

Kids Care London

Charity No. 1096406

Trustees' Report and Unaudited Accounts

30 November 2021

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The trustees present their report with the unaudited financial statements of the charity for the year ended 30 November 2021.

## REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1096406

### Principal Office

45 Craven Park Road  
South Tottenham  
London

N15 6AH

### Trustees

The following trustees served during the year:

H. Friedman

M. Groskopf

S. Schlesinger

### Key Management Personnel

Chair

Mr S Schlesinger

### Accountants

S J Sheldon Ltd  
20 Clarence Road  
Hale  
Cheshire  
WA15 8SG

## OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document dated the 27th January 2003

### Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



## Independent Examiner's Report to the trustees of Kids Care London

I report to the trustees on my examination of the financial statements of Kids Care London for the year ended 30 November 2021 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### Independent examiner's statement

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination by being a qualified member of Institute of Financial Accountants.

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Simon Sheldon  
Institute of Financial Accountants  
S J Sheldon Ltd  
20 Clarence Road  
Hale  
Cheshire

WA15 8SG  
30 September 2022

Kids Care London  
Statement of Financial Activities  
for the year ended 30 November 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
	Notes				
Income and endowments from:					
Donations and legacies	3	269,675	15,707	285,382	182,827
Other	4	4,000	90,708	94,708	198,739
Total		273,675	106,415	380,090	381,566
Expenditure on:					
Charitable activities	5	288,590	101,324	389,914	377,213
Total		288,590	101,324	389,914	377,213
Net gains on investments					
Net (expenditure)/income		(14,915)	5,091	(9,824)	4,353
Transfers between funds					
Net (expenditure)/income before other gains/(losses)		(14,915)	5,091	(9,824)	4,353
Other gains and losses					
Net movement in funds		(14,915)	5,091	(9,824)	4,353
Reconciliation of funds:					
Total funds brought forward		58,298	4,906	63,204	58,851
Total funds carried forward		43,383	9,997	53,380	63,204

Kids Care London  
Balance Sheet

at 30 November 2021

Charity No. 1096406	2021	2020
Current assets		
Debtors	7 128,052	126,000
Cash at bank and in hand	20,181	70,735
	<u>148,233</u>	<u>196,735</u>
Creditors: Amount falling due within one year	8 (94,853)	(133,531)
Net current assets	53,380	63,204
Total assets less current liabilities	<u>53,380</u>	<u>63,204</u>
Net assets excluding pension asset or liability	53,380	63,204
Total net assets	<u>53,380</u>	<u>63,204</u>
The funds of the charity		
Restricted funds	9	
Restricted income funds	9,997	4,906
	<u>9,997</u>	<u>4,906</u>
Unrestricted funds	9	
General funds	43,383	58,298
	<u>43,383</u>	<u>58,298</u>
Reserves	9	
Total funds	<u>53,380</u>	<u>63,204</u>

Approved by the trustees on 30 September 2022

And signed on their behalf by:

S. Schlesinger  
Trustee  
30 September 2022

for the year ended 30 November 2021

## 1 Accounting policies

### Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

### Change in basis of accounting or to previous accounts

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

### Fund accounting

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

### Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
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Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
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Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
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Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help	The value of any volunteer help received is not included in the accounts.
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Investment income	This is included in the accounts when receivable.
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Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
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Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.
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## Expenditure

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

## Taxation

The charity is exempt from tax on its charitable activities.

## Trade and other debtors

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

## Cash and cash equivalents

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

## Trade and other creditors

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

2 Statement of Financial Activities - prior year

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
Income and endowments from:			
Donations and legacies	245,764	23,500	269,264
Other	65,352	46,950	112,302
Total	311,116	70,450	381,566
Expenditure on:			
Charitable activities	279,321	80,667	359,988
Raising funds	17,225		17,225
Total	296,546	80,667	377,213
Net income	14,570	(10,217)	4,353
Net income before other gains/(losses)	14,570	(10,217)	4,353
Other gains and losses:			
Net movement in funds	14,570	(10,217)	4,353
Reconciliation of funds:			
Total funds brought forward	43,728	15,123	58,851
Total funds carried forward	58,298	4,906	63,204

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2021	Total 2020
Families with disabilities income	153,688		153,688	83,256
General donations	115,987		115,987	85,071
Government funding		15,707	15,707	14,500
	269,675	15,707	285,382	182,827

4 Other income

	Unrestricted	Restricted	Total 2021	Total 2020
Camp Horizon parent fees	4,000	90,708	94,708	100,937
Other grants and individual donations				97,802
	4,000	90,708	94,708	198,739

