

Chiddingstone Nursery School CIO

Charity No. 1184378

Company No. CE018174

Trustees' Report and Unaudited Accounts

31 August 2025

Chiddingstone Nursery School CIO

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Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. CE018174

Charity No. 1184378

Registered Office

Chiddingstone Castle
Hill Hoath Road
Chiddingstone
Edenbridge
TN8 7AD

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

S. Butcher
G. Cohen
M. Downing
S. Fitzgerald O'Connor
H. Gamble
L. Sundt
F. Watson
S. Woodward (Resigned 30 November 2025)

Key Management Personnel

Chair S. Fitzgerald O'Connor

Accountants

Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield
HD1 5JL

OBJECTIVES AND ACTIVITIES

The charity works for the public benefit having as its objects the development and education of children and young people.

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- (1) promoting their care and safety;
- (2) promoting their education and promoting parental involvement;
- (3) promoting their health and wellbeing;
- (4) providing services to support them and their families and carers;
- (5) providing services to individuals holding membership of the CIO; and
- (6) furthering the aims of the Pre-school Learning Alliance.

The trustees of Chiddingstone Nursery CIO are aware of the guidance on public benefit. We have taken it into account when making a decisions to which the guidance is relevant.

ACHIEVEMENTS AND PERFORMANCE

Main Achievements:

Regarding the Committee Annual Plan, the trustees objectives were met as follows: Staff support; Committee development; Premises maintenance; Safeguarding; Ofsted standards. In addition, we have worked in a timely and professional manner to respond to any unexpected challenges.

1) Managing staff change:

This year there has been a period of significant change as our Office and Finance Administrator left and Victoria Tripp joined. Victoria has been a fantastic addition to the nursery team. Victoria has made huge strides in auditing and improving various finance and administrative processes to ensure the nursery runs as smoothly as possible. We said goodbye to nursery practitioner Jen Wickens and welcomed back Vicki Wallis. In addition, Mrs Still has been progressing brilliantly with her training for Level 3 and we have had the huge pleasure and benefit of Indah Bodeving volunteering her time as she explores a career in early years. All appraisals completed with Nursery Leader. Pay was increased for all staff in April 2025 in line with living wage increase. Staff survey had very positive results.

2) Managing increasing costs and competition:

It has been a challenging year for managing forecasted increasing costs. We had the increase to minimum wage of 6.7% from April 2025 while funding from KCC only increased by 3.5%. Government funding in support of working parents of children 9 months and above is increasing competition in the sector as working parents look for longer opening times and settings that can take children from a younger age. Treasurer Geraldine Cohen has navigated all of the financial forecasting via a new annual budgeting tool and has created an inaugural Finance Policy.

3) Lease negotiations:

Lease negotiations are ongoing with the Castle and we will face an increase in rent which we have budgeted for from September 2025. Sadly, we had to close Friday afternoons after low take up. We have made changes to fees from September 2025 to better cover costs and better provide funded care in continuous blocks. In addition we will now receive extra funding in recognition of having a qualified teacher in Mrs Handy on the practitioner staff.

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4) Renovations:

With the PTA funds raised from the Colour Run event in May 2024, improvements have been made to the courtyard in 2025 by updating the storage sheds and clearing and replacing old broken equipment. More renovations are planned, such as continued improvements to the courtyard and updating the nursery flooring, but these are on hold until the terms of the new lease are agreed.

5) Continuous Improvement via the EYFS:

Continuous Improvement via the EYFS - The early years practitioners delivered another year of exceptional practice. Mrs Downing , with support from Mrs Handy and the team, developed our own curriculum from the EYFS and hosted a curriculum session to present it to parents. In addition Mrs Downing has introduced next steps which allows children's development to be observed and communicated with parents.

6) Committee Development:

Currently we have 9 committee members of which 3 are current or past parents of the nursery. It was decided to wrap up the official PTA due to the time required to organise and administer it however parents are still encouraged to get involved in the nursery and support events and fundraising by joining the committee. The committee remains strong with members reappointed at AGM:

- Sarah Fitzgerald O'Connor
- Letty Sundt
- Francesca Watson
- Samantha Woodward
- Geraldine Cohen
- Sue Butcher
- Megan Downing

7) Governance and compliance:

To aid handovers when trustees change, we have started a digital copy of the Handover file and refreshed the Committee welcome pack to help with the induction of new trustees.

