

**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 2022  
for  
Kids Out UK**

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**Kids Out UK**

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for the Year Ended 30 June 2022**

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## **Kids Out UK**

### **Report of the Trustees for the Year Ended 30 June 2022**

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 2022 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.

### In 2021/22 KidsOut provided:

- 40941 Fun Days
- 17179 National KidsOut Rotary Day Out
- 13150 Refuge Toy Boxes
- 36,908 Toys including Christmas presents
- 200 Diwali Food Hampers
- 200 IT Managed Laptops
- 131 Tablets
- World Stories to 500K+ children and resources for over 5000 teachers
- 2 Refuge Makeovers
- 3142 Food Vouchers for Xmas
- 1000 Sanitary Towels
- 110 Back to School Backpacks



### KidsOut's refuge 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

#### Fun Days:

- ✓ Increased confidence and social skills – 100% said their children gained confidence throughout the day after taking part in the activities
- ✓ Positive Distraction from their worries – 95% said their children by taking part in a fun day helped them build a positive memory
- ✓ 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.

## Kids Out UK

### Report of the Trustees for the Year Ended 30 June 2022

#### 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. These are homeless families. Pre-pandemic, every year over 20,000 children in the UK fled domestic violence to a women's refuge with their mothers, with many traumatised by being relocated away from friends and family. Due to 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 in 2021/22.

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! Resulting in a bottle neck and thousands of families that would normally find shelter in a refuge have been put into temporary non-staffed accommodation. Thus, KidsOut worked with local authorities to provide support to the families relocated to a temporary non-staffed safe house.

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%.

##### 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 2022

#### 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, regularly supporting over 70,000 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 2022

#### 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 70,000 children around the UK every year.

#### Fun Days

Fun Days takes disadvantaged children across the UK on a fun day out and helps them remember what it is like to just be children. Whether a trip to the theatre or a day at a theme park, Fun Days gives them something to look forward to and happy memories they can look back on.

While KidsOut supports children from a range of backgrounds, including those living with critical health issues, in economic hardship or with a disability, most of our most vulnerable beneficiaries are children that have fled domestic abuse for the safety of a refuge. Having experienced domestic violence either directly or witnessed it repeatedly at home, these children live with many emotional and economic challenges. KidsOut is the only national children's charity focusing directly on their needs and working to provide happy and positive experiences for families to look back on.

With refuges and other domestic abuse services overstretched, compounded by many staff working from home due to COVID-19 restrictions, the provision of normal social and educational opportunities has been severely limited. It is important for KidsOut to provide positive experiences to break the cycle, remind these children that someone does care, and remember what it feels like to be a child again.



Many of these children have never experienced a day out to a theme park, seaside or even the cinema. Grouping children together who have experienced similar traumas helps them to engage in conversation, provide emotional support, and to realise they are not alone. By opening up and having the freedom to experience an exciting day out with their new friends will build a sense of purpose, raise their self-esteem and break down a wall of fear, loneliness and exclusion.

This year included exclusive trips to Kidzania, the West End Theatre including "Frozen" and "Lion King" & Cookery Workshops, trips to the Seaside, cinema, tenpin bowling, Jubilee patriotic tea parties, Peppa Pig, Alice in Wonderland, Bearsden Dry Ski Slope and much more.



**KidsOut provided 40,941 Fun Days**



## Kids Out UK

### Report of the Trustees for the Year Ended 30 June 2022

#### National Rotary KidsOut Day 2022

KidsOut was thrilled to announce the National Rotary KidsOut Day was back for 2022, having sadly paused for the first time during the pandemic. This year the National Rotary KidsOut Day was attended by **17,179 disadvantaged children, 288 Clubs and 1,393 schools**.

Whilst this is only around 60% of pre-Covid levels, it is an excellent start and very pleasing to see so many Rotary Clubs taking part when funding is currently stretched.

The first National Rotary KidsOut Day took place in 1990 and since then it has turned into the biggest single outing for disadvantaged children in the UK. With more than 30,000 children participating in 2019, the National Day Out is run nationally in conjunction with Rotary International in Great Britain and Ireland (RIBI) and is always on the second Wednesday in June.

The children visited 80 different attractions and events, with some of the biggest outings taking place (in order of highest attendance) at **Chessington World of Adventures (2,230 children), Wicksteed Park (1,551 children), Drayton Manor Theme Park (1,200 children), Aldershot Army Rugby Ground (1,157 children) and Longleat Safari Park (972 children)**.



#### Toy Box

KidsOut supports and enhances the mental health and wellbeing of children in Refuge who have escaped abuse, often with only the clothes on their back, by providing each child with a box of brand-new toys, offering comfort at a very traumatic time for them. These children have experienced physical, emotional, and even sexual abuse. We want children to remember their time in Refuge as positive, keeping them occupied, engaged and entertained while in the sanctuary of a Refuge. Each toy box is filled with family games, arts & craft kits, puzzles and books, and a cuddly toy to call their own.



