

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023
FOR
KIDS CARE LONDON**

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

KIDS CARE LONDON

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KIDS CARE LONDON
REPORT OF THE TRUSTEES
FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the period 1 December 2022 to 5 December 2023. The trustees have adopted the provisions of 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 purpose of the charity is set out in its governing document dated the 27th January 2003.

The main objectives of the charity are:

1. Promote and advance the education, training, and advancement of young people, from Hackney, Haringey, Barnet, Manchester and Gateshead, who have disabilities, and are financially deprived; and to empower them to maximise their potential.
2. Provide a warm and caring environment in which they may access recreational and leisure opportunities catered to their needs.

Significant activities

The financial results of the Company's activities for the period ended 30 November 2023 are fully reflected in the attached financial statements together with the notes thereon.

The trustees are satisfied with the results and activities of the company for the year and do not anticipate any significant changes in the forthcoming year.

Public benefit

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. The aims of the charity for the public benefit are detailed in the Objectives and Activities section of the report.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity received donations totalling £575,662 (2022: £602,770) and spent £559,555 (2022: £633,351) on charitable activities.

FINANCIAL REVIEW

Principal funding sources

The charity is financially dependent on income from charitable donations.

Reserves policy

The reserves policy is to ensure that there is a sufficient stream of income to meet the ongoing calls made on the charity including the possibility of providing capital assets for the needs of charitable institutions.

FUTURE PLANS

There are no current plans to change the activities or modus operandi in the foreseeable future.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a declaration of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

It is not currently the intention of the trustees of the charity to appoint new trustees. Should this situation change in the future, the trustees will apply suitable recruitment and training procedures.

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.

KIDS CARE LONDON

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1096406

Principal address

7 BETHUNE ROAD
LONDON
N16 5BW

Trustees

Mrs E Reiner
M Grosskopf
S Schleisinger

Independent Examiner

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

S Schleisinger - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDS CARE LONDON

Independent examiner's report to the trustees of KIDS CARE LONDON

I report to the charity trustees on my examination of the accounts of KIDS CARE LONDON (the Trust) for the period 1 December 2022 to 5 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I 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:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts 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 accounts to be reached.

M A Venitt, A.C.A

Venitt and Greaves
Chartered Accountants
115 Craven Park Road
South Tottenham
London
N15 6BL

30 September 2024

KIDS CARE LONDON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

		Unrestricted funds £	Restricted funds £	Period 1.12.22 to 5.12.23 Total funds £	Year ended 30.11.22 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	500,768	74,894	575,662	602,770
EXPENDITURE ON					
Charitable activities	3				
Charitable activities		474,664	84,891	559,555	633,351
Other		1,240	-	1,240	1,420
Total		475,904	84,891	560,795	634,771
NET INCOME/(EXPENDITURE)		24,864	(9,997)	14,867	(32,001)
RECONCILIATION OF FUNDS					
Total funds brought forward		11,382	9,997	21,379	53,380
TOTAL FUNDS CARRIED FORWARD		36,246	-	36,246	21,379

The notes form part of these financial statements

KIDS CARE LONDON

BALANCE SHEET 5 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	5.12.23 Total funds £	30.11.22 Total funds £
CURRENT ASSETS					
Debtors	8	44,509	-	44,509	-
Cash at bank and in hand		18,944	-	18,944	31,819
		<u>63,453</u>	<u>-</u>	<u>63,453</u>	<u>31,819</u>
CREDITORS					
Amounts falling due within one year	9	(27,207)	-	(27,207)	(10,440)
		<u>36,246</u>	<u>-</u>	<u>36,246</u>	<u>21,379</u>
NET CURRENT ASSETS					
		<u>36,246</u>	<u>-</u>	<u>36,246</u>	<u>21,379</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>36,246</u>	<u>-</u>	<u>36,246</u>	<u>21,379</u>
NET ASSETS		<u>36,246</u>	<u>-</u>	<u>36,246</u>	<u>21,379</u>
FUNDS	10				
Unrestricted funds				36,246	11,382
Restricted funds				-	9,997
TOTAL FUNDS				<u>36,246</u>	<u>21,379</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

S Schleisinger - Trustee

KIDS CARE LONDON

**CASH FLOW STATEMENT
FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023**

	Notes	Period 1.12.22 to 5.12.23 £	Year ended 30.11.22 £
Cash flows from operating activities			
Cash generated from operations	1	(12,875)	11,638
Net cash (used in)/provided by operating activities		(12,875)	11,638
Change in cash and cash equivalents in the reporting period		(12,875)	11,638
Cash and cash equivalents at the beginning of the reporting period		31,819	20,181
Cash and cash equivalents at the end of the reporting period		18,944	31,819