8) Safeguarding:

The trustees have kept safeguarding as a central focus of any decisions made this year. At each committee meeting we are reminded of the key information for reporting safeguarding concerns. Each trustee has undertaken safeguarding training and read the relevant policies as noted in our central record.

FINANCIAL REVIEW

For the year ended 31/08/2025 the charity had an income over expenditure surplus of £1,573(2025) compared to £13,273.(2024), the surplus is carried forward to next year to further fund the charities objectives.

The Charity's reserve policy is to meet redundancy liabilities equal to statutory redundancy pay; provide general contingency reserves equal to a minimum of three months of average total expenditure of the last two years, excluding any rental and exceptional expenditure; and provide rental contingency reserves equal to one year of total expenditure as per the current lease agreement. As at 31/08/2025 the reserve held was £109,980.

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The following are the principal risks facing the charity:

- Competition from local nurseries offering longer hours or more funding (e.g. 30 hours or from 9 months for working parents) or Forest School
- Underfunding from central government. The funding we receive barely covers the running costs of providing the contracted hours of education.
- The potential for rent and utilities to increase costs if the landlord renegotiates the lease
- Staff succession planning bearing in mind the length of tenure of a lot of our staff.
- The principal source of funds comes from fees and this was 53% of annual income in the period ended 31/08/2025.

PLANS FOR FUTURE PERIODS

- a) Increasing provision – Looking for ways to boost income and meet the needs of parents e.g. early drop off Monday to Thursday; summer holiday club; lunch hour. Continue to explore forest school training for staff.
- b) Premises – Continue improvements to the courtyard, replace nursery floor, contingency planning for alternative premises.
- c) Ofsted readiness – Support Megan however we can with continuous improvement plan and mock inspection.
- d) Succession planning – As such a small team we are aware of the importance of succession planning, especially for management posts, so will be working hard to have people lined up as potential candidates. In addition we will aim to create handbooks for management posts and committee roles to capture the most important information needed for any future handovers.
- e) Safeguarding – Implement government changes to EYFS to further tighten guidance, including managing absence and child nutrition.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity is a CIO, registered with the Charity Commission, with a board of trustees with a wide variety of experience. The Charity adopted and follows the Model CIO Constitution for Childcare Providers 2013.

The Charity upholds the following trustee selection method and policies:

- (1) There must be at least three charity trustees. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or to appoint a new charity trustee.
- (2) The maximum number of charity trustees is 12. The charity trustees may not appoint any charity trustee if, as a result, the number of charity trustees would exceed the maximum.
The charity trustees are appointed at the AGM of the charity to serve for two successive years and shall retire from office with effect from the conclusion of the second AGM following their appointment.
- (3) At every AGM of the members of the CIO, one third (or the number nearest to one third) of the elected charity trustees shall retire from office.
- (4) The charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment. If any charity trustees were last appointed or reappointed on the same day, those to retire shall (unless otherwise agreed amongst themselves) be determined by lot.

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(5) The vacancies so arising may be filled by the decision of the members at the AGM; any vacancies not filled at the AGM may be filled as provided in sub-clause (5) of this clause.

(6) The members or the charity trustees may at any time decide to appoint a new charity trustee, whether in place of a charity trustee who has retired or been removed in accordance with clause 15 (Retirement and removal of charity trustees), or as an additional charity trustee, provided that the limit specified in sub-clause 12(3) (Number of charity trustees) would not as a result be exceeded. A person so appointed, shall serve for two successive years and shall retire in accordance with sub-clauses(2) and (3) of this clause.

(7) Where an individual is appointed as a charity trustee, it is that individual who is the charity trustee. No other individual with whom they share membership shall be entitled to stand in their place at meetings of the charity trustees or have any other rights as a charity trustee.

(8) To encourage parental involvement, at least two thirds of the charity trustees shall normally at the time of election be family members. In the event that this figure cannot be achieved however, the CIO may elect affiliate members to make up the balance of the charity trustees.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- (1) a copy of this constitution and any amendments made to it;
- (2) a copy of the CIO's latest trustees' annual report and statement of accounts; and
- (3) a copy of the roles and responsibilities of trustees as produced by the Charity Commission.