KidsOut provided 13,150 Toy Boxes and  
36,908 Loose Toys between July 2021 and June 2022

**“You really have no idea how much these toys mean to me and my children, I walked away from my home with nothing and that broke my heart. Now the children have some belongings of their own, it eases my guilt. Thank you so much for helping us” – Refuge mum**

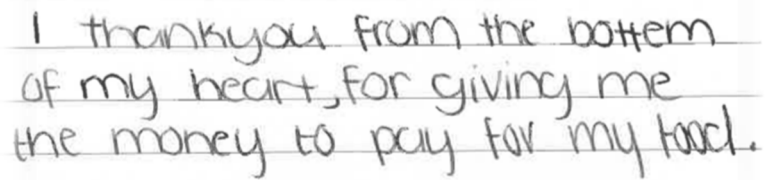


**Report of the Trustees  
for the Year Ended 30 June 2022**

### Food vouchers at Christmas

KidsOut continue to focus its support on those requiring the greatest assistance with our feedback reporting relief of poverty, improved physical health and reduced level of stress in the family unit, especially around Christmas time when children require fun and happiness the most.

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.



I thank you from the bottom of my heart, for giving me the money to pay for my food.

**KidsOut provided 3,142 £20 supermarket vouchers for families in women's refuges at Christmas**

### 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 60,000 teachers registered. World Stories is an ever-growing international phenomenon that we will continue to cultivate.

### Computers and Wifi for Refuge children

With 78% of refuges unable to provide communal computers for their families in Refuge and while 42% lack wifi access, these statistics show how many 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.

KidsOut has provided 200 managed laptops and 131 tablets.

**"It's brilliant having laptops for children / young people to use. Especially during the pandemic, they have been available if children have to do work at home. A 16-year-old has used a laptop to create a CV and younger children enjoy playing educational games. It's good that there is a time limit so we can keep an eye on its usage and ensure that it is being used appropriately." – Refuge worker**

**Report of the Trustees  
for the Year Ended 30 June 2022**

## 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."

KidsOut Finished an exciting new project to install a sensory space for the Inclusion Room development within the hospitality boxes at Huddersfield Football Club where the supporters with additional needs or their families can come and watch a game from behind the glass in a warm, safe space.

The installation included a video projection, sound system, colour wash, a mirrorball effect light, a ripple projection effect, a pattern projector, UV lighting, dice, and switches for control of the room, a trolley with bubble wall, fibre optic lightsource, a vibroacoustic body pillow and touchscreen control system.



### Feedback from a family that attended a game

"I am thrilled to have experienced the much-awaited Inclusion Room with my daughter at the game last week.

The room itself looked excellent, she had seen the bubbles machine as they have one at school but once she'd been shown how to use it, she had a play and soon got to grips with things!

The range of effects on the lighting and projector were great and created many different atmospheres. Having the two rooms is such a bonus too, it was a warm, welcoming area for them and looked great.

Having the choice of being able to watch in the main room, the sensory room and being able to go outside was great. The seats outside were much comfier for her as they are padded so didn't experience any negative sensory issues there at all! My daughter felt special and pleased to be invited, we all have great memories of the evening I am thrilled to have experienced the much-awaited Inclusion Room with my daughter at the game last week.

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**Kids Out UK**  
**Report of the Trustees**  
**for the Year Ended 30 June 2022**

**Case Study 1.**

I was abused for many years, raped, kicked and controlled to the point that I could not leave the house without his permission. I finally decided to leave when I realised the impact of all this on my children. He was always around the house watching me all the time. While he was out shopping, I had half an hour to call the police and get out. I had no time to get anything, I simply walked out with the clothes I was wearing. Shivering in the cold with no coat and wearing slippers. We were treated like servants in our own home. My children were constantly belittled, ridiculed and shouted at. We walked into our bedroom in the refuge and I suddenly saw a smile on my children's faces as they quickly opened the toy boxes. This immediately took their mind of what they had walked away from. This kept them busy while I spoke to the Support Workers and sorted out urgent tasks. My daughter had nightmares, bedwetting and lack of trust in adults. She would hold me tightly and not leave my side.



The trips to Drayton Manor were so exciting as my children had never been to a theme park before. They counted the days like children waiting for Christmas. I had no NI number as I had never worked before, I had no ID or my passport. I didn't even know if I had indefinite leave to remain in the UK. I could not apply for benefits immediately until these issues were sorted. The vouchers given by KidsOut were greatly welcomed as we could buy basic food items.

The cinema tickets took us away from the dreadful memories and helped us to switch off even if it was for a few hours. Diwali Hampers and the Christmas presents brought tears to our eyes because we had never received gifts before. It was lovely to acknowledge that someone cared about us.

I would like to thank all those kind people who support Kids Out. Physical scars heal but mental scars remain for many years to come. Knowing that someone cares helps us to wake up every day and hope for a better future.

**Case Study 2.**

The family consisted of 3 members (mum, dad and the child). Mum and Child A experienced Domestic Violence from the father. Child A is an 8-year-old and was aware of the abuse taking place. She also experienced neglect, emotional and physical abuse by her father. Mum was originally from Pakistan; she had a love marriage and then came to the UK on a Spousal Visa. Mum had limited spoken English and limited knowledge of her surrounding and "life in the UK".

Child A attended school whilst living at the family home. Child A attended school with shoes that had holes in them, she was made to massage her father's feet and was made to count the bites on the banana's she had, so that the father could identify if the mother had eaten any banana (mother was made to starve) she was also physically abused including being hit.

