

REGISTERED COMPANY NUMBER (England and Wales): 03636219
REGISTERED CHARITY NUMBER (England & Wales): 1075789
REGISTERED CHARITY NUMBER (Scotland): SC039477

Report of the Trustees and
Financial Statements for the Year Ended 30 June 2021
for
Kids Out UK

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Kids Out UK

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for the Year Ended 30 June 2021**

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Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

The trustees, who are also directors of the charitable company (the charity) for the purposes of the Companies Act 2006, are pleased to present their report together with the consolidated financial statements of the charity and its subsidiary for the year ended 30th June 2021 which are also prepared to meet the requirements for a directors' report and financial statements for Companies Act purposes.

The financial statements comply with the Charities and Trustees Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the company are to promote

- i. the provision of facilities for recreation and other leisure time activity, and
- ii. education through leisure time activities to develop physical, mental and spiritual capacities

for the benefit of children and young people who are disadvantaged in any way, including sickness, disability or otherwise in need and so to improve their conditions in life and to support these children to grow to full maturity as individuals and members of society.


Public Benefit

The trustees follow the Charity Commission guidance on public benefit and use the phrase "Fun and Happiness" to encapsulate the types of activities we provided and promoted, recognising that, for children, recreational and leisure time activities are ones that they would choose to do. Further, that these activities successfully engage their interest making informal education possible and, by making them happy, improve their quality of life.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

A Year of Fun & Happiness

In 2020/21, KidsOut provided:

- 17276 Fun Days out
 - 22149 Christmas presents
 - 9408 Toy boxes
 - 9705 Food vouchers
 - 7500 Christmas Goodie bags
 - 200 Diwali food hampers
 - 10k school uniforms
- 
- 1k+ Wi-Fi codes
 - 200 IT managed laptops
 - World Stories to 500k+ children and resources for over 5000 teachers.

KidsOut's Covid-19 relief services delivered the following outcomes...

Toy Boxes:

- ✓ Improved family bonding & social development – 100% of respondents said their family were playing better together
- ✓ Children had positive distractions from any worries – 100% of respondents said the toys distracted their children from any worries
- ✓ Educational development – 92% of respondents said their children were learning new things

Food vouchers:

- ✓ Relief of poverty – 94% of respondents said that the financial pressure of purchasing a weekly food shop for their family had been relieved
- ✓ Improved physical health – 91% of respondents said their children were eating healthier
- ✓ Reduced levels stress in the family unit – 91% of respondents said they felt less worried/stressed about buying food for their family

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Children in women's refuges

Life in refuge

Children who have survived domestic violence and are relocated to a women's refuge are some of the most socially isolated and stigmatised in society. Yearly, over 20,000 children in the UK flee domestic violence to a women's refuge with their mothers, with many traumatised by being relocated away from friends and family. During the pandemic, the average time a child spends in refuge dramatically increased resulting in around only 14,000 children finding sanctuary in a staffed refuge.

Every year children experience what are in effect "lockdown measures" in refuge to protect them from an abuser. Refuges and other domestic abuse services often lack the capacity to provide normal social and educational opportunities, with children being excluded from the community and having little to look forward to.

However, fleeing to refuge is only the start of a child's recovery. Those experiencing domestic abuse are also more likely to have been exposed to other risks, such as neglect, parental substance misuse and mental health issues. Without intervention, 74% of children relocated away from refuge will have turned to drugs or crime by the age of 18. However, with specialist intervention and support from groups like KidsOut, this falls to 14%.

Impact of Covid-19

Covid-19 made life in refuge even tougher than usual. Social distancing measures compound the extreme isolation many of children already face, with fragile states of mental health being at greater risk. Most children in refuge experiencing the pandemic will have been stuck with few comforts in a single room with their mother and siblings. Worse still the average length of stay in refuge pre-pandemic was 3 to 4 months, during the period of this report the average stay significantly increased to 6-9 months!

The pandemic has also caused a domestic abuse crisis. One call relating to domestic abuse was made to police every 30 seconds in the first seven weeks of lockdown. As local lockdowns come and go, it is highly likely that thousands more children and mothers will require the sanctuary of a women's refuge but are unable to find a space. Thus, KidsOut worked with local authorities to provide support to the families relocated to a temporary non-staffed safe house.

Forgotten children

It is important to stress how survivors of domestic violence are very much "forgotten children", lacking many of the structures of support other disadvantaged groups receive. Over the national lockdown period in 2020, KidsOut undertook an extensive survey of partner refuges to uncover the true scale of the challenge faced by groups all over the UK. Of the 231 refuge responses received, the following statistics were recorded:

29% of refuges lack access to a foodbank

39% of refuge residents are not supported by free school meal vouchers

43% of refuges are not supported by any external organisations, aside from KidsOut

78% of refuges are unable to provide communal computers for their residents while 42% lack WIFI access

These statistics show how children in refuge suffer a "digital divide". With many not attending school for fear of being found by their abuser, the lack of access to remote digital learning resources is hindering their chance for normal educational development.

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Delivering Fun & Happiness

What makes KidsOut unique?

KidsOut's impact far exceeds its size. While we have a national reach, the charity has a small team including only six full-time permanent members of staff. We have a network of thousands of volunteers around the UK who help in various ways, including attending Fun Days and organising corporate networking fundraisers. By keeping staffing and other costs (e.g. marketing) as low as possible, KidsOut has been able to ensure on average every 90p+ donated to the charity over the last five years has gone into the delivery of our children's services. Furthermore, KidsOut acts as facilitators for the support we offer, organising the delivery services (e.g. Fun Days, Toy Boxes, food vouchers) to front-line groups who are set up to use them. The way KidsOut is structured and operates means the charity can have a major impact compared to its small staff size, pre-pandemic regularly supporting over 65,000 children every year.

Children are at the heart of everything we do at KidsOut. Through years of collaboration, we have formed strong connections with women's refuges and domestic abuse support groups across the UK, being best placed to meet the needs of the families in their care. All our services are developed following extensive consultation with refuge workers, mothers and children.

Our approach

A 2010 government report found that the most important thing for the preservation of a vulnerable child's mental welfare is not only the memory of a positive experience but having something positive to look forward to. This is the ethos by which KidsOut operates, using the power of positive experiences to enhance children's outlook and give them the best start in life. From this, KidsOut ensures that all its services are...

A new experience

Mothers, refuges, and other domestic abuse services rarely have the financial capacity to provide social and educational opportunities for the children in their care. Consequently, these children often lack exposure to the normal activities most young people can expect to enjoy. Wherever possible, KidsOut strives to deliver fun opportunities to children who would not otherwise have access to, prioritising the development of a positive outlook, skills, and behaviour.

An unforgettable memory

KidsOut works tirelessly to ensure we provide positive experiences that create the treasured memories that are essential to the good mental health of vulnerable children.

Fun

Fun and happiness are essential in helping the children we support 'cope', providing positive rather than painful memories, as well as giving hope for a brighter future. KidsOut's services are developed in consultation with refuge workers, mothers and children, always being customised to the interests of those we support. The fun activities we offer are also developed with consideration to activities most beneficial for educational, emotional, and social development.

Inclusive

The children we support are some of the most vulnerable and stigmatised in society. Children who have been relocated from refuge have the highest rates of runaways, school exclusions, and suicide. KidsOut enables children to enjoy positive experiences with those in similar situations that is inclusive to their unique needs.

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Our services

All KidsOut's regular services impact the development of the following four key areas essential to good mental health for vulnerable children:

1. Children develop the necessary **social skills** needed to succeed later in life
2. Children are more **confident** and better equipped to thrive in new and unfamiliar situations
3. Children are **motivated** to apply learned skills in everyday life (e.g. school) and achieve ambitions
4. Children gain optimism from the positive memories created, encouraging them to be more **resilient**

With support from KidsOut, children develop the personal skills needed for a healthy mental outlook/wellbeing and handle the trauma that they have faced, helping them become well integrated members of their community.

By delivering our services with refugees and groups in the heart of communities, KidsOut can support over 65,000 children around the UK every year.

Fun Days

Fun Days take disadvantaged children on days that help them remember what it is like to just be kids.

