



KICK London

Annual Report and Accounts

For the Year Ended 30 September 2023

KICK LONDON
LEGAL AND ADMINISTRATIVE INFORMATION

KICK

KICK is the trading name of KICK London.

Trustees

Pete Burt

Simon Cook – resigned March 2023

Penny Cox

Chris Edwards

Matt King (Chair)

Elizabeth Mackenroth

Paul Newton

Steve Thomas

Cliff Underhay

Mike Wakeham

Alwyn Webb – resigned August 2023

Company Secretary

Rebecca Lee

CEO

Joe Lowther

Website

www.kick.org.uk

Registered Office

Holy Trinity Church, Sheen Park, Richmond, Surrey TW9 1UP.

Main Bankers

Barclays Bank plc, PO Box 13, 8 George Street, Richmond, Surrey TW9 1JU.

Solicitors

Anthony Collins Solicitors LLP, 134 Edmund Street, Birmingham B3 2ES.

Auditors

JCS Accountants, 5 Robin Hood Lane, Sutton, Surrey SM1 2SW.

KICK LONDON
TRUSTEES' ANNUAL REPORT

The Trustees (Directors) present the annual report and accounts for the year ended 30 September 2023. The annual report serves the purposes of both a Trustees' Report and a Directors' Report under company law.

Structure, Governance and Management

Status and Governing Document

Kick London is a charitable company limited by guarantee, company number 4831571, registered charity number 1100072. It is exempt from the requirement to use the word "Limited" in its name. Its governing document is a Memorandum and Articles of Association dated 14th July 2003. The Charity is registered in England and Wales. The trading name of Kick London is KICK.

Charity and Company Law

The Trustees have adopted the provisions of the Charities SORP (FRS 102) in preparing the annual report and accounts. The accounts comply with the Charities Act 2011 and the Companies Act 2006. The Company is registered in England and Wales.

Governance and Internal Control

The Chief Executive Officer with the Executive team leads the day-to-day operations of the Charity. The Board of Trustees, which had over eight members throughout the year (there is a requirement to have a minimum of three members), provide oversight, guidance and support to the Executive. Trustee board Meetings are held every two months, and the Trustees are in frequent contact with the Executive. A review with BAYES business school took place during the year to ensure continued good governance. Learnings will be implemented in the coming year.

Trustees are encouraged to recommend and nominate potential new Trustees. Unanimity is always sought in making such appointments, which are approved by the existing Trustee board. Appointments are made after an assessment of the character, skills and relevant training of possible candidates.

The systems of internal control are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- Regular consideration by the Trustees of financial results and activities;
- Delegation of authority and, where possible, segregation of duties;
- Identification and management of risks; and
- The appointment of a Chartered Accountant as Director of Finance during the year.

Trustees' Responsibilities in relation to the Financial Statements

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP 2015 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and preparing the financial statements

on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence to take reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included in the Charity's website. The Chair and Trustees provide oversight, guidance and support to the CEO in the execution of the running of the organisation.

Disclosure of information to auditors

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Trustee Induction and Ongoing Training

New Trustees are made aware of the seriousness of their responsibilities and obligations under charity and company law, and given a full organisational induction and role induction to their responsibilities as a Trustee. They are informed of relevant updates by the Company Secretary. Trustees are encouraged to undertake training courses and conferences that could extend their knowledge of matters pertaining to their role in the Charity. KICK has this year worked with Bayes Business School Centre for Charity Effectiveness (CCE) to run an external Governance Review, which has made some helpful recommendations for good Governance development, which we will action in the year ahead.

Trustee remuneration

The Trustees are unpaid and receive no benefit from their work with the Charity. Details of Trustees' expenses and related party transactions are disclosed in a note to the accounts.

Cooperation with other Organisations

The Charity has good relationships with organisations with a similar vision.

Pay Policy

The CEO and Executive team of the Charity manage the Charity on a day-to-day basis. Salaries are reviewed annually based on individual performance in alignment with both internal and external benchmarks. All staff are paid above the Living Wage and, in London, above the London Living Wage.

Objects and Activities for the Public Benefit

The principal objects of the charity are through sport and in particular (but without limitation) football in London, the United Kingdom generally and, at the Trustees' discretion, elsewhere in the world to:

- Advance the Christian faith primarily (but without limitation) by the provision of a Christian witness to young people; and
- Help young people to reach their potential (especially the disadvantaged and marginalised) by training in life skills and the development of healthy and active lifestyles.

Our Mission Statement – What do we do?

