

KAVAN KIDS KRECHE LIMITED
CORE FUNDING ACCOUNTS
FOR THE FINANCIAL PERIOD 1 SEPTEMBER 2024 TO 31 AUGUST 2025

**KAVAN KIDS KRECHE LIMITED
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Service Provider	Kavan Kids Kreche	SRN	09CN0005
PAU User	Rachel Berns	PAU Contact Email	kavankidskreche@gmail.com
Accountant Firm	GMK PARTNERS	Accountant Email	veronica.evans@kellyrahill.com

Input expenditure associated with loans related to the premises from which the ELC and/or SAC service operates from.

Input total of drawings taken from the business during the reporting period (01 September 2024 to 31 August 2025)

Balance Checker

Type	Account Code	Description	Debit	Credit
Income	3000	NCS		€109,482.00
Income	3001	ECCE (inc. LINC)		€122,758.00
Income	3003	CCSP Savers (inc. TEC)		
Income	3004	AIM Level 7		
Income	3005	Core Funding		€121,978.00
Income	3006	Sustainability Funding		
Income	3007	Transition Fund/EWSS		
Income	3009	EY & SAC Grant		
Income	3013	Bia Blasta (Additional Nutrition Pilot programme)		
Income	3014	Equal Start		
Income	3100	Local authority		
Income	3101	Other Government income		
Income	3102	Other Government grants		
Income	3103	Tusla		
Income	3200	Parental fees/Co Payments		€103,601.00
Income	3201	Fundraising/Charitable		
Income	3203	Community Services Programme (CSP) funding		
Income	3205	Other income (e.g Donations)		
Expenditure	4001	Pensions (Employer contribution)		
Expenditure	4002	Employer's PRSI	€24,277.00	
Expenditure	4004	Wages/Salaries (Gross) In-Ratio Staff	€232,553.00	
Expenditure	4005	Wages/Salaries (Gross) Managerial Staff		
Expenditure	4006	Wages/Salaries (Gross) Administrative Staff		
Expenditure	4007	Wages/Salaries (Gross) Ancillary Staff	€866.00	
Expenditure	4008	Wages/Salaries (Gross) Directors	€88,922.00	
Expenditure	4100	Ancillary events		
Expenditure	4101	Broadband/Internet/ Telephone/Mobile Expenses	€1,884.00	
Expenditure	4102	Office Supplies (e.g. Stationary/Printing/Postage)	€1,338.00	
Expenditure	4103	Food & Beverages	€9,103.00	
Expenditure	4104	Advertising/ Recruitment costs	€179.00	
Expenditure	4105	Staff training & CPD	€1,045.00	
Expenditure	4106	Room supplies (arts & crafts, toys, books, medical, first aid)	€607.00	
Expenditure	4107	Computer maintenance/support		
Expenditure	4108	Subscription/ Membership fees		
Expenditure	4109	Vehicle tax insurance		
Expenditure	4110	Outsourced Services		
Expenditure	4111	Accounting Software/ Payroll Software Expenses		
Expenditure	4112	Accountancy fees	€4,174.00	
Expenditure	4113	Professional Fees (e.g Legal)	€2,538.00	
Expenditure	4114	Insurance	€4,037.00	
Expenditure	4115	Donations/Sundry/Petty Cash		
Expenditure	4116	Other Administration Expenses	€7,074.00	
Expenditure	4117	Storage fees		