Whether it's a trip to the theatre or a day at a theme park, Fun Days give children something to look forward to and happy memories they can look back on. Recent Fun Days include exclusive trips to major attractions like KidZania and Drayton Manor theme park, tickets to popular West End shows like Aladdin and the Lion King, VIP cinema screenings, and much more! These days are inclusive to a group's needs, such as food and transport, and include extras such as a toy to take home. Due to the pandemic the majority of support was through cinema tickets and visits to the seaside.



**KidsOut provided 17,276 Fun Days
and 9,408 Toy Boxes between July
2020 and June 2021**

Toy Box

Children invariably arrive at refuge with only the clothes on their backs. Unlike most children, they lack personal items like toys and games. Due to Covid-19 lockdown measures, the toy box service became more important than ever with many families in refuge unable to move to a new home and many restricted to one room with no internet or access to a TV. KidsOut provided these children with a box of brand-new toys; such as board games, arts & craft kits, puzzles, and books which have kept children occupied, entertained, and engaged while in the sanctuary of a refuge. Further, for the lucky ones able to attend school in person, KidsOut provided part of their school uniform in order that they did not stand out at a new school.



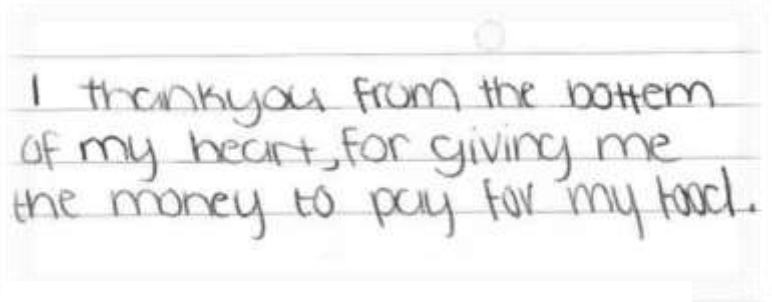
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Report of the Trustees for the Year Ended 30 June 2021

Food vouchers

In response to the most pressing needs of families living in refuge during the Covid-19 pandemic, KidsOut has been distributing supermarket vouchers. This project was delivered digitally, with the KidsOut team emailing supermarket vouchers to staff at partner women's refuges, who then distributed them to the mothers in their care.

This enabled mothers to purchase essential groceries, helping alleviate financial pressures that had been exacerbated by Covid-19. This helped ensure the basic physical needs of families were met, reducing the stress many were facing and aiding the preservation of long-term mental health.



KidsOut provided 9,705 £25 supermarket vouchers for families in women's refuges between July 2020 and June 2021

World Stories



"There is a real need for a website like this, both in the classroom and for engaging parents with home reading."
- A Head Teacher

KidsOut's World Stories is a free, digital library of short stories and tales from around the world, primarily created to help children with English as a second language.

The service was transformed over the financial year, with a new and improved website launching in January 2020. The site now hosts over 600 pieces of interactive and user-friendly content, including video, audio, and visual resources for children, parents, and teachers. The popularity of World Stories has grown exponentially, with over half a million children accessing the library and over 5,000 schools registered. World Stories is an ever-growing international phenomenon that we will continue to cultivate.

Phyzzpod

Phyzzpod is an innovative sensory learning experience for schools and hospices. We have installed 22 Phyzzpods across the UK to help support pupils' learning, especially children who find it difficult to learn in traditional classrooms. An OFSTED report said that Phyzzpod was such a great learning tool that "every school should have one."

"Just imagine having a TARDIS in your own classroom or having daily access to the wardrobe into Narnia. Well that is what having a Phyzzpod is like. It transfers you and your children into a new world, a new place, an exciting space with lots to do and lots to see. It makes your senses go wild."
- A Teacher



Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Case Study 1.

I am a mother of three, a 13-year-old, 8 years old and 6 years old. I was a victim of domestic violence for over 10 years. The kids and I constantly lived in fear from my ex-husband. It was constant physical, emotional, sexual and financial abuse. We were isolated from friends, family, and neighbours. He forced us to move home a lot because every time a neighbour heard the beatings, and asked him about it, he would move us, but first I got another beating normally with a belt because he blamed me. My only outing was work because he wanted more money, and he took it all from me.

I lived in this situation for years that it became part of me. Once I came back from work and found him screaming at my 13-year-old that she did not cook his food properly. This was the last straw and we escaped to Canterbury, we were found there by him, and the police got involved because he was holding me by the hair and put my head out of the window screaming if he doesn't have my family no one will, neighbours called the police. My kids and I abandoned everything we had in Kent to start over in London.

We were moved to Solace Woman's Aid, which I call a safe haven, gave us a place to call home, where fear of abuse does not apply. I stayed there for 6 months, getting ready to be rehoused, it's difficult being a single parent looking after the children with no friends and family here, starting over with no money or possessions.

KidsOut charity provided an exciting day out for my children to KidZania, where they spent the day as a fire fighter, being a radio presenter and acting as a police officer in an emergency, this was an amazing time. We have also had cinema tickets, which I could never afford to take them out of refuge to have fun activities and my children have been able to share a lot of these fun experiences back at school. As we leave the Refuge, we are about to receive toy boxes from KidsOut to start our new lives, as with limited money I can only afford the essentials.

It is so nice being able to bond and feel completely relaxed and reminded me we are on our way to creating new, happy memories together, without feeling permanently on edge or having to worry about anything other than just having fun together.

Thank you KidsOut for all you do, words cannot express how much we appreciate your support.

Case Study 2.

I have worked for many years now in support of women and children who have suffered violence and abuse in their lives, and I am as passionate now as ever. I will continue as long as I feel I can make a difference and know that when they move on from refuge – our mums and children can live happy fulfilled lives together and have the best opportunity for a good safe future together, leaving behind the trauma of the past and remembering good fun times of living in refuge.

Recently, you might have thought that with all the media awareness and government talk around domestic abuse that it is now easier for women and children to access safety and support – not so. When you think that we have more children than adults at any time in refuges, it is vital to provide them with support services. So, you will understand how much we in Brent and refuges across the country owe in gratitude to KidsOut - who I love so much for their amazing contributions that really help our children be happy, and have fun - helping them to heal emotionally.

Escaping from violence and fleeing an abusive relationship is a really difficult decision for women to make at any time. Fear of what will happen should they stay and fear of repercussions once they take the brave step to leave. Not knowing where you will be and having to uproot your children is never easy. Although children want the violence to end they can sometimes express feelings of anger towards their mums – for taking them away from their home – especially from their school and friends. They may even want to be with their father even though they are afraid of him. They can have torn loyalties which cause them anxiety and stress. How can they make sense of it, they are just little kids? Mums can often feel they have let their children down.

Seeing them happy - having toys and fun things to do really helps mums to stay strong.

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COVID – 19 and the lockdown has made this so much harder for the families. As a key worker at supported housing accommodation, I have needed to continue to come in throughout lockdown and work continued as normal but also with added measures such as ensuring all 3 properties have hand sanitizers and are kept extra clean. Providing updates to the women regarding where they can (or cannot) go, that they couldn't visit trusted friends' houses now or even meet outside and so on. Stuck indoors with limited space, mask wearing and social distancing.

During the first lockdown when schools were closed it was very difficult for our children and their mums, but I am proud of them all and their resilience, the way that they all supported each other to get through it.

Being stuck indoors our kids could not access the online lessons that the schools provided - KidsOut then provided free WIFI at all refuges – which was brilliant, and our kids could participate in online lessons and also play games etc -it made a big difference for them - and I am sure improved their emotional wellbeing in those hard times.

KidsOut continued to provide vital support throughout by providing a Supermarket voucher every month for every one of our mums across all three houses, £25 each time. The women were so thankful for this - it provided extra treats for kids of those whose benefits were in place and a lifeline for the new families without access to benefits or any money yet. It also supported those families who could not leave the refuge for fear of meeting their abuser.

We were provided with donations of really nice new toys from Kids Out for our playrooms - which I gave to mums to provide quality birthday presents for their kids- which made them feel really good, all children got a large box full of age-appropriate amazing toys and more at Christmas and now every child entering refuge gets their own toy box – amazing!