To transform young people's lives, with God's love, through sport and support.

Our Vision – Where do we want to be in 15 years?

To reach a generation of young people, within a generation of time.

KICK LONDON
TRUSTEES' ANNUAL REPORT (continued)

Our Ethos – What is our motivation for how we operate?

To follow the example that Jesus set to love young people and be relevant in the way he communicated with them.

Our Values – How do we do what we do?

We aim to transform young people's lives by being:

Aspirational on behalf of our young people, being ambitious for their progress and in our desire to reach more young people.

Compassionate toward our young people, showing humbleness, being inclusive and making our approach flexible to suit their needs.

Excellent in our performance, innovating with continuous improvement for the best outcomes for our young people.

Intentional in our relationships with young people, schools, churches, partners, funders and each other to building a family together at KICK.

Integral in our decision-making, in our relationships with each other and in our partnerships.

Our Strategy

The objects of the Charity are being achieved by first, engaging in schools delivering professional services across Physical Education, Street Dance, Solutions Focused Mentoring and Schools-based Chaplaincy. Second, by setting up and supporting Sport and Street Dance KICK Academies delivered by local volunteers. All professional and volunteer coaches are committed to KICK's ethos and are trained coaches.

KICK Academies aim to encourage young people to engage in both physical fitness as well as explore matters of faith. We are concerned that today, 95% of young people do not attend church (ref. Scripture Union) and that the country's youth are seven times more likely to play sport on a Sunday than go to a church meeting (ref. Football Association, which states that 36% of young people play sport on a Sunday). We seek to enable young people to explore both sport and faith together through the KICK Academies. The Charity works with local churches to train volunteers to provide themed coaching sessions in Football or Street Dance.

Schools work includes delivering school assemblies, values-based PE lessons, Solutions Focused Mentoring, Street Dance provision and Sports Chaplaincy. The Charity has developed a curriculum for this purpose of working in Infant, Primary, Secondary PRU and Special Schools to reach young people in need.

The Charity has maintained, since its outset, good partnership links with British Youth for Christ.

Public Benefit

The Trustees have considered the advice of the Charity Commission on public benefit. The provision of public benefit is given either at no charge or at market rates and is made available to all people, including those on low incomes. We aspire to develop not only the physical skills but life skills of all young people we encounter, enabling them to be trained with values and to grow as people who make informed decisions on life and faith.

Achievements and Performance for the Public Benefit

At the end of September 2023, the Charity was working in 106 schools and involved in 24 active KICK Academies. As a result, over 26,000 young people were benefiting from KICK activities on a weekly basis across London, in the West Midlands, East Midlands, the East of England, North West and

KICK LONDON
TRUSTEES' ANNUAL REPORT (continued)

North East of England. In the past year, the Charity has recruited new coaches and other staff. As at September 2023 the team now stood at 88 employees, a 16% increase on the prior year. KICK has retained a focus on partnerships, quality and commitment to our strong ethos to ensure consistent implementation of provision.

In 2020, following a period of strong growth in the previous 5 years and inspired by the trustees' long-term vision, the Charity undertook a consultative process to develop a new 5 year strategy through to 2025. We have continued to show growth, and in the last 3 years have more than doubled the number of young people who benefit from KICK activities on a weekly basis, from 10,000 young people to over 26,000. This is the just over halfway through the first stage in realising a 15 year vision; to reach a generation of young people within a generation of time.

Significant Events in the Year

During the year the Charity made good progress in going deeper into the regions across the UK where KICK operates, now providing over 260 days of delivery each week.

The staff team has grown by 16% to 88 in the year with new staff in all regions of operation. This is an increase of 115% on the staff team size of 41 in 2020.

Mentoring continues to be a particular area of growth, with the organisation mentoring 1,261 young people throughout 2022/23, an increase of 316% on the 303 mentees worked with in 2020. These sessions give an opportunity to have in-depth input into the lives of young people. Mentoring now forms 49% of KICK's work in schools.

Financial Review

Income and Expenditure

The Charity's income for the year was £1,918,332 (2022 - £1,527,068). An analysis of the income by category is shown on the Statement of Financial Activities. Expenditure for the year was £1,859,160 (2022 - £1,514,143). Unrestricted funds carried forward grew to £836,373.