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2021	Total 2020
Camp Horizon costs				
Accommodation for families with disabilities	264,437		264,437	221,050
Other project costs	8,070	66,324	74,394	102,995
	16,083	35,000	51,083	21,355
				31,813
	<u>288,590</u>	<u>101,324</u>	<u>389,914</u>	<u>377,213</u>

6 Staff costs

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

7 Debtors

2021 2020

Other debtors	128,052	126,000
	<u>128,052</u>	<u>126,000</u>

8 Creditors:

amounts falling due within one year

2021 2020

Trade creditors	325	31,569
Other creditors	94,528	66,362
Accruals		35,600
	<u>94,853</u>	<u>133,531</u>

9 Movement in funds

	At 1 December 2020	Incoming resources (including other gains/losses )	Resources expended	At 30 November 2021
Restricted funds:				
Restricted income funds:	4,906			4,906
		106,415	(101,324)	5,091
<i>/OtDI</i>	<u>4,906</u>	<u>106,415</u>	<u>(101,324)</u>	<u>9,997</u>
Unrestricted funds:				
General funds	58,298	273,675	(288,590)	43,383
Total funds	<u>63,204</u>	<u>380,090</u>	<u>(389,914)</u>	<u>53,380</u>

10 Analysis of net assets between funds

	Unrestricted funds	Total
Net current assets	53,380	53,380
	<u>53,380</u>	<u>53,380</u>

11 Reconciliation of net debt

	At 1 December 2020	Cash flows	At 30 November 2021
Cash and cash equivalents	70,735	(50,554)	20,181
	<u>70,735</u>	<u>(50,554)</u>	<u>20,181</u>
Net debt	<u>70,735</u>	<u>(50,554)</u>	<u>20,181</u>

Kids CareLondon  
Statement of Cash flows

for the year ended 30 November 2021

	2021	2020
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	(9,824)	4,353
Adjustments for:		
Dividends, interest and rents from investments	(94,708)	(112,302)
Increase in trade and other receivables	(2,052)	(126,000)
(Decrease)/increase in trade and other payables	(38,678)	133,531
Net cash used in operating activities	<u>(145,262)</u>	<u>(100,418)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	94,708	112,302
Net cash from investing activities	<u>94,708</u>	<u>112,302</u>
Net cash from financing activities	<u></u>	<u></u>
Net (decrease)/increase in cash and cash equivalents	(50,554)	11,884
Cash and cash equivalents at the beginning of the year	70,735	
Cash and cash equivalents at the end of the year	<u>20,181</u>	<u>11,884</u>
Components of cash and cash equivalents		
Cash and bank balances	20,181	70,735
	<u>20,181</u>	<u>70,735</u>

Kids Care London  
Detailed Statement of Financial Activities  
for the year ended 30 November 2021

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
Income and endowments from:				
Donations and legacies				
Families with disabilities income	153,688		153,688	83,256
General donations	115,987		115,987	85,071
Government funding		15,707	15,707	14,500
	<u>269,675</u>	<u>15,707</u>	<u>285,382</u>	<u>182,827</u>
Other				
Camp Horizon parent fees	4,000	90,708	94,708	100,937
Other grants and individual donations				97,802
	<u>4,000</u>	<u>90,708</u>	<u>94,708</u>	<u>198,739</u>
Total income and endowments	273,675	106,415	380,090	381,566
Expenditure on:				
Costs of charitable activities				
Camp Horizon costs	264,437		264,437	221,050
Accommodation for families with disabilities	8,070	66,324	74,394	102,995
Other project costs	16,083	35,000	51,083	21,355
				31,813
	<u>288,590</u>	<u>101,324</u>	<u>389,914</u>	<u>377,213</u>
Total of expenditure on charitable activities	288,590	101,324	389,914	377,213
Total expenditure	288,590	101,324	389,914	377,213
Net gains on investments				
	<u>(14,915)</u>	<u>5,091</u>	<u>(9,824)</u>	<u>4,353</u>
Net (expenditure)/income				
Net (expenditure)/income before other gains/(losses)	<u>(14,915)</u>	<u>5,091</u>	<u>(9,824)</u>	<u>4,353</u>
Other Gains				
	<u>(14,915)</u>	<u>5,091</u>	<u>(9,824)</u>	<u>4,353</u>
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward	58,298	4,906	63,204	58,851
Total funds carried forward	<u>43,383</u>	<u>9,997</u>	<u>53,380</u>	<u>63,204</u>