So, as I said I really love the KidsOut people - over the years they have arranged so much:

- Playroom make over by Hasbro
- Tickets to take kids to marvellous places like KidZania, Sea Life, West End Theatres at Christmas
- Recently CIENA came to make over our sad outdoor play area – 14 or so people gave their time and skill to make it into a beautiful, interesting space – with bright colours and lots of plants – it's well-used now!
- We are getting Laptops for children to be able to do online schoolwork and contact friends and play games.

Words are not enough to show how many kids have benefited from KidsOut.

Please keep supporting this FANTASTIC Organisation in the vital work they do.

Jan Connor
Refuge Worker

Brent Refuge



Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Solace Refuge



How have we done?



School uniforms – 4,000 School uniforms supplied to children in a WAFE Refuge

In response to the most pressing needs of families living in refuge during the Covid-19 pandemic, KidsOut distributed supermarket vouchers to all families in refuge who had no access to a foodbank or the school voucher scheme. In total we provided a staggering **21,068** food vouchers to families in refuge. This was possible thanks to the generosity of the Direct Line Group and also being awarded the biggest government grant of any UK charity (in the first tranche) from the Home Office.



The roll-out of the first 200 managed laptops for refuges with internet access have been dispatched to 63 Refuges. Also, 88 Tablets have been dispatched with our partner organisation "Refuge" to cover 43 Refuges, with 2 Tablets per refuge. We will be in the next phase of sending a further 100 laptops over the next quarter. We have also rolled out 1000 free Wi-Fi codes to refuges

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KidsOut's World Stories is a free, digital library of short stories and tales from around the world, primarily created to help children with English as a second language.

The site now hosts over 600 pieces of interactive and user-friendly content, including video, audio, and visual resources for children, parents, and teachers.

The popularity of World Stories has grown exponentially, with over half a million children accessing the library and over 5,000 schools registered. World Stories is an ever-growing international phenomenon hitting 3 million total users.



Children invariably arrive at refuge with only the clothes on their backs. Unlike most children, they lack personal items like toys and games. KidsOut provides every child being rehomed after refuge with a brand-new box of toys. Each Toy Box is both age and gender appropriate, filled with a family game, jigsaw puzzle, craft activity, action figure/doll, books, and a cuddly toy. Due to Covid-19 lockdown measures, the toy box service became more important than ever with many families in refuge unable to move to a new home and many restricted to one room with no internet or access to a TV. KidsOut provided these children with a box of brand-new toys while they have been socially distancing in refuge rather than waiting until they leave. Toys and activities such as board games, arts & craft kits, puzzles, and books have kept children occupied, entertained, and engaged while staying indoors. Toyboxes - 9,408 Toy Boxes ensuring every child in refuge received one.

Fun Days

Total in year – 10,080 Children

Fun Days take disadvantaged children on days that help them remember what it is like to just be kids.

Whether it's a trip to the theatre or a day at a theme park, Fun Days give children something to look forward to and happy memories they can look back on. Recent Fun Days include exclusive trips to major attractions, tickets to popular West End shows like Aladdin and the Lion King, VIP cinema screenings, and much more! These days are inclusive to a group's needs, such as food and transport, and include extras such as a toy to take home.



Some Feedback:

"We had the best time. We have never been to the circus before. "The laser thing was the best part. got to see people high in the air and the skaters were amazing! -I am so happy we got a chance to go to the circus. Thank you! Kids day out"

'Feels nice that they can have a gift to celebrate Eid. So kind, thank you for making them feel worthy and that they deserve treats and gifts.

'Thank you for going above and beyond, everything is superb and extremely special. What a beautiful and thoughtful way to help children through challenging times. A huge thank you'.

"The children and young people who work with us experience significant trauma, abuse, social isolation/exclusion and poverty. KidsOut supports our families to experience fun activities and promotes the building of friendships as well as healthy attachment to families. The families wouldn't be able to afford these experiences otherwise and are eternally grateful."
— Refuge Support Worker

'The toys made it less scary when I first came to refuge. It was nice to have a new bear to cuddle'.

'The children loved the toys, and I wouldn't have chosen any differently. They were a lovely surprise for the children and made them happy during what has been a very difficult time'.

"Thank you to KidsOut for supporting the children in refuge. They had the best day, and you could see how they bonded with the mums. We haven't heard them laugh like that for some time. It was a well needed break and thoroughly enjoyed by all." – a Refuge Worker

"This opportunity opened doors to Victim of Domestic abuse who never had an experience of a cinema. I see the changes in their faces and a burst of energy. Children are having an ongoing discussion about the Peter rabbit and Croods 2. Behaviours, backgrounds, moving on with life, enjoying and achieving" – a Refuge Worker

"I made few friends. 3 of them have Roblox so we will play online. I like bowling and I am so good at it. Thank you." – a Child in Refuge

"I will tell everyone in my school about our trips and my teacher too." – a Child in Refuge

Covid-19 Relief Food Vouchers

"I was struggling financially to buy essential groceries, but the weight has now been lifted off my shoulders. When I received the voucher, it helped me to feed my kids without worrying." – A mother.

"Thank you so much for the vouchers they have been very helpful as there have been days where I have hardly eaten as I've worried for what I will be able to feed my son for the next day. Because of the vouchers I do not have to worry as I can now provide food and snacks." – A mother.

"In these uncertain times, I can't tell you what a massive help and relief it is to have help with food especially when you have children and are pregnant. Thank you so much." – A mother.

"The voucher helped me and my child a lot to buy all our needs for over a week, including personal hygiene products and it was very helpful for my child especially to have some of the vegetables and fruits his body needs at this age." – A mother.

"Thank you SO MUCH for. We are really low on food here so this will really help all the families we support, thank you for the continued support." – A support worker at a partner refuge.

"Full tummy happy. We want to try every fruit and veg there is!" – A child.

"I love that I can have fruit and a treat." – A child.



Covid-19 Relief Toy Boxes

“We are so grateful. It’s hard being in a refuge and with the added anxiety of the lockdown it’s been difficult for some children. We really appreciate the toys. Thank you.” – A mother.

“The variety of board games was fantastic. The toys in this box will help keep my child entertained during lockdown. The board games are helping with his learning about taking turns and managing his frustration or excitement.” – Another.

“Since we moved out of our home due to my partner’s violence, they had to leave all their toys behind and for them to now receive a toy box each was unimaginable. It has all the toys they have been wanting and has helped to calm them.” – A mother.

“The toys have not only entertained the children, it has shown them they are cared about, which is invaluable.” – A support worker at a partner refuge.

“Receiving toy boxes has made such a difference in the children’s lives, especially being in a refuge and then not allowed to go to school, a day in a refuge can be very long and hard for families, but having these toy boxes has helped the whole family.” – A support worker at a partner refuge.

“I loved the magic box. I love my cushion too. Stroking it calms me down.” – A child.

“I have made bracelets with my sister and mum for some of the people that live with us.” – A child.



**Report of the Trustees
for the Year Ended 30 June 2021**

Fundraising successes

Giving Tree 2020

Christmas 2020 was easily the best ever for the charity. The whole team at KidsOut were blown away by the fantastic response to the Giving Tree initiative with a record-breaking number of toys received almost double the amount from 2019. This resulted in 22,149 toys and over 4,500 toy boxes being distributed to children in refuge over the 2020 Christmas period. Businesses and individuals from all corners of the UK ditched SecretSanta and donated brand new gifts to disadvantaged children instead. Alongside the contribution of tens of thousands of toys, an incredible £420,000 was raised solely through Giving Tree monetary donations – mostly via the KidsOut on-line shop.

This overwhelming generosity meant KidsOut were able to offer every child in a Women's Aid Federation refuge the opportunity to receive a toy box at Christmas and thousands of children living in a safe house over Christmas with at least one toy. No child should have to wake up on Christmas day without a present to unwrap and play with, and even receiving a simple present such as a cuddly toy, book, or board game will have made such a difference to these children and their families.