Trustees are also encouraged to attend training provided by The Education People

The charity is run by Trustees and a wider committee that represent the parents involved in the nursery.

The day-to-day management of the nursery is carried out by the Nursery Leader and qualified nursery staff.

Chiddingstone Nursery PTA carries out fundraising for equipment and resources.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

Signed by:

28AA1A5C10484CE...
S. Fitzgerald O'Connor
Trustee
28 April 2026

Chiddingstone Nursery School CIO

Independent Examiners Report

Independent Examiner's Report to the trustees of Chiddingstone Nursery School CIO

I report to the charity trustees on my examination of the financial statements of Chiddingstone Nursery School CIO for the year ended 31 August 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Vicky Newham CPAA
Solutions Accountancy & Bookkeeping Ltd
1 The Mews
Little Brunswick Street
Huddersfield

HD1 5JL
28 April 2026

Chiddingstone Nursery School CIO**Statement of Financial Activities****for the year ended 31 August 2025**

		Unrestricted	Restricted		
		funds	funds	Total funds	Total funds
		2025	2025	2025	2024
	Notes	£	£	£	£
Income and endowments from:					
Donations and legacies	4	8	-	8	2,550
Charitable activities	5	108,440	1,617	110,057	127,491
Other trading activities	6	-	5,871	5,871	1,359
Other	7	1,061	-	1,061	1,223
Total		109,509	7,488	116,997	132,623
Expenditure on:					
Charitable activities	8	2,394	-	2,394	5,421
Other	9	107,159	5,871	113,030	113,929
Total		109,553	5,871	115,424	119,350
Net gains on investments		-	-	-	-
Net income	10	(44)	1,617	1,573	13,273
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		(44)	1,617	1,573	13,273
Other gains and losses					
Net movement in funds		(44)	1,617	1,573	13,273
Reconciliation of funds:					
Total funds brought forward		108,407	-	108,407	95,134
Total funds carried forward		108,363	1,617	109,980	108,407

Chiddingstone Nursery School CIO
Summary Income and Expenditure Account
for the year ended 31 August 2025

	2025 £	2024 £
Income	116,997	132,623
Gross income for the year	<u>116,997</u>	<u>132,623</u>
Expenditure	115,171	119,308
Depreciation and charges for impairment of fixed assets	253	42
Total expenditure for the year	<u>115,424</u>	<u>119,350</u>
Net income before tax for the year	1,573	13,273
Net income for the year	<u>1,573</u>	<u>13,273</u>

Chiddingstone Nursery School CIO**Balance Sheet****at 31 August 2025**

Company No.	CE018174	Notes	2025	2024
			£	£
Fixed assets				
	Tangible assets	12	718	971
			<u>718</u>	<u>971</u>
Current assets				
	Debtors	13	1,462	-
	Cash at bank and in hand		113,449	114,813
			<u>114,911</u>	<u>114,813</u>
	Creditors: Amount falling due within one year	14	(5,649)	(7,377)
	Net current assets		109,262	107,436
	Total assets less current liabilities		109,980	108,407
	Net assets excluding pension asset or liability		109,980	108,407
	Total net assets		<u>109,980</u>	<u>108,407</u>
The funds of the charity				
Restricted funds				
	Restricted income funds	15	1,617	-
			<u>1,617</u>	<u>-</u>
Unrestricted funds				
	General funds	15	108,363	108,407
			<u>108,363</u>	<u>108,407</u>
Reserves				
	Total funds		<u>109,980</u>	<u>108,407</u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.


For the year ended 31 August 2025 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 28 April 2026

And signed on its behalf by:

Signed by:

 28AA1A5C10484CF
 S. Fitzgerald O'Connor
 Trustee
 28 April 2026

Chiddingstone Nursery School CIO**Statement of Cash flows****for the year ended 31 August 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	1,573	13,273
Adjustments for:		
Depreciation of property, plant and equipment	253	42
Dividends, interest and rents from investments	(1,061)	(1,223)
Other gains/losses	-	-
Increase in trade and other receivables	(1,462)	-
Decrease in trade and other payables	(1,728)	(4,331)
Net cash (used in)/provided by operating activities	<u>(2,425)</u>	<u>7,761</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1,061	1,223
Net cash from investing activities	<u>1,061</u>	<u>210</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net (decrease)/increase in cash and cash equivalents	(1,364)	7,971
Cash and cash equivalents at the beginning of the year	114,813	106,842
Cash and cash equivalents at the end of the year	<u>113,449</u>	<u>114,813</u>
Components of cash and cash equivalents		
Cash and bank balances	113,449	114,813
	<u>113,449</u>	<u>114,813</u>

Chiddingstone Nursery School CIO**Notes to the Accounts****for the year ended 31 August 2025****1 Accounting policies****Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.

