

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)
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Charity registered number	1171100
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Principal office	Roman Road Aldington Ashford Kent TN25 7EE
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Accountants	Magee Gammon Chartered Accountants Henwood House Henwood Ashford Kent TN24 8DH
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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 2004 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
		<u>111,988</u>	<u>105,378</u>
Creditors: amounts falling due within one year	14	(5,651)	(4,346)
Net current assets		<u>106,337</u>	<u>101,032</u>
Total net assets		<u><u>114,317</u></u>	<u><u>104,797</u></u>
Charity funds			
Restricted funds	16	-	2,500
Unrestricted funds	16	114,317	102,297
Total funds		<u><u>114,317</u></u>	<u><u>104,797</u></u>

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
	<i>Restricted funds 2024 £</i>	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Grants	5,000	1,750	6,750

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

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Education services	252,545	2,118	254,663

Analysis of direct costs

	Total funds 2025 £	Total funds 2024 £
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
	271,022	252,545

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

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

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

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

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
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Net book value	
At 31 July 2025	7,980
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At 31 July 2024	3,765
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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
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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
	<u>5,651</u>	<u>4,346</u>

15. Financial instruments

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

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

	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 July 2024 £
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).