**Giving Tree 2020 secured over £1m worth of
new toys and £420k in cash donations**

“Refuge life can be difficult, especially for families, and the added pressure for parents to ensure their children have presents to open on Christmas morning causes a lot of stress and upset for our mums – especially if finances are tight. However, your donations mean we can provide our amazing families with the opportunity to have a lovely Christmas. Thank you so much and please know your donations will be put towards making a child smile this Christmas.”

– Safer Places in Essex

The initiative spread all over the UK and was reported on by both local and national press, including television, radio, and the National press. After this exposure KidsOut was inundated with donations and enquiries from individuals looking to get involved with the scheme. The charity's office in Leighton Buzzard was overrun with items purchased through the Giving Tree online shop. The Giving Tree has really caught the hearts and minds of the nation, with many charities copying the idea for their own toy appeals. KidsOut is proud to have kick-started what can only be called a national phenomenon.

KidsOut would like to particularly thank all those companies who allowed us to use their space as collection points. Without their support, the KidsOut Giving Tree would not have been such a huge success. These collection points were vital to the running of the initiative, allowing us to receive toys from companies far and wide. It is important to thank every company and individual who got involved in Giving Tree 2020. Without their generous donations none of this would have been possible.

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The “KidsIn” Initiative with the Direct Line Group

Over March and April 2020, KidsOut launched its “KidsIn” initiative in response to the Covid-19 outbreak. With the generous backing of the Direct Line Group, the charity provided £50 worth of food vouchers to 3,200 families self-isolating in women’s refuges and over £100 worth of brand-new toys to 5,362 children in refuge. Direct Line continued to support KidsOut through 2020 and into 2021. Direct Line also funded 500 laptops/tablets to support our efforts to provide every refuge with child friendly devices to ensure children can continue their education when in refuge.

“We’re proud to be part of this fantastic initiative. The work that KidsOut are doing to help mothers living in refuge and put a smile on their children’s faces is priceless, especially at this challenging time.”

- Penny James, Chief Executive of Direct Line Group.

Home Office Support

KidsOut received the largest grant of any charity from the Home Office’s first round of grants to charities. This enabled KidsOut to provide food vouchers for a year to every family in refuge that had to access to a foodbank or the school voucher scheme. With many families unable to leave refuge for fear of meeting their abuser and staff being withdrawn during lockdown, these vouchers proved to be a lifeline for many of the families.

Have a Ball at Home

KidsOut’s first-ever virtual event was a great success, raising over £35,000 for the charity’s work with disadvantaged children in refuge. Hundreds of households from across the UK joined KidsOut via a livestream on the charity’s website and YouTube for a night of fun and fundraising on Thursday 30th July 2020.

KidsOut were thrilled to welcome long-time supporter Mike Osman as the evening’s host, who did a fantastic job live on the night. His comedy and impersonations were second to none and we owe great thanks to Mike for also helping to organise some of the content.



There were more special guest appearances for viewers to enjoy, including music from up-and-coming singer-songwriter Jessie Dipper, live magic from magician-extraordinaire Richard Pinner, and a fascinating interview between Chris Tarrant and Spandau Ballet frontman Tony Hadley. Members of the public were also able to take part in the night’s festivities, with the online event offering an interactive quiz, virtual magic tricks, and the opportunity to cook an exclusive menu put together by the Michelin Star Chef Adam Simmonds.

KidsOut’s Festive Celebration



KidsOut’s Festive Celebration took place on Thursday 11th December and was a great success. KidsOut were thrilled to welcome back Mike Osman as host. A HUGE range of entertainment was provided throughout the night with an exclusive interview from Sir Cliff Richard, music from R&B and soul singer-songwriter Terri Walker, Violinist Everton Nelson, West End Kids, Abbotts Hill School Choir, British Baritone Tom Mole, Cheron Mole and Tom Wakeley on piano (and choir), a Christmas Quiz and a Christmas cocktail lesson courtesy of Boom Bars. The Festive Celebration also had a very special interview with Jocelyn Van Bruggen, who is the Children and Young Persons Service Manager at Next Chapter Refuge Colchester. Jocelyn gave an insight on how KidsOut have helped the families she works with.

**Report of the Trustees
for the Year Ended 30 June 2021**

KidsIn 8000

Over October 2020 KidsOut held their second “KidsIn 8000”, a fundraising initiative to help the charity secure enough money to provide a cinema Fun Day for 8,000 children and mothers in refuge at Christmas or when social distancing measures allow. Members of the public were invited to take part in their own fundraising challenge based around the numbers 8, 80, 800, or 8,000. People from all over the UK took part in a variety of creative challenges, such as creating 80 small scale paintings, 80 bakes in 8 days, and riding the equivalent of the length of UK on a bike in 8 days. The KidsOut team were overwhelmed with the generosity of all those who took part and donated.



Charitable Trusts and Foundations

KidsOut would like to thank every charitable trust and foundation who kindly gave the charity a grant over the 2020/21 financial year. Over £600,000 was secured in grants, providing vital funds for KidsOut’s work. full list of funders who wished to be publicised can be found at <https://www.kidsout.org.uk/who-we-are/our-funders-2/>

Outdoor cinemas

KidsOut held 3 outdoor cinemas with our partner mental health charity CHUMS. The events raised over £4,000 and pleasingly we held non-public showings for over 400 disadvantaged children.

Sponsored Events

KidsOut supporters were out in force –

HSBC London MME who completed their '8 Wonders Challenge' and travelled 31,979kms via indoor and outdoor exercise! They started in Rio (Christ the Redeemer) and travelled west to every Wonder of the World in three months ending at their head office in London at the end of June. The team raised £3,516 for children in refuges.



Barratt David Wilson Homes, North Thames, helped in various ways from contributing to the ‘Big Give Campaign’, donating their Christmas party funds, taking part in the Giving Tree 2020 as well as a challenge of stepping their way to a target of 8,000 steps every day for 8 days raising over £18,000 in the year.

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Policy Expert held a KidsOut day that included everything from a car wash service, Quiz, bake sale, a 50,000 step challenge and much more raising £1,853.

Sarah Kempster and her six year old son, Josh, took on the challenge of run and walking 100km in a month raising £250.



Fallon Miller taught a fun workout for his Year 3 friends during their PE lesson raising a staggering £703.

The 24-hour fundraising stream with CTRTEZ was a major success! Chris smashed his goal and raised a total of £1,000 for KidsOut!

8-Year-old Victoria Lightfoot committed to reading 100 pages every single day for one month and raised £1000.

Dentons Milton Keynes team who walked 25 miles round Milton Keynes and raised £2,485.

The virtual [London Marathon](#) runners Chris, Deryl and Rhodri raised £3,270.

Amy, Lucy, and Steve from our partner [Policy Expert](#) walked 28 miles for KidsOut raised £1,550.

Mastercard's UK Fintech Team who walked London's 25k "Thames Bridges Route" raised £2,560.

And hundreds of other supporters around the country raised phenomenal sums of money to support children escaping Domestic Violence.

Volunteering, in-kind support, and Rotary GB&I

Volunteering

Every year KidsOut relies on the kindness of thousands of volunteers to fulfil our mission. This includes all those who help audit and pack toys for children in refuge, give up their evenings to help at the charity's corporate networking events, collect toys at the London Toy Fair, and many more. Without them, our charity would not have been able to achieve most of the successes of 2020/21.

Over four weeks between January and February, KidsOut teamed up with many generous volunteers to audit and pack 1,915 Toy Boxes



In-kind support

The majority of KidsOut's income is made up of in-kind support (i.e. donated toys and Fun Days). A major source this comes from the charity's corporate partners, many of whom have worked with KidsOut for many years. Highlights from 2020/21 included Christmas parties for children in refuge hosted by Hasbro and Vinson & Elkins, engineering workshops with Ciena, and large toy donations from Hasbro, Velcro, Cash for Kids and Aurora World Ltd. All this fantastic support plays a crucial role in KidsOut's ability to provide fun and happiness to thousands of children all over the UK.