The notes form part of these financial statements

KIDS CARE LONDON

NOTES TO THE CASH FLOW STATEMENT FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	Period 1.12.22 to 5.12.23 £	Year ended 30.11.22 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	14,867	(32,001)
Adjustments for:		
(Increase)/decrease in debtors	(44,509)	128,052
Increase/(decrease) in creditors	16,767	(84,413)
Net cash (used in)/provided by operations	<u>(12,875)</u>	<u>11,638</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.12.22 £	Cash flow £	At 5.12.23 £
Net cash			
Cash at bank and in hand	31,819	(12,875)	18,944
	<u>31,819</u>	<u>(12,875)</u>	<u>18,944</u>
Total	<u>31,819</u>	<u>(12,875)</u>	<u>18,944</u>

The notes form part of these financial statements

KIDS CARE LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

Taxation

The charity is exempt from 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.

2. DONATIONS AND LEGACIES

	Period 1.12.22 to 5.12.23 £	Year ended 30.11.22 £
Donations	397,830	409,170
Camp Horizon fees	177,832	193,600
	<u>575,662</u>	<u>602,770</u>

KIDS CARE LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Charitable activities	<u>559,555</u>

4. GRANTS PAYABLE

	Period 1.12.22 to 5.12.23 £	Year ended 30.11.22 £
Charitable activities	<u>-</u>	<u>126,356</u>

5. SUPPORT COSTS

	Governance costs £
Other resources expended	<u>1,240</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 5 December 2023 nor for the year ended 30 November 2022.

Trustees' expenses

There were no trustees' expenses paid for the period ended 5 December 2023 nor for the year ended 30 November 2022.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	<u>541,435</u>	<u>61,335</u>	<u>602,770</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	572,016	61,335	633,351
Other	<u>1,420</u>	<u>-</u>	<u>1,420</u>
Total	<u>573,436</u>	<u>61,335</u>	<u>634,771</u>
NET INCOME/(EXPENDITURE)	(32,001)	-	(32,001)
RECONCILIATION OF FUNDS			
Total funds brought forward	43,383	9,997	53,380

KIDS CARE LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	11,382	9,997	21,379

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.12.23 £	30.11.22 £
Trade debtors	14,269	-
Prepayments	30,240	-
	44,509	-

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.12.23 £	30.11.22 £
Trade creditors	-	324
Other creditors	27,207	10,116
	27,207	10,440

10. MOVEMENT IN FUNDS

	At 1.12.22 £	Net movement in funds £	At 5.12.23 £
Unrestricted funds			
General fund	11,382	24,864	36,246
Restricted funds			
General fund	9,997	(9,997)	-
TOTAL FUNDS	21,379	14,867	36,246

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	500,768	(475,904)	24,864
Restricted funds			
General fund	74,894	(84,891)	(9,997)
TOTAL FUNDS	575,662	(560,795)	14,867

KIDS CARE LONDON

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	43,383	(32,001)	11,382
Restricted funds			
General fund	9,997	-	9,997
TOTAL FUNDS	<u>53,380</u>	<u>(32,001)</u>	<u>21,379</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	541,435	(573,436)	(32,001)
Restricted funds			
General fund	61,335	(61,335)	-
TOTAL FUNDS	<u>602,770</u>	<u>(634,771)</u>	<u>(32,001)</u>

11. RELATED PARTY DISCLOSURES

During the period the charity received £1,700 in charitable donations from Tottenham District Charity. The charity and Tottenham District Charity share a common trustee.

During the period the charity received £8,014 in charitable donations from The Tottenham Grammar School Foundation. The charity and The Tottenham Grammar School Foundation share a common trustee.

KIDS CARE LONDON

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD 1 DECEMBER 2022 TO 5 DECEMBER 2023

	Period 1.12.22 to 5.12.23 £	Year ended 30.11.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	397,830	409,170
Camp Horizon fees	177,832	193,600
	<u>575,662</u>	<u>602,770</u>
Total incoming resources	575,662	602,770
EXPENDITURE		
Charitable activities		
Advertising	15,713	15,168
Accommodation	60,750	87,567
Activities	361,555	214,980
Administration	3,938	278
Advertising	525	2,559
Food and kitchen costs	73,100	129,137
Travel	29,115	41,799
Sundry	18	581
Telephone	129	132
Printing and stationery	1,616	3,530
Repairs	722	2,995
Training	1,549	24
Wages	4,275	3,827
Rent	6,550	3,500
Consultancy fees	-	918
Grants to institutions	-	126,356
	<u>559,555</u>	<u>633,351</u>
Support costs		
Governance costs		
Legal and professional fees	340	700
Accountancy fees	900	720
	<u>1,240</u>	<u>1,420</u>
Total resources expended	560,795	634,771
Net income/(expenditure)	<u>14,867</u>	<u>(32,001)</u>

This page does not form part of the statutory financial statements