Mother was subject to physical abuse, mental and emotional torture, Coercive Control and was deprived of food. Father used to count the items of food before leaving and used to count again upon returning to ensure Mum had not eaten anything. Father used to only allow mum and child A to use 1 toilet roll per week, if this finished before the week, mum was subject to physical abuse. The above are only a small percentage of the daily abuse mum and child A went through.



Child A had a brilliant idea of reaching out to her school via her class DOJO app. She wrote a letter and then sent it via the app. As it was Sunday no school teachers picked this up. She then came up with another idea, she had learnt to ring 999 in an emergency, so this is exactly what she did. She dialled the number on her mum's phone, she spoke briefly to the officer and then passed the phone to her mum. The police attended immediately and took mum and Child A away. They were placed in a hotel; however, they didn't have any money or food. They had to leave the hotel the next day. Mum was given a phone number for Women's Aid who arranged to pick them up and also bought food. Mum and Child A were placed in another hotel temporarily before getting a space in the refuge. Mum and Child A were very happy with their new home. Child A stated she liked her "big room".

**Report of the Trustees  
for the Year Ended 30 June 2022**

**Case Study 2 - continued**

The experience of Domestic Violence affected child A significantly. She lacked confidence and had trust issues and struggled to build relationships with others. She was very attached to her mum and wouldn't leave her side. She was delayed in her education as she could not access her old school.

Kids out aided the refuge to provide Child A with donations of toys (these were used to support with developing relationships with refuge staff but also help her with developing coping mechanisms to deal with the traumatic experiences she had), uniforms (as mum did not have money to buy uniforms), Fun days program (which supported towards a trip to Drayton Manor theme park) and buddy bags. Kids out donations enabled the refuge to bring back some normality in the child's life. Additionally, provide events such as the magic show and Maths interactive websites during the pandemic enabled activities to take place to keep Child A engaged and motivated whilst being at home thus keeping her occupied from thinking back to her traumatic experiences.

Mum stated "donations helped us because I couldn't give my daughter anything at the beginning" "I had no money" "my daughter was very happy to receive toys" Mum stated "this supported her confidence" and that she (Child A) was "unrecognizable" and "wouldn't stop talking now". Child A stated "Sometimes my mummy doesn't have money to buy me new toys all the time" "I really like the toys because I like playing with them in my bedroom and with my mummy".

During the pandemic to prevent the spread of infection all children at the refuge were given toys to keep. This made them very happy because they were no longer sharing, they took responsibility and pride in having their own toys.

Kids out continues to support the refuge with donations which allow children to receive toys/other items during special occasions such as birthdays, Christmas, Eid and other festive seasons where mother's would struggle to provide otherwise

**Case Study 3.**

Client moved into refuge with 2 sons, aged 2 and 3yrs in May. I met them at the train station and helped with their belongings, 1 suitcase and 2 big bags filled with clothes as well as the double pushchair. Mum was exhausted, it had taken 3 changes on the train with 2 small and tired children. She had carried all she could with her and fled their home where she had been experiencing domestic abuse from her husband and father of her children.

We arrived at the refuge at 6pm. They were safe and once we had shown them around and filled in the paperwork, we left them to settle for the evening. I had put out a few small toys we had been donated for the children but the following day I applied for the KidsOut toy boxes for each of them. They arrived quite quickly, and I took them to the refuge for the boys. Mum was so pleased that they had some toys to call their own. They were age appropriate and a welcome distraction. Mum said that it would be so good to have some things they could take with them when they leave refuge and begin making a new home for themselves.

The boys loved their toy boxes. They are very active and need lots of attention. Mum and myself can sit and play with them spending meaningful time together. They also provide the opportunity for the boys to learn new skills. Already we have noticed an improvement in the older child's language development which was significantly delayed.





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.

## Kids Out UK

### Report of the Trustees for the Year Ended 30 June 2022



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 – 40,941 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:

"The children's faces when we give them the boxes light up. I work in the community and sometimes these children get overlooked as they aren't in refuge so it's wonderful that we can work with you to provide a little happiness to these families – thank you!" – Community worker

"I loved my chocolate treat and my new pjs are so comfy" – Child in refuge

"The children felt so special and excited when they were gifted the toys as some of them genuinely have never had toys to play with before they came to Solace. Projects like these are priceless!" – Refuge worker

"You really have no idea how much these toys mean to me and my children, I walked away from my home with nothing and that broke my heart. Now the children have some belongings of their own, it eases my guilt. Thank you so much for helping us" – Refuge mum

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

"Technology is a big focus for most children but to receive a board game so they can interact together as a family and build memories, as well as skills, is amazing" – Refuge worker

"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

'Funding like this is so crucial for our services. All our funding is allocated and we do not have any spare funds to be able to do extra activities such as these. This activity in particular enabled the children to feel loved and cared for and for them to know they can have a happy future from their abuser' - Refuge worker

'It was great to spend some quality time with the children and have fun without the worry of money. Thank you so much' – Refuge mum

""It was a really fun place and there's lot of activities to do"." – a Child in Refuge



**Report of the Trustees  
for the Year Ended 30 June 2022**

**Fundraising successes**

**Giving Tree 2021**

The KidsOut Giving Tree was hugely successful again this year. Despite the online shop sales being around only 50% of last year, an estimated 20,000 more toys were collected. Further, we received more National media exposure than ever before. The CEO appeared on London Live and numerous BBC County and independent radio stations thanks to the support of BF Media.