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021



KidsOut were thrilled to receive a donation of 2,000 boxes of toys from Hasbro for the charity's Toy Box service

Future Plans

Following the year-on-year rapid growth and growing need for KidsOut Children's Services, a strategic plan has been produced that will ensure our future continued rapid growth. Due to Covid-19, the plan will be implemented from 1 July 2022 and to achieve the virtual doubling of the charity's services, KidsOut will invest in additional staff post Covid-19. KidsOut intends to keep the percentage cost to below 20p in the £ despite the increase in running costs. As the charity grows, KidsOut aims to reduce their cost percentage back to the historic average of 10p in the £. KidsOut uses both the Charity Commission and Charity Choice's assessment of our cost base.

For the year July 2021 to June 2022, KidsOut will continue to provide fun and positive experiences to disadvantaged children and young people and aims to generate sufficient funding and secure significant in-kind support in order to:

- Provide every child entering a WAFE refuge and over 100 non-WAFE refuges the opportunity to receive a toy box.
- Provide 1000 toy boxes to children that have fled domestic violence and have been relocated to safe houses due to lack of refuge accommodation.
- Provide the opportunity for every child under 14 in a WAFE refuge to receive a Christmas toy box and/or goodie bag.
- Provide 100 refuges with laptops and a managed child friendly IT network.
- Provide 100 refuges with non-IT managed child friendly tablets.
- Provide 300 new or refurbished tablets/laptops for children aged 8 plus who are relocated to a home in a new area.
- Provide 40000 fun days through the Rotary National Day Out, KidsOut Festive and Funday initiatives.
- Provide 2 new Phyzpod sensory rooms to special needs projects and refurbish 2 others.
- Provide an additional 50 new stories with specialised learning resources and 100 translations for World Stories.

Kids Out

Report of the Trustees for the Year Ended 30 June 2021

Financial Review

Principal funding sources

The principal funding sources were donations in kind in the form of Fun Days Out and Toys £1,956,929 (2020: (£2,138,327) together with income generated through fundraising £141,641 (2020: £710,316).

Covid-19 forced the cancellation of events in the latter half of the financial year which had a significant impact on income generated through corporate fundraising in the year. The majority of the events impacted by Covid-19 have now been deferred to 2021. In the event the events are unable to be held the subsidiary has sufficient funds to ensure all ticket holders can be reimbursed. The reduction in fundraising income from events has been mitigated by increased levels of income in the form of grants and corporate donations.

In addition, donations in kind in the form of Fun Days were significantly impacted by the cancellation of the National Rotary KidsOut Day in June 2020.

Reserves policy

Note 17 to the financial statements shows the movement on funds during the year. Unrestricted funds of the charity amounted to £1,624,631 of which £1,000,436 was freely available at the balance sheet date, the remainder being invested in tangible fixed assets.

The reserve policy during the year was as per the Charity Commission guidance. KidsOut maintained the recommended 6 months operating costs (£250,000); one year of committed services (£375,000) and provision for the reimbursement of ticket holders should the deferred events be cancelled, and refunds be requested (£140,000 net of deposits recoverable from venues).

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Administrative Details

Charity number:	1075789 (England and Wales)	
Charity number:	SC039477 (Scotland)	
Company number:	03636219 (England and Wales):	
Registered Office:	14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE	
Auditors:	Haines Watts 4 Claridge Court Lower Kings Road Berkhamsted Hertfordshire HP4 2AF	
Bankers:	Metro Bank 44-46 Midsummer Arcade Milton Keynes Buckinghamshire MK9 3BB	
Solicitors:	Matthew, Arnold & Baldwin 25 Southampton Buildings London WC2A 1AL	Wragge & Co LLP 55 Colmore Row Birmingham B3 2AS

Key Management Personnel:

Directors and Trustees

The trustees serving during the year end and since the year end were as follows:

H Pitcher OBE (Chairman) (appointed 1 January 2021)

J G O'Hagan

C Adcock

P H L Blom

S Cartwright

P A Child

S G Glancey

C Burton

A E Linares (resigned 30 December 2020)

S A M O'Brien OBE

R Arnold

S Williams (Treasurer)

J Hime

Chief Executive

Gordon Moulds CBE DL

**Report of the Trustees
for the Year Ended 30 June 2021**

Structure, Governance and Management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

As set out in the Articles of Association, the trustees are nominated by other trustees and must be approved by a board meeting. One third of the trustees resign each year at the AGM of the charity (based on a rota system) but can stand again for re-election at the same meeting. When looking for new trustees to nominate, the trustee board undertakes a skills audit to highlight the areas desired by the charity and those currently lacking or under-represented.

None of the trustees has any beneficial interest in the company. All the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Decision making

The board of trustees administers the charity. The board meet quarterly, and individuals will input their particular areas of expertise through the Chief Executive where required at other times. The Chief Executive is appointed by the trustees to manage the day to day operation of the charity. The trustees delegate authority to the Chief Executive to facilitate operations including finance, fundraising, project development and service provision and employment.

Key management remuneration

All Trustees give their time freely and no Trustee/Director received remuneration in the year. The pay of senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other charities of a similar size and scale of activity. A remuneration committee through the Chairman sets and approves all pay awards for the staff.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The staff of the charity submit their own areas of work to a risk assessment on an annual basis and the results of that are compiled in a risk register. This contains identified risks, the systems put in place to mitigate those risks and the procedures put in place to minimise the potential impact of those risks, should they materialise and is reviewed by the trustee board.

Employee involvement

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests. Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Disabled persons

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Fundraising

We are always exploring ways to grow our income whilst adhering to our values in all our activities. KidsOut manages its own activities in respect to raising funds in conjunction with our trading subsidiary and does not employ the services of external professional fundraisers. KidsOut takes its responsibilities towards its donors very seriously, and seeks to apply best practice to protect the personal data of its donors, never selling or swapping data and ensuring that communication preferences can be changed at any time. KidsOut is mindful of its responsibilities to vulnerable people and undertakes to react to and investigate any complaints regarding its activities for raising funds and to learn from them and improve its service. During the year, KidsOut received no formal complaints about its activities for raising funds.

Kids Out UK

Report of the Trustees for the Year Ended 30 June 2021

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Kids Out UK for the purposes of company law) 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).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in business

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 February 2022 and signed on its behalf by:

.....
S Williams – Trustee

**Independent Auditor's Report
for the Year Ended 30 June 2021**

Opinion

We have audited the financial statements of Kids Out UK (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30th June 2020 which comprise the Consolidated Statement of Financial Activities, the Charity Statement of Financial Activities, the Consolidated and Charity Balance Sheet, the Consolidated and Charity Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 30th June 2021 and of the group's and parent charitable company's incoming resources and application of resources, including the group's and parent charitable company's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulations 6 and 8 of the Charities Accounts (Scotland) Regulations 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you were:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.
- Our responsibilities and the responsibilities of the trustees (who are also the directors of Kids Out UK for the purposes of company law) with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises information included in the Trustees' Report, other than the financial statements and our auditor's opinion thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Kids Out UK

Independent Auditor's Report for the Year Ended 30 June 2021

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Annual Report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors report included within the Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the parent charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemption from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees Responsibilities on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made under those Acts.

The objectives of our audit are to identify and assess the risks of material misstatement of the financial statements due to fraud and error; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud or error; and to respond appropriately to those risks. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatements in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK).

