

**KIDDIES WORLD**  
**UNAUDITED ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

## **KIDDIES WORLD**

### **CHARTERED ACCOUNTANTS' REPORT TO THE PROPRIETOR ON THE UNAUDITED ACCOUNTS OF KIDDIES WORLD**

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This report is made to the Charity's Board of Trustees, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Charity's Board of Trustees, that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. to the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's Board of Trustees, as a body, for this report.

You have approved the accounts for the year and have acknowledged your responsibility for them and for providing all information and explanations necessary for their compilation.

We have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the accounts.

**Morris Cook**

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**Chartered Accountants**

Bryn Estyn  
East Street  
Llangollen  
LL20 8RB

**KIDDIES WORLD****DETAILED TRADING AND PROFIT AND LOSS ACCOUNT****FOR THE YEAR ENDED 31 DECEMBER 2023**

|                                                     |              | <b>2023</b>      |              | <b>2022</b>     |
|-----------------------------------------------------|--------------|------------------|--------------|-----------------|
|                                                     | <b>£</b>     | <b>£</b>         | <b>£</b>     | <b>£</b>        |
| <b>Turnover</b>                                     |              |                  |              |                 |
| Subs                                                |              | 30,466           |              | 19,050          |
| Donations                                           |              | 1,821            |              | -               |
| Grants                                              |              | 19,757           |              | -               |
| Early entitlement, assisted places and flying start |              | 80,870           |              | 78,252          |
| Fund raising                                        |              | 804              |              | 305             |
|                                                     |              | <u>133,718</u>   |              | <u>97,607</u>   |
| <br><b>Administrative expenses</b>                  |              |                  |              |                 |
| Wages and salaries                                  | 92,886       |                  | 76,288       |                 |
| Staff pension costs                                 | 6,183        |                  | 5,484        |                 |
| Staff training                                      | 910          |                  | 762          |                 |
| Uniform costs                                       | 429          |                  | 851          |                 |
| Insurance and membership                            | 471          |                  | 742          |                 |
| Light and heat                                      | 1,302        |                  | 965          |                 |
| Cleaning                                            | 67           |                  | -            |                 |
| Repairs and maintenance                             | 3,416        |                  | 823          |                 |
| Consumables                                         | 2,370        |                  | 1,063        |                 |
| Printing, postage and stationery                    | 247          |                  | 649          |                 |
| Telephone                                           | 1,039        |                  | 986          |                 |
| Hire of equipment                                   | 839          |                  | -            |                 |
| Accountancy and professional fees                   | 294          |                  | 348          |                 |
| Bank charges                                        | 65           |                  | -            |                 |
| Sundry expenses                                     | 255          |                  | -            |                 |
| Toys and equipment                                  | 18,316       |                  | 5,150        |                 |
| Depreciation                                        | 23           |                  | 33           |                 |
|                                                     |              | <u>(129,112)</u> |              | <u>(94,144)</u> |
| <br><b>Operating profit</b>                         |              | <b>4,606</b>     |              | <b>3,463</b>    |
| <br><b>Other income</b>                             |              |                  |              |                 |
| Bank interest received                              |              | 223              |              | 51              |
| <br><b>Net profit for the year</b>                  | <b>3.61%</b> | <b>4,829</b>     | <b>3.60%</b> | <b>3,514</b>    |

**KIDDIES WORLD****BALANCE SHEET****AS AT 31 DECEMBER 2023**

|                                              | Notes | 2023<br>£ | £      | 2022<br>£ | £      |
|----------------------------------------------|-------|-----------|--------|-----------|--------|
| <b>Fixed assets</b>                          |       |           |        |           |        |
| Tangible assets                              | 1     |           | 56     |           | 79     |
| <b>Current assets</b>                        |       |           |        |           |        |
| Cash at bank and in hand                     |       | 30,438    |        | 25,585    |        |
| <b>Net current assets</b>                    |       |           | 30,438 |           | 25,585 |
| <b>Total assets less current liabilities</b> |       |           | 30,494 |           | 25,664 |
| <b>Capital account</b>                       |       |           |        |           |        |
| At 1 January 2023                            |       |           | 25,665 |           | 22,150 |
| Profit for the year                          |       |           | 4,829  |           | 3,514  |
|                                              |       |           | 30,494 |           | 25,664 |

In accordance with the engagement letter, I approve the accounts set out on pages 3 2 to 5. I acknowledge responsibility for the accounts and for providing Morris Cook with all information and explanations necessary for its compilation.

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Mrs V M Morrison

Date : .....

**KIDDIES WORLD****NOTES TO THE ACCOUNTS****FOR THE YEAR ENDED 31 DECEMBER 2023****1 Tangible fixed assets**

|                                         | Plant,<br>machinery &<br>computer<br>equipment<br>£ | Fixtures,<br>fittings &<br>equipment<br>£ | Total<br>£ |
|-----------------------------------------|-----------------------------------------------------|-------------------------------------------|------------|
| <b>Net book value</b>                   |                                                     |                                           |            |
| At 1 January 2023 & at 31 December 2023 | 2                                                   | 77                                        | 79         |
|                                         | —                                                   | —                                         | —          |
| <b>Depreciation</b>                     |                                                     |                                           |            |
| Charge for the year                     | -                                                   | 23                                        | 23         |
|                                         | —                                                   | —                                         | —          |
| At 31 December 2023                     | -                                                   | 23                                        | 23         |
|                                         | —                                                   | —                                         | —          |
| <b>Net book value</b>                   |                                                     |                                           |            |
| At 31 December 2023                     | 2                                                   | 54                                        | 56         |
|                                         | ==                                                  | ==                                        | ==         |
| At 31 December 2022                     | 2                                                   | 77                                        | 79         |
|                                         | ==                                                  | ==                                        | ==         |