With over **1,000 companies** (802 last year) taking part in this year's Giving Tree. The on-line shop took a fantastic £196,000 (plus £29,493 in gift aid). The generosity of all companies and individuals who donated online was so heartening to witness. With the average spend being £34.60 (2021 - £31.67).



**Giving Tree 2021 secured over £1m worth of new toys and £200k 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.

“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.

## Kids Out UK

### Report of the Trustees for the Year Ended 30 June

#### Charitable Trusts and Foundations

KidsOut would like to thank every charitable trust and foundation who kindly gave the charity a grant over the 2021/22 financial year.

#### 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.

On the 18<sup>th</sup> September 2021 a team of very brave staff members one Trustee and a few family members took part in Tough Mudder and raised £4,050 in the process. Well done to all who took part.

The Royal Parks half marathon in November raised an amazing £18,900 with over 60 runners.

Youtuber CtrTez once again supported KidsOut with another 24hr stream raising £800.

The now iconic Leighton Buzzard to Paris bike ride took us from the heart of Bedfordshire through beautiful English villages and into the stunning countryside of rural France before we reached Paris and end the challenge under the Eiffel Tower! The group of 14 Riders raised over £30,000.

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

#### Golf Days

We were very fortunate to have 7 golf days held supporting KidsOut.

Barratt David Wilson (BDW) Homes were involved in 3 of the events with Bristol raising £43k, Watford £40k and Cardiff raised £11k that BDW Homes matched funded!

We also had events at The Belfry, The Bedfordshire Golf Club, Essenden Golf Club and the Ducketts Golf Day raising another £20k.

#### Major Events

KidsOut's London Question of Sport was a great success, raising over £95,000. Over 300 people from London-based companies joined KidsOut at The Royal Lancaster London for a night of fun and fundraising on Thursday 16th September 2021.

Long term partner Talint Partners asked KidsOut to three awards evenings in September raising a total of £13,600.

Birmingham Question of Sport was a most enjoyable event, raising £46,403 plus Gift Aid for disadvantaged children throughout the Midlands. Over 350 people from Birmingham-based companies joined KidsOut at Villa Park for a night of fun and fundraising on Thursday 3rd March 2022.



## Kids Out UK

### Report of the Trustees for the Year Ended 30 June

KidsOut's Bristol Question of Sport raised a staggering £123,310 plus Gift Aid with only 380 people from Bristol-based companies at Ashton Gate Stadium on Friday 10th March 2022.

KidsOut's Leeds Question of Sport continues to be our largest event with over 800 people from Yorkshire-based companies joining KidsOut at Elland Road on Thursday 24th March 2022. The event raised a magnificent £104k plus Gift Aid. Congratulations and thanks to the 'magnificent seven' committee members who sold a staggering 79 tables for the event.

The KidsOut Four Seasons Ball was a great success, raising £59,784 for the charity's work with disadvantaged children throughout Greater London. Over 200 people from London-based companies.



The KidsOut Manchester Question of Sport Gala Dinner was successful, raising £16,590 for the charity's work with disadvantaged children throughout Manchester. Over 300 people from Manchester-based companies joined KidsOut at The Etihad Stadium for a night of fun and fundraising on Friday 19th November 2021.

KidsOut's Cardiff Question of Entertainment Gala Dinner had a great turnout and was extremely successful, raising over £37,000 for the charity's work with disadvantaged children throughout Wales. Over 350 people from Cardiff-based companies joined KidsOut at The Celtic Manor Resort and Hotel for a night of fun and fundraising on Friday 8th November 2021.

KidsOut's London question of Sport was another staggering success, raising over £95,000 for the charity's work with disadvantaged children throughout Greater London. Over 300 people from London-based companies joined KidsOut at The Royal Lancaster London.

### 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 2021/22.

#### 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 2021/22 included Christmas parties for children in refuge hosted by Hasbro and large toy donations from Hasbro, 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.

We were fortunate to partner with Peter Lindsay at O3e who gathered a team from their company to build and paint beds for Charities. The Event took place at Beaumont House in Windsor and KidsOut were the recipient of four children's beds which were then delivered and installed to our Refuges in Hemel, St Albans, Watford and Hastings. Another company which would like to remain anonymous donated 1000 Sanitary Towels, together with 110 'back to school pack' rucksacks including a pencil case, water bottle, stationery.



## **Kids Out UK**

### **Report of the Trustees for the Year Ended 30 June 2022**

#### **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 Phyzzpod 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 UK**

### **Report of the Trustees for the Year Ended 30 June 2022**

#### **Financial Review**

##### **Principal funding sources**

The principal funding sources were donations in kind in the form of Fun Days Out and Toys £2,501,739 (2021: (£1,956,929) together with income generated through fundraising £1,198,700 (2021: £141,641).

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 2022. 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 2021.