Expenditure	4118	Uniform Expenses		
Expenditure	4119	Travel & Subsistence	€2,684.00	
Expenditure	4120	Staff/Entertainment costs		
Expenditure	4121	Head Office Cost - Maintenance		
Expenditure	4122	Head Office Cost - Management Fee		
Expenditure	4200	Repairs and Maintenance	€3,193.00	
Expenditure	4201	Cleaning supplies/Materials		
Expenditure	4202	Light & Heat	€5,771.00	
Expenditure	4203	Rates	€3,908.00	
Expenditure	4204	Water Rates		
Expenditure	4205	Rent	€26,008.00	
Expenditure	4206	Vehicle running costs		
Expenditure	4207	Refuse/Sanitation services	€1,024.00	
Expenditure	4208	Building Management fee		
Expenditure	4209	Security, Fire, Safety Checks & Maintenance Contracts		
Expenditure	4300	Bank interest & charges	€931.00	
Expenditure	4303	Leasing Expenses -Vehicles		
Expenditure	4304	Leasing Expenses -Equipment		
Expenditure	4305	Corporation Tax		
Expenditure	4306	Income tax (sole traders only)		
Expenditure	4308	Bad Debts/write-offs		
Expenditure	4400	Annual depreciation: Buildings		
Expenditure	4401	Annual Depreciation: Fixtures, Fittings, and Equipment	€233.00	
Expenditure	4402	Annual Depreciation: Motor Vehicles		
Expenditure	4403	Annual Depreciation: Other		
Expenditure	4500	Grant Amortisation		
Fixed Asset	1000	Capital: Land and Buildings Cost B/Fwd		
Fixed Asset	1001	Capital: Land and Buildings Additions		
Fixed Asset	1002	Capital: Land and Buildings Disposals		
Fixed Asset	1010	Accumulated Depreciation: Land and Buildings B/Fwd		
Fixed Asset	1011	Depreciation: Land and Buildings Current Year		
Fixed Asset	1012	Depreciation: Land and Buildings on Disposal		
Fixed Asset	1020	Capital: Fixtures, Fittings, and Equipment Cost B/Fwd	€44,730.00	
Fixed Asset	1021	Capital: Fixtures, Fittings, and Equipment Additions		
Fixed Asset	1022	Capital: Fixtures, Fittings, and Equipment Disposals		
Fixed Asset	1030	Accumulated Depreciation: Fixtures, Fittings, and Equipment B/Fwd		€43,917.00
Fixed Asset	1031	Depreciation: Fixtures, Fittings and Equipment Current Year		€233.00
Fixed Asset	1032	Depreciation: Fixtures, Fittings and Equipment Disposal		
Fixed Asset	1040	Capital: Motor Vehicles Cost B/Fwd		
Fixed Asset	1041	Capital: Motor Vehicles Additions		
Fixed Asset	1042	Capital: Motor Vehicles Disposal		
Fixed Asset	1050	Accumulated Depreciation: Motor Vehicles B/Fwd		
Fixed Asset	1051	Depreciation: Motor Vehicles Current Year		
Fixed Asset	1052	Depreciation: Motor Vehicles Disposal		
Fixed Asset	1060	Capital: ICT Cost B/Fwd		
Fixed Asset	1061	Capital: ICT Additions		
Fixed Asset	1062	Capital: ICT Disposals		
Fixed Asset	1070	Accumulated Depreciation: ICT Cost B/Fwd		
Fixed Asset	1071	Depreciation: ICT Current Year		
Fixed Asset	1072	Depreciation: ICT Disposal		
Fixed Asset	1080	Capital: Other Cost B/Fwd		
Fixed Asset	1081	Capital: Other Additions		
Fixed Asset	1082	Capital: Other Disposal		
Fixed Asset	1090	Accumulated Depreciation Other Capital items Cost B/Fwd		
Fixed Asset	1091	Accumulated Depreciation Other Capital items Current Year		
Fixed Asset	1092	Accumulated Depreciation Other Disposal		
Current Asset	1501	Debtors Control Account		
Current Asset	1502	Stock		
Current Asset	1503	Prepayments		€16,388.00

Current Asset	1504	Grants Due		
Current Asset	1505	Provision of Bad Debts		
Current Asset	1801	Bank Current Account 1	€44,058.00	
Current Asset	1802	Bank Current Account 2		
Current Asset	1803	Bank Current Account 3		
Current Asset	1804	Bank Current Account 4		
Current Asset	1805	Bank Current Account 5		
Current Asset	1806	Bank Current Account 6		
Current Asset	1807	Deposit Account		
Current Asset	1808	Credit Card Account		€1,032.00
Current Asset	1809	Petty Cash Account	€4,684.00	
Current Liability	2000	Creditors Control Account		
Current Liability	2050	Corporation Tax		€172.00
Current Liability	2051	Income Tax (Sole Traders only)		
Current Liability	2052	Recharges		
Current Liability	2053	Parents' Deposits		
Current Liability	2054	Dividends		
Current Liability	2100	Grants Received in Advance		
Current Liability	2101	Grants Unspent		
Current Liability	2102	Capital Grants Unspent		
Current Liability	2103	Net Wages Control Account		
Current Liability	2104	Pension Control Account		
Current Liability	2105	ASC Control Account		
Current Liability	2106	PRSA Control Account		
Current Liability	2107	PAYE/PRSI/USC/LPT Control Account		€5,195.00
Current Liability	2108	Bank Loans		
Current Liability	2109	Other Loan		
Current Liability	2110	Leasing - Building		
Current Liability	2111	Leasing - Vehicles		
Current Liability	2112	Leasing - Equipment		
Current Liability	2113	Directors Current Account		€7,243.00
Current Liability	2114	Accruals		€15,622.00
Long Term Liabilities	2500	Long Term Loan		
Long Term Liabilities	2501	Loan on Premises		
Long Term Liabilities	2502	Deferred Grants		
Capital & Reserves	2800	Share Capital		€100.00
Capital & Reserves	2801	Share Premium		
Capital & Reserves	2802	Drawings		
Capital & Reserves	2803	Surplus/Deficit Brought Forward		€876.00
Capital & Reserves	2804	Retained Surplus/Deficit		
			Total	€532,209.00
				€532,209.00

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