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

Kids Out UK

Independent Auditor's Report for the Year Ended 30 June 2021

- We obtained an understanding of the legal and regulatory frameworks applicable to the group and the parent charitable company and the sector in which they operate. We determined that the following laws and regulations were most significant: The Companies Act 2006, UK GAAP, the UK Corporate Governance Code, UK corporate tax laws, Occupational Health and Safety regulations, the Data protection Act and Charities Accounts (Scotland) Regulations 2006 (as amended)
- We obtained an understanding of how the group and the parent charitable company are complying with those legal and regulatory frameworks and made enquiries to the management of known or suspected instances of fraud and non-compliance with laws and regulations. We corroborated our enquiries through our review of board minutes, other relevant meeting minutes and review of correspondence with regulatory bodies.
- We assessed the susceptibility of the group's and the parent charitable company's financial statements to material misstatement, including how fraud might occur. Audit procedures performed by the audit team included:
 - Identifying and assessing the controls management has in place to prevent and detect fraud;
 - Understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - Challenging assumptions and judgments made by management in its significant accounting estimates and judgments;
 - Identifying and testing journal entries, in particular journal entries posted with unusual account combinations; and
 - Assessing the extent of compliance with the relevant laws and regulations.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusions.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' 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 charitable company, its members as a body and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Shaun Brownsmith FCA
Haines Watts
Chartered Accountants
4 Claridge Court
Lower Kings Road
Berkhamsted
Hertfordshire
HP4 2AF

Date:

Kids Out UK

**Consolidated Statement of Financial Activities (Incorporating a Consolidated Income and Expenditure Account)
for the Year Ended 30 June 2021**

(As restated)

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS					
Donations and legacies	3	1,114,353	2,343,455	3,457,808	3,054,071
Other trading activities	4	138,221	3,420	141,641	710,316
Investment Income	5	9,584	-	9,584	3,619
Total		1,262,158	2,346,875	3,609,033	3,768,006
EXPENDITURE ON					
Raising funds	6	46,148	55,903	102,051	476,787
Charitable activities	7				
Wages		308,332	-	308,332	224,710
Fun days		12,979	207,632	220,611	568,176
Social security		29,202	-	29,202	20,003
Pensions		11,868	-	11,868	4,292
Toy boxes		21,985	1,359,972	1,381,957	1,196,103
World stories		4,500	-	4,500	18,720
General		147,308	119,597	266,905	400,696
Distribution of food vouchers		544	248,506	249,050	-
Other		2,164	-	2,164	-
Total		585,030	1,991,610	2,576,640	2,909,487
NET INCOME		677,128	355,265	1,032,393	858,519
Transfers between funds	17	-	-	-	-
Net movement in funds		677,128	355,265	1,032,393	858,519
RECONCILIATION OF FUNDS					
Total funds brought forward (as restated)		1,037,725	1,634,405	2,672,130	1,813,613
TOTAL FUNDS CARRIED FORWARD		<u>1,714,853</u>	<u>1,989,670</u>	<u>3,704,523</u>	<u>2,672,132</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of the financial statements.

Kids Out UK

**Charity Statement of Financial Activities (Incorporating an Income and Expenditure Account)
for the Year Ended 30 June 2021**

					(As restated)
		Unrestricted	Restricted	2021	2020
	Notes	fund	funds	Total	Total
		£	£	funds	funds
				£	£
INCOME AND ENDOWMENTS					
Donations and legacies	3	1,208,843	2,343,455	3,552,298	3,134,796
Other trading activities	4	111,864	3,420	115,284	414,466
Investment Income	5	9,584	-	9,584	3,619
Total		1,330,291	2,346,875	3,677,166	3,552,881
EXPENDITURE					
Raising funds	6	50,477	55,903	106,380	266,167
Charitable activities	7				
Wages		308,332	-	308,332	358,679
Fun days		12,979	207,632	220,611	453,178
Social security		29,202	-	29,202	32,034
Pensions		11,868	-	11,868	7,421
Toy boxes		21,985	1,359,972	1,381,957	1,348,792
World stories		4,500	-	4,500	18,720
General and other		147,308	119,597	266,905	15,066
Distribution of food vouchers		544	248,506	249,050	198,810
Other		436	-	436	-
Total		587,631	1,991,610	2,579,241	2,698,867
NET INCOME		742,660	355,265	1,097,925	854,014
Transfers between funds	17	-	-	-	-
Net movement in funds		742,660	355,265	1,097,925	854,014
RECONCILIATION OF FUNDS					
Total funds brought forward (as restated)		937,034	1,634,405	2,571,439	1,717,425
TOTAL FUNDS CARRIED FORWARD		<u>1,679,694</u>	<u>1,989,670</u>	<u>3,669,364</u>	<u>2,571,439</u>

The notes form part of the financial statements

Kids Out UK

**Consolidated and Charity Balance sheet
for the Year Ended 30 June 2021**

			(As restated)		(As restated)
		Group	Group	Charity	Charity
		2021	2020	2021	2020
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	13	<u>624,195</u>	<u>361,884</u>	<u>616,139</u>	<u>351,143</u>
CURRENT ASSETS					
Stocks	14	1,465,294	1,188,589	1,465,294	1,188,589
Debtors	15	183,128	167,667	97,300	78,547
Cash at bank and in hand		<u>1,758,202</u>	<u>1,197,200</u>	<u>1,580,342</u>	<u>986,119</u>
		3,406,624	2,553,456	3,142,936	2,253,255
CREDITORS					
Amounts falling due within one year	16	(326,296)	(243,208)	(89,711)	(32,959)
		<u>3,080,328</u>	<u>2,310,248</u>	<u>3,053,225</u>	<u>2,220,296</u>
NET CURRENT ASSETS					
		3,704,523	2,672,132	3,669,364	2,571,439
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>3,704,523</u>	<u>2,672,132</u>	<u>3,669,364</u>	<u>2,571,439</u>
NET ASSETS					
		<u>3,704,523</u>	<u>2,672,132</u>	<u>3,669,364</u>	<u>2,571,439</u>
Unrestricted funds	17	1,714,853	1,037,727	1,679,694	937,034
Restricted funds	17	1,989,670	1,634,405	1,989,670	1,634,405
		<u>3,704,523</u>	<u>2,672,132</u>	<u>3,669,364</u>	<u>2,571,439</u>
TOTAL FUNDS					
		<u>3,704,523</u>	<u>2,672,132</u>	<u>3,669,364</u>	<u>2,571,439</u>

The Trustees have prepared group financial statements in accordance with section 398 of the Companies Act 2006 and section 44 of the Charity and Trustee Investment (Scotland) Act 2005. These financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies.

The financial statements were approved by the Board of Trustees and authorised for issue on 2 February 2022 and were signed on its behalf by:

.....
S Williams – Trustee

.....
H Pitcher OBE – Trustee

The notes form part of the financial statements.

Kids Out UK

**Consolidated and Charity Cash Flow Statement
for the Year Ended 30 June 2021**

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Cash flows provided by operating activities	1	843,354	263,669	876,575	275,802
Cash flows from investing activities					
Purchase of tangible fixed assets		(282,000)	(4,000)	(282,000)	(4,000)
Interest received		84	3,619	84	3,619
Cash flows from other financing activities					
Interest paid		(436)	-	(436)	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net cash provided by/(used in) investing Activities		(282,352)	<u>(381)</u>	(282,352)	<u>(381)</u>
 Change in cash and cash equivalents in the reporting period	2	561,002	263,288	594,223	275,421
Cash and cash equivalents at the beginning of the reporting period		1,197,200	933,912	986,119	710,698
		<hr/>	<hr/>	<hr/>	<hr/>
Cash and cash equivalents at the end of the reporting period		<u>1,758,202</u>	<u>1,197,200</u>	<u>1,580,342</u>	<u>986,119</u>

The notes form part of the financial statements.

**Notes to the Cash Flow Statement
for the Year Ended 30 June 2021**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**Consolidated**

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	1,032,393	858,519
Adjustments for:		
Depreciation charges	19,689	17,425
Interest received	(84)	(3,619)
Interest paid	436	-
Adjustment for non-cash transactions	(276,705)	(561,597)
Decrease/(increase) in debtors	(15,461)	(2,932)
Increase/(decrease) in creditors	83,086	(44,127)
Net cash provided by (used in) operating activities	<u>843,354</u>	<u>263,669</u>

Charity

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	1,097,925	854,014
Adjustments for:		
Depreciation charges	17,004	12,388
Interest received	(84)	(3,619)
Interest paid	436	-
Adjustment for non-cash transactions	(276,705)	(561,597)
(Increase)/decrease in amount owed by subsidiary	(21,144)	13,133
Decrease/(increase) in debtors	2,391	(7,586)
Increase/(decrease) in creditors	56,752	(30,931)
Net cash provided by operating activities	<u>876,575</u>	<u>275,802</u>

2. ANALYSIS OF CHANGES IN NET FUNDS**Consolidated**

	As at 1 July 2020 £	Cash flow £	As at 30 June 2021 £
Net Cash			
Cash at bank and in hand	<u>1,197,200</u>	<u>561,002</u>	<u>1,758,202</u>

Charity

	As at 1 July 2020 £	Cash flow £	As at 30 June 2021 £
Net Cash			
Cash at bank and in hand	<u>986,119</u>	<u>594,223</u>	<u>1,580,342</u>

3. MAJOR NON-CASH TRANSACTIONS

	2021 £	2020
Increase in stock of donated toys and vouchers	<u>276,705</u>	<u>561,597</u>

The notes form part of the financial statements

**Notes to the Financial Statements
for the Year Ended 30 June 2021**

1. CHARITY INFORMATION

Kids Out UK is a private company limited by guarantee incorporated in England and Wales. The registered office is 14 Church Square, Leighton Buzzard, Bedfordshire, LU7 1AE.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention. The presentation currency of these financial statements is in £ sterling.