##### **Reserves policy**

Note 17 to the financial statements shows the movement on funds during the year. Unrestricted funds of the charity amounted to £2,540,726 of which £1,861,061 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 2022

#### 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 (Berkhamsted) Limited 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)  
S Williams (Treasurer) - appointed 1 January 2022  
D Palmer – 1 January 2022  
B Fleming – appointed 1 January 2022  
I Child – 1 January 2022  
J Patel – appointed 1 January 2022  
J Rowland – appointed 1 January 2022  
J Hime  
C Burton  
R Arnold  
C Adcock  
S Cartwright

##### Chief Executive

Gordon Moulds CBE DL

## **Kids Out UK**

### **Report of the Trustees for the Year Ended 30 June 2022**

#### **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 2022

#### 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 09/05/2023 ..... and signed on its behalf by:

*Sara Williams*

.....  
S Williams – Trustee

## **Kids Out UK**

### **Independent Auditor's Report for the Year Ended 30 June 2022**

#### **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 2022 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 2022 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 2022**

#### **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 2022

- 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](http://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.

*Haines Watts*

Shaun Brownsmith FCA  
Haines Watts (Berkhamsted) Limited  
4 Claridge Court  
Lower Kings Road  
Berkhamsted  
Hertfordshire  
HP4 2AF  
Date: 09/05/2023

# Kids Out UK

## Consolidated Statement of Financial Activities (Incorporating a Consolidated Income and Expenditure Account) for the Year Ended 30 June 2022

				2022	As restated
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	3	762,994	3,241,696	4,004,690	3,457,808
Other trading activities	4	651,068	209,140	860,208	141,641
Investment Income	5	14,081	-	14,081	9,584
<b>Total</b>		<b>1,428,143</b>	<b>3,450,836</b>	<b>4,878,979</b>	<b>3,609,033</b>
<b>EXPENDITURE ON</b>					
Raising funds	6	482,340	-	482,340	102,051
<b>Charitable activities</b>	7				
Wages		156,097	-	156,097	308,332
Social security		73,094	-	73,094	29,202
Pensions		17,827	-	17,827	11,868
Fun days		87,115	917,603	1,004,718	220,611
Toy boxes		12,501	2,101,482	2,113,983	1,381,957
World stories		9,210	-	9,210	4,500
General		-	-	-	266,905
Distribution of food vouchers		112,958	-	112,958	249,050
Other		<u>439,281</u>	<u>(28,622)</u>	<u>410,759</u>	<u>2,164</u>
<b>Total</b>		<b>1,390,253</b>	<b>2,990,463</b>	<b>4,308,986</b>	<b>2,576,640</b>
<b>NET INCOME</b>					
		<u>37,620</u>	<u>460,373</u>	<u>497,993</u>	<u>1,032,393</u>
<b>Transfers between funds</b>	17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>37,620</b>	<b>460,373</b>	<b>497,993</b>	<b>1,032,393</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward (as restated)</b>		<b>1,714,853</b>	<b>1,989,670</b>	<b>3,704,523</b>	<b>2,672,130</b>
Prior year adjustment		<u>-</u>	<u>301,351</u>	<u>301,351</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,752,473</u></b>	<b><u>2,751,394</u></b>	<b><u>4,503,867</u></b>	<b><u>3,704,523</u></b>

### 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 2022**

				2022	As restated
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS</b>					
Donations and legacies	3	762,994	3,241,696	4,004,690	3,552,298
Other trading activities	4	358,699	209,140	567,839	115,284
Investment Income	5	14,081	-	14,081	9,584
<b>Total</b>		<b>1,135,774</b>	<b>3,450,836</b>	<b>4,586,610</b>	<b>3,677,166</b>
<b>EXPENDITURE</b>					
Raising funds	6	195,331	-	195,331	106,380
<b>Charitable activities</b>	7				
Wages		156,097	-	310,980	308,332
Social security		73,094	-	30,805	29,202
Pensions		17,827	-	22,283	11,868
Fun days		87,115	1,005,737	1,038,698	220,611
Toy boxes		12,501	1,844,194	1,975,941	1,381,957
World stories		9,210	9,210	9,210	4,500
General and other		-	-	-	266,905
Distribution of food vouchers		112,958	-	112,958	249,050
Other		<u>432,007</u>	<u>(28,622)</u>	<u>403,385</u>	<u>436</u>
<b>Total</b>		<b>1,096,140</b>	<b>2,990,463</b>	<b>4,086,603</b>	<b>2,579,241</b>
<b>NET INCOME</b>		<b>39,634</b>	<b>460,373</b>	<b>500,007</b>	<b>1,097,925</b>
<b>Transfers between funds</b>	17	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>39,634</b>	<b>460,373</b>	<b>500,007</b>	<b>1,097,925</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward (as restated)</b>		<b>1,679,694</b>	<b>1,989,670</b>	<b>3,669,364</b>	<b>2,571,439</b>
Prior year adjustment		<u>-</u>	<u>301,351</u>	<u>301,351</u>	<u>-</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>1,719,328</u></b>	<b><u>2,751,394</u></b>	<b><u>4,054,029</u></b>	<b><u>3,669,364</u></b>