Chiddingstone Nursery School CIO**Notes to the Accounts****Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

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

Tangible fixed assets and depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Computer Equipment	25% straight line
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The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Chiddingstone Nursery School CIO**Notes to the Accounts****Pension costs**

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Restricted funds 2024 £
Income and endowments from:		
Donations and legacies	50	2,500
Charitable activities	127,491	-
Other trading activities	-	1,359
Other	1,223	-
Total	128,764	3,859
Expenditure on:		
Charitable activities	5,421	-
Other	110,024	3,905
Total	115,445	3,905
Net income	13,319	(46)
Net income before other gains/(losses)	13,319	(46)
Other gains and losses:		
Net movement in funds	13,319	(46)
Reconciliation of funds:		
Total funds brought forward	95,088	46
Total funds carried forward	108,407	-

4 Income from donations and legacies

	Unrestricted £	Total 2025 £
Donations	8	8
	8	8

Chiddingstone Nursery School CIO**Notes to the Accounts****5 Income from charitable activities**

	Unrestricted	Restricted	Total 2025
	£	£	£
Fee Income	55,100	959	56,059
KCC Funded Places	49,869	658	50,527
Admin Fee/Deposit	1,108	-	1,108
Other	2,363	-	2,363
	<u>108,440</u>	<u>1,617</u>	<u>110,057</u>

6 Income from other trading activities

	Restricted	Total 2025
	£	£
FF2 Payments	5,545	5,545
SENIF Payments	-	-
EYPP Payments	326	326
	<u>5,871</u>	<u>5,871</u>

7 Other income

	Unrestricted	Total 2025
	£	£
Interest Received	1,061	1,061
	<u>1,061</u>	<u>1,061</u>

8 Expenditure on charitable activities

	Unrestricted	Total 2025
	£	£
<i>Expenditure on charitable activities</i>		
Fee Income	807	807
KCC Funded Places	1,461	1,461
Admin Fee/Deposit	126	126
<i>Governance costs</i>		
	<u>2,394</u>	<u>2,394</u>

Chiddingstone Nursery School CIO**Notes to the Accounts****9 Other expenditure**

	Unrestricted	Restricted	Total
			2025
	£	£	£
Employee costs	83,491	5,871	89,362
Premises costs	12,183	-	12,183
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	253	-	253
General administrative costs	7,044	-	7,044
Legal and professional costs	4,188	-	4,188
	<u>107,159</u>	<u>5,871</u>	<u>113,030</u>

10 Net income before transfers**2025**

This is stated after charging:

£

Depreciation of owned fixed assets

253

11 Staff costs**2025**

Salaries and wages

85,990

Pension costs

2,401

88,391

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

12 Tangible fixed assets**Computer
Equipment****£****Cost or revaluation**

At 1 September 2024

1,013

At 31 August 2025

1,013**Depreciation and
impairment**

At 1 September 2024

42

Depreciation charge for the
year

253

At 31 August 2025

295**Net book values**

At 31 August 2025

718

At 31 August 2024

971**13 Debtors****2025****£**

Prepayments and accrued income

1,462

1,462

Chiddingstone Nursery School CIO**Notes to the Accounts****14 Creditors:**

amounts falling due within one year

	2025
	£
Other creditors	-
Deferred income	5,649
	<u>5,649</u>

15 Movement in funds

	At 1 September 2024	Incoming resources (including other gains/losses) £	Resources expended £
Restricted funds:			
Restricted income funds:			
FF2 Payments	-	5,545	(5,545)
EYPP Payments	-	326	(326)
Expansion Grant	-	658	-
Teacher funding	-	959	-
<i>Total</i>	<u>-</u>	<u>7,488</u>	<u>(5,871)</u>
Unrestricted funds:			
General funds	108,407	109,509	(109,553)
Total funds	<u>108,407</u>	<u>116,997</u>	<u>(115,424)</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