The financial statements have been prepared on a going concern basis. The trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. In response to the COVID-19 pandemic, the trustees have tested their cash flow analysis to take into account the impact on their business of possible scenarios brought on by the impact of COVID-19, alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary, Kids Out Trading Limited on a line-by-line basis.

Critical accounting judgements and key sources of estimation uncertainty

The key source of estimation uncertainty arises from the valuation of fun days out and toys donated to the charity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

The Charity benefits greatly from the involvement and support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Irrecoverable VAT is charged as a cost against the activity for which the expense was incurred.

**Notes to the Financial Statements
for the Year Ended 30 June 2021**

2. ACCOUNTING POLICIES - continued

Allocation and apportionment of Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programme and activities. These costs have been allocated between the cost of raising funds and expenditure on charitable activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- Straight line over 20 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Stocks and donated goods

Stocks comprise toys and vouchers donated to the charity for distribution to its beneficiaries and are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving items

Donated goods and gifts in kind are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay for the goods on the open market. The open market value is updated every four years to reflect the inflation and price changes. A corresponding amount is recognised in stock in the period of receipt. Stock is reduced when the toys and vouchers are distributed and an equivalent charge is included in charitable activities at that point.

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and in hand includes cash held in short term deposit accounts or accounts with instant access.

Kids Out UK

Notes to the Financial Statements for the Year Ended 30 June 2021

3. DONATIONS AND LEGACIES

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Donations	2,693,403	2,839,636	2,693,403	2,839,636
Gift aid	90,854	38,307	90,854	38,307
Legacies	13,028	15,152	13,028	15,152
Grants	660,523	160,976	660,523	160,976
Donation received from subsidiary	<u>94,490</u>	<u>80,725</u>	<u>-</u>	<u>-</u>
	<u>3,552,298</u>	<u>3,134,796</u>	<u>3,457,808</u>	<u>3,054,071</u>

Income from donations include the following donations in kind:

	2021 £	2020 £
Fun days out	137,025	463,046
Toys and vouchers	1,544,216	1,675,281
Cinema tickets	51,030	-
Goodie bags	63,675	-
School uniforms	46,950	-
Various	<u>114,033</u>	<u>-</u>
Total	<u>1,956,929</u>	<u>2,138,327</u>

4. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Fundraising events	<u>141,641</u>	<u>710,316</u>

Kids Out Trading Limited, a company incorporated in England & Wales (company number 04366968) is a wholly owned subsidiary of the charity by virtue of Sections 1162 (2) (c) (i) and 1162 (4) (a) of the Companies Act 2006. The company pays all profits in excess of working capital requirements to the charity under the gift aid scheme. Kids Out Trading Limited provides fundraising services to the charity and a summary of the trading results are shown below.

The summary financial performance of the subsidiary alone is:

	2021 £	2020 £
Turnover	26,357	315,846
Cost of sales and administration costs	<u>3,834</u>	<u>(228,520)</u>
Net profit	30,191	87,326
Tax on profit	(1,233)	(2,100)
Gift aided to the charity in the year	<u>(94,490)</u>	<u>(80,725)</u>
Retained	<u>(65,532)</u>	<u>4,501</u>

Kids Out UK

Notes to the Financial Statements for the Year Ended 30 June 2021

4. OTHER TRADING ACTIVITIES – continued

	2021 £	2020 £
The assets and liabilities of the subsidiary were:		
Fixed assets	8,056	10,741
Current assets	316,248	300,201
Current liabilities	(289,143)	(210,249)
Total net assets	<u>35,161</u>	<u>100,693</u>
Gift aided to the charity since the balance sheet date	<u>13,386</u>	<u>75,000</u>

5. INVESTMENT INCOME

	2021 £	2020 £
Rent received	9,500	-
Deposit account interest	84	3,619
	<u>9,584</u>	<u>3,619</u>

6. RAISING DONATIONS AND LEGACIES

	2021 £	2020 £
Staff costs	69,879	149,109
Staging fundraising events	-	242,423
Other fundraising costs	32,172	58,668
Depreciation	-	5,037
Support costs	-	21,550
	<u>102,051</u>	<u>476,787</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 8) £	Totals £
Wages, social security and pension	349,402	-	349,402
Toy boxes	1,330,847	51,110	1,381,957
Fun days	220,611	-	220,611
World stories	4,500	-	4,500
Distribution of food vouchers	249,050	-	249,050
General and other	117,286	151,783	269,069
	<u>2,271,696</u>	<u>202,893</u>	<u>2,474,589</u>

8. SUPPORT COSTS

	Management	Finance	Other	Governance costs	Totals
Toy boxes	51,110	-	-	-	51,110
General	105,646	8,515	25,359	12,263	151,783
	<u>156,756</u>	<u>8,515</u>	<u>25,359</u>	<u>12,263</u>	<u>202,893</u>

Kids Out UK

Notes to the Financial Statements for the Year Ended 30 June 2021

9. NET INCOME

Net income is stated after charging:

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Auditor's remuneration:				
Audit fees	8,149	4,000	6,554	5,370
Accountancy services	4,114	2,814	4,114	4,114
Depreciation	<u>17,004</u>	<u>12,388</u>	<u>19,689</u>	<u>17,425</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2021 nor for the year ended 30th June 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2021 nor for the year ended 30th June 2020.

11. STAFF COSTS

All staff are employed by the charity

	2021 £	2020 £
Wages and salaries	308,332	358,679
Social security costs	29,202	32,034
Other pension costs	<u>11,868</u>	<u>7,421</u>
	<u>349,402</u>	<u>398,134</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable activities	5	6
Generating funds	4	5
Support	2	4
Governance	<u>1</u>	<u>1</u>
	<u>12</u>	<u>16</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£100,001 - £110,000	1	-
£110,001 - £120,000	<u>-</u>	<u>1</u>

Pension costs are allocated to activities and between restricted and unrestricted funds in proportion to the related staffing costs incurred.

Kids Out UK

Notes to the Financial Statements
for the Year Ended 30 June 2021

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	329,098	2,724,973	3,054,071
Other trading activities	710,316	-	710,316
Investment income	<u>3,619</u>	<u>-</u>	<u>3,619</u>
Total	1,043,033	2,724,973	3,768,006
EXPENDITURE ON			
Raising funds	472,224	4,563	476,787
Charitable activities			
Other fun activities and support	200,204	-	200,204
Fun Days	157,961	463,046	621,007
Toy boxes	292,647	1,120,032	1,412,679
Distribution of food vouchers	<u>-</u>	<u>198,810</u>	<u>198,810</u>
Total	<u>1,123,036</u>	<u>1,786,451</u>	<u>2,909,487</u>
NET INCOME/(EXPENDITURE)	(80,003)	938,522	858,519
Transfers between funds	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
Net movement in funds	(78,003)	936,522	858,519
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>1,083,321</u>	<u>730,292</u>	<u>1,813,613</u>
TOTAL FUNDS CARRIED FORWARD (as restated)	<u><u>1,005,318</u></u>	<u><u>1,666,814</u></u>	<u><u>2,672,132</u></u>

Kids Out UK

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

13. TANGIBLE FIXED ASSETS

Group	Freehold property £	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st July 2020	312,442	60,748	23,096	81,421	477,707
Additions	280,000	-	-	2,000	282,000
At 30th June 2021	592,442	60,748	23,096	83,421	759,707
DEPRECIATION					
At 1st July 2020	15,747	10,292	9,355	80,429	115,823
Charge for year	9,449	5,146	3,435	1,659	19,689
At 30th June 2021	25,196	15,438	12,790	82,088	135,512
NET BOOK VALUE					
At 30th June 2021	567,246	45,310	10,306	1,333	624,195
At 30th June 2020	296,695	50,456	13,741	992	361,884

CHARITY

	Freehold property £	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
COST					
At 1st July 2020	312,442	60,748	4,000	76,654	453,844
Additions	280,000	-	-	2,000	282,000
At 30th June 2021	592,442	60,748	4,000	78,654	735,844
DEPRECIATION					
At 1st July 2020	15,747	10,292	1,000	75,662	102,701
Charge for year	9,449	5,146	750	1,659	17,004
At 30th June 2021	25,196	15,438	1,750	77,321	119,705
NET BOOK VALUE					
At 30th June 2021	567,246	45,310	2,250	1,333	616,139
At 30th June 2020	296,695	50,456	3,000	992	351,143

Included in cost or valuation of land and buildings is freehold land of £50,000 (2020 - £50,000) which is not depreciated.