The notes form part of the financial statements

Kids Out UK

Consolidated and Charity Balance sheet  
for the Year Ended 30 June 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>FIXED ASSETS</b>					
Tangible assets	13	<u>605,183</u>	<u>624,195</u>	<u>599,141</u>	<u>616,139</u>
<b>CURRENT ASSETS</b>					
Stocks	14	1,795,299	1,766,645	1,795,299	1,766,645
Debtors	15	143,423	183,128	340,003	97,300
Cash at bank and in hand		<u>2,121,124</u>	<u>1,758,202</u>	<u>1,861,061</u>	<u>1,580,342</u>
		4,059,846	3,707,875	3,996,363	3,444,287
<b>CREDITORS</b>					
Amounts falling due within one year	16	<u>(161,161)</u>	<u>(326,296)</u>	<u>(124,782)</u>	<u>(89,711)</u>
<b>NET CURRENT ASSETS</b>		<u>3,898,685</u>	<u>3,381,579</u>	<u>3,871,581</u>	<u>3,354,576</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,503,867</u>	<u>4,005,774</u>	<u>4,470,722</u>	<u>3,970,715</u>
<b>NET ASSETS</b>		<u>4,503,867</u>	<u>4,005,774</u>	<u>4,470,722</u>	<u>3,970,715</u>
Unrestricted funds	17	1,752,473	1,714,853	1,719,329	1,679,694
Restricted funds	17	2,751,394	2,291,021	2,751,393	2,291,021
<b>TOTAL FUNDS</b>		<u>4,503,867</u>	<u>4,005,774</u>	<u>4,470,722</u>	<u>3,970,715</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 .09/05/2023. and were signed on its behalf by:

*Sara Williams*

.....

S Williams – Trustee

*Helen Pitcher*

.....

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 2022**

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>Cash flows provided by operating activities</b>	1	362,909	843,354	280,706	876,575
<b>Cash flows from investing activities</b>					
Purchase of tangible fixed assets		-	(282,000)	-	(282,000)
Interest received		13	84	13	84
<b>Cash flows from other financing activities</b>					
Interest paid		-	(436)	-	(436)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net cash provided by/(used in) investing Activities</b>		13	<u>(282,352)</u>	13	<u>(282,352)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>	2	362,922	561,002	280,719	594,223
Cash and cash equivalents at the beginning of the reporting period		1,758,202	1,197,200	1,580,342	986,119
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>2,121,124</u>	<u>1,758,202</u>	<u>1,861,061</u>	<u>1,580,342</u>

The notes form part of the financial statements.

Kids Out UK

Notes to the Cash Flow Statement  
for the Year Ended 30 June 2022

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

Consolidated

	2022 £	2021 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	497,993	1,333,744
<b>Adjustments for:</b>		
Depreciation charges	19,012	19,689
Interest received	(13)	(84)
Interest paid	-	436
Adjustment for non-cash transactions	(28,654)	(614,661)
Decrease/(increase) in debtors	39,703	(15,461)
Increase/(decrease) in creditors	(165,132)	104,230
<b>Net cash provided by (used in) operating activities</b>	<b>362,909</b>	<b>843,354</b>

Charity

	2022 £	2021 £
<b>Net income for the reporting period (as per the statement of financial activities)</b>	500,507	1,399,276
<b>Adjustments for:</b>		
Depreciation charges	16,998	17,004
Interest received	(13)	(84)
Interest paid	-	436
Adjustment for non-cash transactions	(28,654)	(578,056)
(Increase)/decrease in amount owed by subsidiary	(226,114)	(21,144)
Decrease/(increase) in debtors	(16,589)	2,391
Increase/(decrease) in creditors	35,071	56,752
<b>Net cash provided by operating activities</b>	<b>280,706</b>	<b>876,575</b>

2. ANALYSIS OF CHANGES IN NET FUNDS

Consolidated

	As at 1 July 2021 £	Cash flow £	As at 30 June 2022 £
<b>Net Cash</b>			
Cash at bank and in hand	1,758,202	362,922	2,121,124

Charity

	As at 1 July 2021 £	Cash flow £	As at 30 June 2022 £
<b>Net Cash</b>			
Cash at bank and in hand	1,580,342	280,719	1,861,061

3. MAJOR NON-CASH TRANSACTIONS

	2022 £	2021
Increase in stock of donated toys and vouchers	28,654	578,056

The notes form part of the financial statements

## Kids Out UK

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 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 2022**

**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 10 – 20 years
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on reducing balance

**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 2022

### 3. DONATIONS AND LEGACIES

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Donations	3,452,891	2,693,403	3,452,891	2,693,403
Gift aid	86,222	90,854	86,222	90,854
Legacies	2,366	13,028	2,366	13,028
Grants	232,270	660,523	232,270	660,523
Donation received from subsidiary	<u>230,941</u>	<u>94,490</u>	<u>-</u>	<u>-</u>
	<u>4,004,690</u>	<u>3,552,298</u>	<u>3,773,749</u>	<u>3,457,808</u>

Income from donations include the following donations in kind:

	2022 £	2021 £
Fun days out	902,429	137,025
Toys and vouchers	1,956,570	1,544,216
Cinema tickets	-	51,030
Goodie bags	-	63,675
School uniforms	-	46,950
Various	593,892	114,033
<b>Total</b>	<u>3,452,891</u>	<u>1,956,929</u>

### 4. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Fundraising events	<u>567,839</u>	<u>115,284</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:

	2022 £	2021 £
Turnover	523,310	26,357
Cost of sales and administration costs	<u>294,383</u>	<u>3,834</u>
Net profit	228,927	30,191
Tax on profit	-	(1,233)
Gift aided to the charity in the year	<u>(230,941)</u>	<u>(94,490)</u>
Retained	<u>(2,014)</u>	<u>(65,532)</u>