Risk Assessment

The major risks to which the Charity is exposed, as identified by the Governance and Risk committee, are reviewed in a systematic manner and systems have been established to mitigate those risks. The Charity has adequate insurance cover. Our Risk Register is active in monitoring inherent and residual risks. The Trustees have identified 25 organisational risks, which are categorised Operational, Strategic, Reputational and Financial. Those considered to be the most important are:

- **Recruitment and retention:** Like many organisations, KICK faces staff recruitment and retention challenges due to general economic conditions. Staff shortages are a risk to KICK's growth strategy. Recruitment is therefore a top priority and significant effort is put into identifying new recruitment channels and strategies for maximising staff retention.
- **Government and local authority funding:** The Charity is heavily focused on schools provision which in turn is dependant on schools being adequately funded. The Charity is engaged in reminding funders of the importance of coaching and mentoring for young people. The Charity also receives grant funding from a number of charities and other organisations to help support its activities and growth strategy for which it is extremely grateful.
- **Inflation:** As for many organisations, inflation, including wage and general cost inflation, presents a challenge. This risk is being mitigated by adopting appropriate pricing strategies and other measures.
- **Growth:** The Charity recognises the risk of the substantial growth it is undergoing particularly in maintaining high standards of service delivery, safeguarding and sound financial management and accordingly it has restructured the staff team, increased staff capacity and is using techniques such as Responsible, Accountable, Consulted and Informed (RACI)

KICK LONDON
TRUSTEES' ANNUAL REPORT (continued)

Matrices, Self-Assessment Report (SAR) and Quality Improvement Plan (QIP). Alongside the Governance and Risk committee the Charity has a Finance Committee that closely monitors financial plans, performance and reserves, and has established a Safeguarding committee in the year, responsible for policy formation and implementation.

Going Concern

Taking into account reserves and anticipated recurring income, the Trustees are confident that the Charity remains a going concern for at least twelve months from the date of approval of these accounts.

Small Company Provisions

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

Reserves

We hold reserves to help us meet unforeseen operational costs or emergencies or other unexpected needs, such as:-

- Grant income not being renewed
- Increases in operational expenses due to high inflation
- Reduced cashflow due to unexpected loss of a number of schools
- Funding for an urgent project
- Costs of unforeseen liabilities for employment or other legal claims not covered by insurance
- The costs of closure or wind-down of the core operations of the charity.

At the year-end, the charity had total reserves of £869,630, of which £33,257 was restricted. Unrestricted reserves amount to 43.6% (2022 – 41.1%) of total annual income. The Trustees consider that the fund reserves at the year-end were adequate but not excessive. The Trustees' reserve policy is to target a level of operating reserves of 3 times average monthly operating expenses using the annual plan as a base.

	2023	2022
	£	£
Total Unrestricted Reserves	£836,373	£627,433
Free Reserves Requirement:	£615,884	£500,255
3 months' budgeted routine expenditure		

Auditors

The Trustees intend to ask JCS Accountants to continue to act as the Charity's Auditors next year.

Plans for the Future

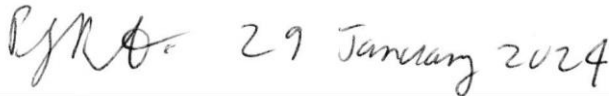
KICK's mission is to transform young people's lives, with God's love, through sport and support. Our plans require us to reach 40,000 young people by 2025. During this expansion the Trustees are determined to maintain a high-quality service with a curriculum, clear policy and procedures, thereby maintaining a consistent brand in both school provision and in the community. This will be achieved with a structure of Trustee board, CEO, Directors, Heads of Department, Managers, Senior Coaches, Coaches and Interns. Marketing will be through literature, website, social media, public relations, schools work and the development of the KICK brand. A new recruitment strategy aims to employ the requisite numbers of qualified staff and volunteers to service the 40,000 young people per week target.

KICK LONDON
TRUSTEES' ANNUAL REPORT (continued)

Charity's services entail National Curriculum Physical Education, Street Dance, Solutions-Focused Mentoring and Schools-based Chaplaincy in schools. A strong Self-Assessment and Quality Improvement Process is in place, to review the status of the organisation and assess how quality improvements can be established in the areas of outcomes for young people, coaching, leadership and management, and personal development for the Charity's service users. The Charity remains committed to its Christian ethos to follow the example of Jesus, who loved young people and was relevant in the way He communicated with them. KICK services are open to anybody and everybody of any faith or none.

Fee income from schools will continue to be a key element in financing the growth of the Charity, along with church, individual and grant-making trust income. The Charity is seeking grant funding in order to finance the development of the work. The Trustees believe that prayer is vital and wish to encourage prayer at every step.

The Report was approved by the Trustees on 29 January 2024.