Kids Out UK

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

14. STOCKS

	2021 £	2020 £
Stocks	<u>1,465,294</u>	<u>1,188,589</u>

All stocks are held by the charity and comprise donated toys and vouchers.

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Trade debtors	13,860	35,398	89,490	98,803
Amounts owed by group undertakings	52,560	31,416	-	-
Other debtors	19,883	-	82,640	-
Prepayments and accrued income	10,997	11,733	10,998	68,864
	<u>97,300</u>	<u>78,547</u>	<u>183,128</u>	<u>167,667</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2021 £	Charity 2020 £	Group 2021 £	Group 2020 £
Trade creditors	66,339	11,334	66,530	11,334
Tax	-	-	-	2,100
Social security and other taxes	17,839	8,864	36,916	18,346
Other creditors	133	4,358	217,448	4,358
Accruals and deferred income	5,400	8,403	5,400	207,070
	<u>89,711</u>	<u>32,959</u>	<u>326,294</u>	<u>243,208</u>

Deferred income comprises advance tickets sales in respect of events held by the trading subsidiary.

	2021 £	2020 £
Balance at 1 July 2020	196,017	174,622
Amount released to income from fundraising events	(196,017)	(174,622)
Amount deferred in the year	=	<u>196,017</u>
Balance as at 30 June 2021	=	<u>196,017</u>

Kids Out UK

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

17. MOVEMENT IN FUNDS

	(As restated) As at 1 July 2020 £	Net movement in funds £	Transfers between funds £	As at 30 June 2021 £
Unrestricted funds				
General fund	<u>1,037,725</u>	<u>677,128</u>	-	<u>1,714,853</u>
Restricted funds				
Toy Box	1,420,056	151,418	-	1,571,474
Fun Days	148,074	(80,184)	-	67,890
Jersey	40,000	-	-	40,000
Van	-	-	-	-
Grants	-	87,952	-	87,952
Food vouchers	4,881	(4,881)	-	-
Other	<u>21,394</u>	<u>200,960</u>	-	<u>222,354</u>
	<u>1,634,405</u>	<u>355,265</u>	-	<u>1,989,670</u>
TOTAL FUNDS	<u>2,672,130</u>	<u>1,032,393</u>	-	<u>3,704,523</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>1,262,158</u>	<u>(585,030)</u>	<u>677,128</u>
Restricted funds			
Toy Box	1,614,906	(1,463,488)	151,418
Fun Days	140,484	(220,668)	(80,184)
Food Vouchers	243,625	(248,506)	(4,881)
Grants	146,750	(58,798)	87,952
Other	<u>201,110</u>	<u>(150)</u>	<u>200,960</u>
	<u>2,346,875</u>	<u>(1,991,610)</u>	<u>355,265</u>
TOTAL FUNDS	<u>3,609,033</u>	<u>(2,576,640)</u>	<u>1,032,393</u>

Toy Box

Box of toys delivered to children from refugees who have escaped domestic violence.

Fun days

Fun activity days out for disadvantaged children including the annual Rotary Day out. Included within the fund are amounts restricted to specific localities.

Jersey

Funds for projects and activities in Jersey.

Food Vouchers

Funds to be spent on food vouchers for residents of refugees.

Kids Out UK

Notes to the Financial Statements - continued
for the Year Ended 30 June 2021

17. **MOVEMENT IN FUNDS - continued**
Comparative for movement in funds

	As at 1 July 2019 £	(As restated) Net movement in funds £	Transfers between funds £	(As restated) As at 30 June 2020 £
Unrestricted funds				
General fund	<u>1,083,321</u>	<u>(148,287)</u>	<u>2,000</u>	<u>937,034</u>
Restricted funds				
Toy Box	626,992	793,064	-	1,420,056
Fun Days	71,300	76,774	-	148,074
Jersey	20,000	20,000	-	40,000
Van	12,000	(12,000)	-	-
Food vouchers	-	4,881	-	4,881
Other	-	21,394	-	21,394
Forklift	<u>-</u>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
	<u>730,292</u>	<u>906,113</u>	<u>-</u>	<u>1,634,405</u>
TOTAL FUNDS	<u>1,813,613</u>	<u>757,826</u>	<u>-</u>	<u>2,571,439</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>1,043,033</u>	<u>(1,191,320)</u>	<u>(148,287)</u>
Restricted funds			
Toy Box	1,913,096	(1,120,032)	793,064
Fun Days	539,820	(463,046)	76,774
Van	-	(12,000)	(12,000)
Jersey	20,000	-	20,000
Food Vouchers	224,100	(219,219)	4,881
CJRS Grant	4,563	(4,563)	-
Other	21,394	-	21,394
Forklift	<u>2,000</u>	<u>-</u>	<u>2,000</u>
	<u>2,724,973</u>	<u>(1,818,860)</u>	<u>906,113</u>
TOTAL FUNDS	<u>3,768,006</u>	<u>(3,010,180)</u>	<u>757,826</u>

Kids Out UK

Notes to the Financial Statements - continued for the Year Ended 30 June 2021

18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	624,195	-	624,195
Stocks	-	1,465,294	1,465,294
Cash at bank and in hand	1,143,854	614,348	1,758,202
Other net current assets/(liabilities)	<u>(143,418)</u>	<u>250</u>	<u>(143,168)</u>
	<u>1,624,631</u>	<u>2,079,892</u>	<u>3,704,523</u>

19. RELATED PARTY DISCLOSURES

Kids Out Trading Limited

During the year one trustee of Kids Out UK was a director of Kids Out Trading Limited, a UK company. The company raises funds on behalf of the charity. The company paid the charity a management charge for costs incurred on its behalf of £nil (2020 - £20,000) and a donation of £94,490 (2020 - £80,725).

As at 30 June 2021, the Company owed Kids Out UK £52,560 (2020 - £31,416) which was unsecured and repayable upon demand.

The key management personnel of the charity is the Chief Executive Officer whose employee benefits including Employers National Insurance totalled £112,585 (2020 - £133,940).

20. COMPANY LIMITED BY GUARANTEE

The liability of each member is limited to £1 by guarantee.

21. PRIOR YEAR ADJUSTMENT

During the audit, the Chief Executive became aware there were corrections required to some of the restricted fund balances of the Charity, as the opening position was incorrect. The amendments related to the year ended 30 June 2020 and they were as follows:

- £212,000 of income had been incorrectly analysed to Food Vouchers – Restricted Fund and it should have been allocated to Toy Boxes – Restricted Fund. Corresponding to this, there were Food Vouchers donated of £100,693 which were incorrectly shown in General Fund – Unrestricted funds instead of in Food Vouchers – Restricted funds
- Van £12,000 had been spent in the year as the Charity had agreed for Kids Out Trading Limited to purchase the van on its behalf
- £20,409 of food voucher income had been spent above the amount shown and this was incorrectly shown in General Fund – Unrestricted Fund

The overall impact on the Net Funds position in the Balance Sheet was Nil as the corrections were between restricted fund balances, although the split did change between Unrestricted funds and Restricted funds.