**Kids Out UK**  
**Notes to the Financial Statements**  
**for the Year Ended 30 June 2022**

**4. OTHER TRADING ACTIVITIES – continued**

	2022 £	2021 £
The assets and liabilities of the subsidiary were:		
Fixed assets	6,042	8,056
Current assets	342,159	316,248
Current liabilities	(315,054)	(289,143)
Total net assets	<u>33,147</u>	<u>35,161</u>
Gift aided to the charity since the balance sheet date	<u>197,507</u>	<u>13,386</u>

**5. INVESTMENT INCOME**

	2022 £	2021 £
Rent received	14,068	9,500
Deposit account interest	13	84
Other	-	-
	<u>14,081</u>	<u>9,584</u>

**6. RAISING DONATIONS AND LEGACIES**

	2022 £	2021 £
Staff costs	39,024	61,665
Staging fundraising events	56,050	11,334
Other fundraising costs	77,527	25,167
Social Security	18,273	5,840
Pensions	4,457	2,374
	<u>195,331</u>	<u>106,380</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs (See note 8) £	Totals £
Wages, social security and pension	188,351	58,607	246,952
Toy boxes	2,113,983	-	2,113,983
Fun days	1,004,718	-	1,004,718
World stories	9,210	-	9,210
Distribution of food vouchers	112,958	-	112,958
General and other	232,008	171,377	403,385
	<u>3,661,228</u>	<u>230,044</u>	<u>3,891,272</u>

**8. SUPPORT COSTS**

	Management	Finance	Other	Governance costs	Totals
General	189,107	3,077	16,998	20,862	230,044
	<u>189,107</u>	<u>3,077</u>	<u>16,998</u>	<u>20,862</u>	<u>230,044</u>

## Kids Out UK

### Notes to the Financial Statements for the Year Ended 30 June 2022

#### 9. NET INCOME

Net income is stated after charging:

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Auditor's remuneration:				
Audit fees	20,862	8,149	25,412	6,554
Accountancy services		4,114		4,114
Depreciation	<u>16,998</u>	<u>25,359</u>	<u>19,012</u>	<u>28,004</u>

#### 10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th June 2022 nor for the year ended 30th June 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 30th June 2022 nor for the year ended 30th June 2021.

#### 11. STAFF COSTS

All staff are employed by the charity

	2022 £	2021 £
Wages and salaries	195,021	189,580
Social security costs	91,467	17,920
Other pension costs	<u>22,283</u>	<u>8,136</u>
	<u>308,771</u>	<u>215,636</u>

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

	2022	2021
Charitable activities	5	6
Generating funds	3	5
Support	2	4
Governance	<u>1</u>	<u>1</u>
	<u>11</u>	<u>16</u>

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

	2022	2021
£100,000 - £110,000	<u>1</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 2022

12. COMPARATIVES FOR THE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	762,994	3,241,696	4,004,690
Other trading activities	358,699	209,140	567,839
Investment income	<u>14,081</u>	<u>-</u>	<u>14,081</u>
<b>Total</b>	1,135,774	3,450,836	4,586,610
<b>EXPENDITURE ON</b>			
Raising funds	195,331		195,331
<b>Charitable activities</b>			
Wages	156,097	-	156,097
Social security	73,094	-	73,094
Pensions	17,827	-	17,827
Fun Days	87,115	917,603	1,004,718
Toy boxes	12,501	2,101,842	2,113,983
World stories	9,210	-	-
Distribution of food vouchers	112,958		112,958
General	<u>432,007</u>	<u>(28,622)</u>	<u>403,385</u>
<b>Total</b>	<u>1,096,140</u>	<u>2,990,463</u>	<u>4,086,463</u>
<b>NET INCOME</b>	39,634	460,373	500,007
<b>Transfers between funds</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>	39,634	460,373	500,007
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>1,679,694</u>	<u>1,989,670</u>	<u>3,669,364</u>
<b>Prior year adjustment</b>		301,351	301,351
<b>TOTAL FUNDS CARRIED FORWARD (as restated)</b>	<u><u>1,719,328</u></u>	<u><u>2,751,394</u></u>	<u><u>4,470,722</u></u>



Kids Out UK

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

13. TANGIBLE FIXED ASSETS

Group	Freehold property £	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st July 2021	592,442	60,748	23,096	83,421	759,707
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 30th June 2022	592,442	60,748	23,096	83,421	759,707
<b>DEPRECIATION</b>					
At 1st July 2021	25,196	15,438	12,790	82,088	135,512
Charge for year	10,849	5,146	2,577	440	19,012
Disposals	-	-	-	-	-
At 30th June 2022	36,045	20,584	15,367	82,528	154,524
<b>NET BOOK VALUE</b>					
At 30th June 2022	556,397	40,164	7,729	893	605,183
At 30th June 2021	567,246	45,310	10,306	1,333	624,195
<b>CHARITY</b>					
	Freehold property £	Improvements to property £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st July 2021	592,442	60,748	4,000	78,654	735,844
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 30th June 2022	592,442	60,748	4,000	78,654	735,844
<b>DEPRECIATION</b>					
At 1st July 2021	25,196	15,438	1,750	77,321	119,705
Charge for year	10,849	5,146	563	440	16,998
Disposals	-	-	-	-	-
At 30th June 2022	36,045	20,584	2,313	77,761	136,703
<b>NET BOOK VALUE</b>					
At 30th June 2022	556,397	40,164	1,687	893	599,141
At 30th June 2021	567,246	45,310	2,250	1,333	616,139

Included in cost or valuation of land and buildings is freehold land of £50,000 (2021 - £50,000) which is not depreciated.