Pete Burt 29 January 2024

Pete Burt
Trustee
Chair of the Finance Committee

Independent auditor's report to the members of Kick London

Opinion

We have audited the financial statements of Kick London (the 'charity') for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the 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, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 September 2022 and of its incoming resources and application of resources 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.

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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the Trustees' report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

Independent auditor's report to the members of Kick London (continued)

- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included with the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemptions in preparing the Trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, 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 charity'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 company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the company, we identified that the principal risks of non-compliance with laws and regulations related to company and employment legislation and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by making enquiries of management, considering the internal controls in place and discussion amongst the engagement team. We determined that the principal risks were related to the recognition of grant income and treatment of restricted funds.

In response to the risks identified we designed procedures which included, but were not limited to:

- reviewing Trustees meeting minutes
- evaluating the charity's internal controls
- reviewing grant agreements
- reviewing the allocation of restricted funds

Independent auditor's report to the members of Kick London (continued)

There are inherent limitations in the audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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 regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members 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 and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Newton FCA (Senior Statutory Auditor)

for and on behalf of Jacob Cavenagh & Skeet
Statutory Auditor
Chartered Accountants

5 Robin Hood Lane
Sutton
Surrey
SM1 2SW

KICK LONDON
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2023

		2023	2023	2023	2022	2022	2022
	Note	£	£	£	£	£	£
		Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
Income from:							
Donations and grants	3	155,372	171,170	326,542	33,528	209,450	242,978
Other income	3	1,561	-	1,561	-	-	-
Investments	3	10,633	-	10,633	525	-	525
Charitable activities: education	3	<u>1,579,596</u>	<u>-</u>	<u>1,579,596</u>	<u>1,283,565</u>	<u>-</u>	<u>1,283,565</u>
Total income:		<u>1,747,162</u>	<u>171,170</u>	<u>1,918,332</u>	<u>1,317,618</u>	<u>209,450</u>	<u>1,527,068</u>
Expenditure on:							
Raising funds		8,225	-	8,225	14,607	-	14,607
Charitable Activities: education	4	<u>1,529,997</u>	<u>320,938</u>	<u>1,850,935</u>	<u>1,204,410</u>	<u>295,126</u>	<u>1,499,536</u>
Total Expenditure:		<u>1,538,222</u>	<u>320,938</u>	<u>1,859,160</u>	<u>1,219,017</u>	<u>295,126</u>	<u>1,514,143</u>
Net income / (expenditure)		208,940	(149,768)	59,172	98,601	(85,676)	12,925
Reconciliation of funds							
Total Funds brought forward		<u>627,433</u>	<u>183,025</u>	<u>810,458</u>	<u>528,832</u>	<u>268,701</u>	<u>797,533</u>
Total funds carried forward		<u>836,373</u>	<u>33,257</u>	<u>869,630</u>	<u>627,433</u>	<u>183,025</u>	<u>810,458</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing operations. The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 15 to 21 form part of these accounts.

KICK LONDON
BALANCE SHEET AT 30 SEPTEMBER 2023

REGISTERED CHARITY NUMBER 1100072
COMPANY NUMBER 4831571

		2023	2022
	Note	£	£
Current assets			
Debtors, falling due within one year	5	201,252	201,656
Cash at bank and in hand		571,108	645,822
Current Asset Investments		<u>164,000</u>	<u>-</u>
		<u>936,360</u>	<u>847,478</u>
 Creditors: Amounts falling due within one year			
Sundry creditors	6	16,841	26,979
Accruals	6	<u>49,889</u>	<u>10,041</u>
		<u>66,730</u>	<u>37,020</u>
 Net Assets	 7	 <u>869,630</u>	 <u>810,458</u>
 The funds of the Charity			
Unrestricted funds	8	836,373	627,433
Restricted funds	8	<u>33,257</u>	<u>183,025</u>
		<u>869,630</u>	<u>810,458</u>


The notes on pages 15 to 21 form part of these accounts.