FF2 Payments

EYPP Payments

Expansion Grant

Teacher funding

16 Analysis of net assets between funds

	Unrestricted funds £
Fixed assets	718
Net current assets	<u>109,262</u>
	<u>109,980</u>

Chiddingstone Nursery School CIO

Notes to the Accounts

17 Reconciliation of net debt

	At 1 September 2024 £	Cash flows £
Cash and cash equivalents	114,813	(1,364)
	114,813	(1,364)
Net debt	114,813	(1,364)

18 Commitments

Pension commitments

	2025 £
The pension cost charge to the company amounted to:	2,401

19 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Chiddingstone Nursery School CIO

Detailed Statement of Financial Activities

for the year ended 31 August 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income and endowments from:				
Donations and legacies				
Donations	8	-	8	2,550
	<u>8</u>	<u>-</u>	<u>8</u>	<u>2,550</u>
Charitable activities				
Fee Income	55,100	959	56,059	70,291
KCC Funded Places	49,869	658	50,527	55,159
Admin Fee/Deposit	1,108	-	1,108	1,065
Other	2,363	-	2,363	976
	<u>108,440</u>	<u>1,617</u>	<u>110,057</u>	<u>127,491</u>
Other trading activities				
FF2 Payments	-	5,545	5,545	294
SENI Payments	-	-	-	200
EYPP Payments	-	326	326	865
	<u>-</u>	<u>5,871</u>	<u>5,871</u>	<u>1,359</u>
Other				
Interest Received	1,061	-	1,061	1,223
	<u>1,061</u>	<u>-</u>	<u>1,061</u>	<u>1,223</u>
Total income and endowments	109,509	7,488	116,997	132,623
Expenditure on:				
Charitable activities				
Fee Income	807	-	807	800
KCC Funded Places	1,461	-	1,461	4,476
Admin Fee/Deposit	126	-	126	145
	<u>2,394</u>	<u>-</u>	<u>2,394</u>	<u>5,421</u>
Total of expenditure on charitable activities	2,394	-	2,394	5,421
Employee costs				
Salaries/wages	80,119	5,871	85,990	84,401
Pension costs	2,401	-	2,401	2,707
Staff training	971	-	971	1,379
	<u>83,491</u>	<u>5,871</u>	<u>89,362</u>	<u>88,487</u>
Premises costs				
Rent	9,048	-	9,048	9,000
Premises cleaning	3,135	-	3,135	3,632
Premises repairs and maintenance	-	-	-	1,726
	<u>12,183</u>	<u>-</u>	<u>12,183</u>	<u>14,358</u>

Chiddingstone Nursery School CIO

Detailed Statement of Financial Activities

General administrative costs, including depreciation and amortisation				
Depreciation of Computer Equipment	253	-	253	42
Equipment expensed	-	-	-	456
General insurances	1,295	-	1,295	1,563
Information and publications	595	-	595	499
Software, IT support and related costs	219	-	219	219
Stationery and printing	27	-	27	1,768
Sundry expenses	3,173	-	3,173	1,409
Telephone, fax and broadband	1,735	-	1,735	1,037
	<u>7,297</u>	<u>-</u>	<u>7,297</u>	<u>6,993</u>
Legal and professional costs				
Accountancy and bookkeeping	2,477	-	2,477	1,538
Other legal and professional costs	1,711	-	1,711	2,553
	<u>4,188</u>	<u>-</u>	<u>4,188</u>	<u>4,091</u>
Total of expenditure of other costs	<u>107,159</u>	<u>5,871</u>	<u>113,030</u>	<u>113,929</u>
Total expenditure	109,553	5,871	115,424	119,350
Net gains on investments	-	-	-	-
Net income	(44)	1,617	1,573	13,273
Net income before other gains/(losses)	(44)	1,617	1,573	13,273
Other Gains	-	-	-	-
Net movement in funds	(44)	1,617	1,573	13,273
Reconciliation of funds:				
Total funds brought forward	108,407	-	108,407	95,134
Total funds carried forward	<u>108,363</u>	<u>1,617</u>	<u>109,980</u>	<u>108,407</u>