Kids Out UK

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

14. STOCKS

	2022 £	2021 £
Stocks	<u>1,795,299</u>	<u>1,766,645</u>

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

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Trade debtors	25,698	13,860	93,363	89,491
Amounts owed by group undertakings	278,674	52,560	-	52,560
Other debtors	30,639	19,883	45,070	82,640
Prepayments and accrued income	4,992	10,997	4,992	10,997
	<u>340,003</u>	<u>97,300</u>	<u>143,425</u>	<u>235,688</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Charity 2022 £	Charity 2021 £	Group 2022 £	Group 2021 £
Trade creditors	92,655	66,339	106,367	66,530
Tax	-	-	-	-
Amounts owed to group undertaking	-	-	-	52,560
Social security and other taxes	25,861	17,839	35,939	36,916
Other creditors	866	133	13,456	217,448
Accruals and deferred income	5,399	5,400	5,399	5,400
	<u>124,781</u>	<u>89,711</u>	<u>161,161</u>	<u>378,854</u>

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

	2022 £	2021 £
Balance at 1 July 2021	213,115	196,017
Amount released to income from fundraising events	(204,935)	-
Amount deferred in the year		17,098
Balance as at 30 June 2022	<u>8,180</u>	<u>213,115</u>

# Kids Out UK

## Notes to the Financial Statements - continued for the Year Ended 30 June 2022

### 17. MOVEMENT IN FUNDS

	(As restated) As at 1 July 2021 £	Net movement in funds £	Transfers between funds £	As at 30 June 2022 £
<b>Unrestricted funds</b>				
General fund	<u>1,714,853</u>	<u>37,621</u>	-	<u>1,752,474</u>
<b>Restricted funds</b>				
Toy Box	1,872,825	(108,281)	-	1,764,544
Fun Days	67,890	(14,884)	-	53,006
Jersey	40,000	-	-	40,000
Laptop and computers	-	-	-	-
Grants	87,952	229,410	-	317,362
Food vouchers	-	-	-	-
Other	<u>222,354</u>	<u>354,127</u>	-	<u>576,481</u>
	<u>2,291,021</u>	<u>460,372</u>	-	<u>2,751,393</u>
<b>TOTAL FUNDS</b>	<u>4,005,874</u>	<u>497,993</u>	-	<u>4,503,867</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>1,428,143</u>	<u>(1,390,522)</u>	<u>37,621</u>
<b>Restricted funds</b>			
Toy Box	1,964,870	(2,073,151)	(108,281)
Fun Days	902,429	(917,313)	(14,884)
Jersey	-	-	-
Laptops and computers	-	-	-
Grants	229,410	-	229,410
Food vouchers	-	-	-
Other	<u>354,127</u>	-	<u>354,127</u>
	<u>3,450,836</u>	<u>(2,990,464)</u>	<u>460,372</u>
<b>TOTAL FUNDS</b>	<u>4,878,979</u>	<u>(4,380,986)</u>	<u>497,993</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 2022

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

	As at 1 July 2020 £	Net movement in funds £	Transfers between funds £	As at 30 June 2021 £
<b>Unrestricted funds</b>				
General fund	<u>1,037,725</u>	<u>677,128</u>	-	<u>1,714,853</u>
<b>Restricted funds</b>				
Toy Box	1,420,056	452,769	-	1,872,825
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	21,394	200,960	-	222,354
	<u>1,634,405</u>	<u>355,265</u>	-	<u>2,291,021</u>
<b>TOTAL FUNDS</b>	<u>2,672,130</u>	<u>1,032,393</u>	-	<u>4,005,874</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	<u>1,330,291</u>	<u>(587,631)</u>	<u>742,660</u>
<b>Restricted funds</b>			
Toy Box	1,614,906	(1,162,137)	452,769
Fun Days	140,484	(220,668)	(80,184)
Food Vouchers	243,625	(248,506)	(4,881)
Grants	146,750	(58,798)	87,952
Other	201,110	(150)	200,960
	<u>2,346,875</u>	<u>(1,690,259)</u>	<u>656,616</u>
<b>TOTAL FUNDS</b>	<u>3,677,166</u>	<u>(2,277,890)</u>	<u>1,399,276</u>

## Kids Out UK

### Notes to the Financial Statements - continued for the Year Ended 30 June 2022

#### 18. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	605,183	-	605,183
Stocks	-	1,795,299	1,795,229
Cash at bank and in hand	2,121,124	-	2,121,124
Other net current assets/(liabilities)	<u>(17,738)</u>	<u>-</u>	<u>(17,738)</u>
	<u>2,708,568</u>	<u>1,795,299</u>	<u>4,503,867</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 (2021 - £20,000) and a donation of £33,434 (2021 - £94,490).

As at 30 June 2022, the Company owed Kids Out UK £81,167 (2021 - £52,560) 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 £120,045 (2021 - £114,777).

#### 20. COMPANY LIMITED BY GUARANTEE

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