The directors (who are the charitable company's Trustees for the purposes of charity law) acknowledge their responsibilities for:

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors on 29th January 2024 and were signed on its behalf by:

 29 January 2024
Pete Burt
Trustee (Chair of the Finance Committee)

KICK LONDON
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 SEPTEMBER 2023

	2023 £	2022 £	Note
Cash Flows from Operating Activities:			
<i>Net cash provided by/(used in) operating activities</i>	78,653	8,470	a
Cash flows from Investing activities:			
Dividends, interest and rents from investments	10,633	525	
<i>Net cash provided by/(used in) investing activities</i>	10,633	525	
<i>Change in cash and cash equivalents in the reporting period</i>	89,286	8,995	
<i>Cash and cash equivalents at the beginning of the reporting period</i>	645,822	636,827	b
<i>Cash and cash equivalents at the end of the reporting period</i>	735,108	645,822	b

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
<i>Net income for the reporting period</i>	59,172	12,925
Adjustments for:		
Dividends, interest and rents from investments	(10,633)	(525)
(Increase)/Decrease in debtors	404	(22,086)
Increase/(Decrease) in creditors	29,710	18,156
<i>Net cash provided by operating activities</i>	78,653	8,470

Note b: Analysis of cash and cash equivalents

	2023 £	2022 £
Current asset investments	164,000	-
Cash at Bank	571,108	645,822
Total Cash and Cash Equivalents	735,108	645,822

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023

1. ACCOUNTING POLICIES

These financial statements are prepared on a going concern basis, under the historical cost convention. They have been prepared in accordance with the "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) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102. The financial statements are presented in sterling, rounded to the nearest £.

The principles adopted in the preparation of the financial statements are set out below.

(a) Company Status

The Charity is a company limited by guarantee, incorporated in England & Wales. The registered address is Holy Trinity Church, Sheen Park, Richmond, Surrey TW9 1UP. The Members of the Charity are the Trustees named on Page 2. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

(b) Going Concern

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the Trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The Trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

(c) Fund Accounting

Unrestricted funds are funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

(d) Income

Income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. Income is deferred when it relates to services that have not been provided by the balance sheet date, or when the charity has to fulfil conditions before becoming entitled to it, or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023 (continued)

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from services supplied in furtherance of the charity's charitable objects.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith among young people using sport, and all income from donations, legacies and charitable activities is in respect of this one activity.

(e) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that it is not possible to separately identify the costs incurred in respect of any one activity.

(f) Tangible Fixed Assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 per item and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To date the charity has not incurred any expenditure that needed to be capitalised.

(g) Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of opening of the deposit.

(h) Current Asset Investments

Current Asset Investments includes cash held in higher interest accounts with a maturity of over three months from the date of opening of the deposit.

(i) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation arising 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 recognised at their settlement amount.

Income relating to grants that has been received but not yet earned is treated as deferred income.

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023 (continued)

(j) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

(k) Operating Leases

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

(l) Pension contributions

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds. The employer contribution is 6% of gross pay for most employees and 3% for sessional staff.

(m) Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

(n) Critical accounting estimates and areas of judgement

The Trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

2. EMPLOYEES, TRUSTEES' REMUNERATION AND TRUSTEES' EXPENSES

Staff Costs

	2023	2022
	£	£
Staff salaries	1,443,674	1,177,328
Social Security costs	109,292	94,896
Pension Contributions	<u>70,433</u>	<u>52,563</u>
	<u>1,623,399</u>	<u>1,324,787</u>

The average number of employees of the Charity in the year was 82 (2022: 70).

No Trustees were paid remuneration, benefits or expenses by KICK.

During the year, key management received employment salary, pension, employer's NI and benefits totalling £296,403 (2022: £96,250). Please note, for 2023 the key management numbers includes 5 members of staff, including the CEO (2022 only the CEO). During the year the Charity received donations totalling £300 (2022: £2,040) from related parties (which includes trustees, members of key management and anyone closely connected to them). One employee (2022: 1) received employment salary and benefits that fall within the band £90,000 to £100,000 (2022: £80,000 to £90,000).

Many of the necessary activities and tasks of the Charity are undertaken wholly or partially by the Trustees, who are unpaid volunteers, including strategy formulation and holding relationships with

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023 (continued)

2. EMPLOYEES, TRUSTEES' REMUNERATION AND TRUSTEES' EXPENSES (continued)

other organisations. In addition, there are invaluable contributions from other volunteers in the areas of coaching, fundraising, guidance, and management of local KICK Academies.

There were no other related party transactions.

