iii. Providing facilities or equipment which support the before and after school care and development of children under the age of 12.

The Trustees have carried out the charitable objects and purposes of the Charity throughout the year for the public benefit by running the facilities for the benefit of the advancement of education for the children that attend the setting.

This is evidenced by the numbers of children attending the pre-school during the year and the children that attended the reduced after-school club that we were able to offer once restrictions allowed.

The Trustees have taken into account the Charity Commission's guidance on public benefit when making any decision relevant to the activities of the Charity.

Achievements and Performance

The continuing restrictions as a result of the Covid-19 pandemic continued to have a significant impact on the charity for the entirety of this financial year. Fortunately, we were able to continue to open preschool throughout the year and saw a good number of children attending preschool on a regular basis. Breakfast club was unable to open during this financial year but afterschool club did open to a reduced number of children throughout the year, although only to key worker children in January, February and part of March and not at all to preschool children. There is no doubt that this had a significant impact on the numbers of children attending afterschool club.

The restrictions and reduced numbers that arose as a result of the restrictions have of course had a big impact on the charity's finances and this year a loss of £11,128 has been recorded.

The charity was able to make use of the job retention scheme offered by the Government, to the extent that any recovery did not clash with the KCC early years funding that was also received. This has again meant that thankfully the charity has not had to make any redundancies.

The Charity works hard to support children from all different backgrounds and areas of our society and as part of this the preschool has a wider cultural curriculum. The preschool continues to enjoy regular visits from a specialist music teacher and those sessions are well received and enjoyed by the children.

Fundraising for a refurbishment of the garden area has largely been on hold this year due to the difficulties arising from the pandemic. The Trustees are hoping to push forward with this significant fundraising project in the next financial year.

The transition for preschool children to primary school took a different form to previous years, but staff ensured that reports and other communications were sent to the primary schools to ensure as smooth a transition as possible.

The Charity's staff remain its biggest asset and we are very lucky to have a committed and enthusiastic team. We are very proud to be able to support our staff's development through training and continuing personal development. This year has seen the graduation of our first apprentice to a permanent employment role and our congratulations go to her and all the staff who have worked so hard over the last year in very strange circumstances.

Financial Review

As a result of the challenging circumstances, the Charity made a loss of £11,128 for this financial year – a down turn from last year. This is as a result of the loss of income for breakfast and afterschool clubs.

Some payments have increased year on year, most notably the cleaning costs due to the need for additional cleaning to be undertaken as a result of the Covid-19 pandemic and the reopening of afterschool club. The building has also required some routine maintenance in the last year and so we have seen an increase to our repairs and renewals expenditure.

The Trustees declare that they have approved the Trustees Report above.

Signed on behalf of the Charity's Trustees

Sarah Hartles

Chair

20th October 2021