3. INCOME

	2023	2022
	£	£
Donations & grants		
Charitable trusts	206,856	230,528
Companies	9,390	1,200
Individuals	<u>110,296</u>	<u>11,250</u>
	326,542	242,978
Interest	10,633	525
Other income	1,561	-
Income from charitable activities	<u>1,579,596</u>	<u>1,283,565</u>
	<u>1,918,332</u>	<u>1,527,068</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff Salaries	1,443,674	1,162,721
Social Security costs	109,292	94,896
Pension Contributions	70,433	52,563
Professional	443	971
Training, Conferences and Sports Development	79,332	51,017
Hire of premises	-	1,580
Equipment, Consumables and IT	18,718	11,426
Insurance	9,827	8,459
Motor and Travel	100,029	98,429
Printing and Stationery	2,072	1,276
Telephone	4,419	2,677
Other expenses	7,696	8,361
Audit	<u>5,000</u>	<u>5,160</u>
	<u>1,850,935</u>	<u>1,499,536</u>

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023 (continued)

5. DEBTORS

	2023	2022
	£	£
Fee debtors	198,328	41,740
Accrued coaching fee income	-	148,669
Gift aid	1,430	1,587
Prepayments	-	9,660
Other debtors	<u>1,494</u>	<u>-</u>
	<u>201,252</u>	<u>201,656</u>

6. CREDITORS

	2023	2022
	£	£
PAYE/ NI /pension/ other payroll accrual	34,757	9,037
Other accruals	15,132	17,942
Staff travel expenses owed	13,023	10,035
Sundry creditors	<u>3,818</u>	<u>6</u>
	<u>66,730</u>	<u>37,020</u>

7. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Current assets	903,103	33,257	936,360
Current liabilities	<u>(66,730)</u>	<u>-</u>	<u>(66,730)</u>
Total Net Assets 30 September 2023	<u>836,373</u>	<u>33,257</u>	<u>869,630</u>

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Current assets	664,453	183,025	847,478
Current liabilities	<u>(37,020)</u>	<u>-</u>	<u>(37,020)</u>
Total Net Assets 30 September 2022	<u>627,433</u>	<u>183,025</u>	<u>810,458</u>

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023 (continued)

8. FUNDS

Unrestricted funds comprise those funds which the Trustees are free to use in accordance with the charitable objects.

Restricted funds are funds which have been given for particular purposes and projects, as detailed below.

	1st October 2022	Income	Expenditure	30th September 2023
	£	£	£	£
KICK Expansion	142,915	116,340	(259,255)	-
KICK Camps	-	19,531	(14,648)	4,883
KICK Academies	5,775	2,299	(4,000)	4,074
Mentoring	5,425	32,500	(14,125)	23,800
Chaplaincy	17,249	-	(17,249)	-
Capacity Building	11,661	-	(11,661)	-
Leics / Northants	-	500	-	500
	<u>183,025</u>	<u>171,170</u>	<u>(320,938)</u>	<u>33,257</u>

	1st October 2021	Income	Expenditure	30th September 2022
	£	£	£	£
KICK Expansion	200,000	95,000	(152,085)	142,915
KICK Camps	30,201	30,450	(60,651)	-
KICK Academies	8,000	11,000	(13,225)	5,775
Mentoring	18,500	10,000	(23,075)	5,425
Chaplaincy	-	23,000	(5,751)	17,249
Teacher Training	12,000	-	(12,000)	-
Capacity Building	-	40,000	(28,339)	11,661
	<u>268,701</u>	<u>209,450</u>	<u>(295,126)</u>	<u>183,025</u>

The Charity benefits from premises and support provided by Holy Trinity Church, Richmond.

Restricted funds comprise the following projects:

KICK Expansion. Since its incorporation the Charity has operated in the London area. However, from September 2021 it has commenced a programme of expansion of its activities, initially to the Midlands and the East of England and subsequently to the North West and North East of England.

KICK Camps. KICK runs sports activity weeks in school holidays in cooperation with schools and churches.

KICK Academies. KICK works with churches to enable them to run sports programmes alongside other church activities.

Mentoring. KICK mentors children referred to us by schools.

Chaplaincy. KICK provides a chaplaincy service to schools.

Capacity Building. KICK provides training/ advancement opportunities for its staff members.

Leics / Northants. Funding specifically given to support KICK's expansion in the Midlands.

Teacher Training. KICK sponsor some of its employees the opportunity to gain a Teacher Training qualification.

KICK LONDON
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED
30 SEPTEMBER 2023 (continued)

8. FUNDS (continued)

The Trustees are grateful for grants received from a number of Charitable Trusts, including the following amounts received in the year (and included in the Restricted Income of the Charity): Benefact Trust (£12,500), Bishop Radford Trust (£20,000), Garfield Weston Trust (£15,000), GF Macauley Charitable Trust (£20,000), Jack Petchey (£1,800), Maud Elkington Charitable Trust (£500), Maurice and Hilda Laing (£10,000), Owen Family Trust (£500) and RPLC (£19,530).