

IN TOUCH/ KIDS UNITED

Unaudited

Trustees' report and financial statements

for the year ended 31 December 2023

IN TOUCH/ KIDS UNITED

Contents

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the financial statements	9 - 12

IN TOUCH/ KIDS UNITED

Reference and administrative details of the charity, its Trustees and advisers for the year ended 31 December 2023

Trustees	C Gluck T Kahan Y Barr Y Bard
Charity registered number	1106740
Principal office	44 Chardmore Road London N16 6JH
Independent Examiner	Esther Royde 123 Clapton Common London E5 9AB
Bankers	Lloyds TSB 172-174 Clapton Common London E5 9AQ

**Trustees' report
for the year ended 31 December 2023**

The Trustees present their annual report together with the financial statements of the charity for the 1 January 2023 to 31 December 2023.

The trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

● **Policies and objectives**

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the charity commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● **Activities undertaken to achieve objectives**

The charity's objects are to develop a supportive network between families of children and young people with disabilities and to reduce stigma surrounding a special needs child. It achieves this by providing a 24 hour helpline, regular respite breaks for parents/carers of special needs children, weekends for couples providing professional facilitation, regular support and activities for parents and carers focused on strengthening the family unit. Additionally there are programmes to support siblings of disabled children.

The past year has been especially challenging for families with disabled children due to the cost-of-living crisis. Many have struggled to cope with the rising costs of medical care and essential needs, making it even more difficult to provide for their children. This increases stress levels and risks of mental illness. As such, we have seen an increased demand for the services we offer, such as financial assistance, respite care, and support groups. We are committed to providing these services to families in need and doing all we can to ensure they have the resources they need to care for their children. We thank all our donors and volunteers for their continued support, which helps us to provide the essential services that these families rely on.

**Trustees' report (continued)
for the year ended 31 December 2023**

Achievements and performance

● **Review of activities**

The charity continued to provide a range of services to support the families of children and young people with disabilities. There were activities for parents and carers under the 'In Touch' division and for siblings and the families under the 'Kids United' division.

This year, In Touch supported over 350 families with events and activities including; two family day trips (London Zoo and Gullivers Land), a summer and winter retreat for parents, workshops, networking sessions and the publication of our regular magazines.

Kids United supported over 200 siblings of disabled children, all under age 25, and many with caring responsibilities for their disabled sibling. We provided a variety of programmes including empowering workshops, fun activities, and day trips. There was also the annual overnight retreat for those ages 13-16 years old. These programmes provide an excellent network of peer support and mentoring which enables them to communicate and validate any concerns. The activities are tailored to suit the needs of the participating young people according to their ages and stages. As well as supporting them in their caring roles, these programmes also empower them to deal with the social pressures, stigma and stress of having a disabled sibling.

We have continued the Welfare Deputyship project, piloted last year to support to parents applying for welfare deputyship for their disabled children. This will enable parents to continue making decisions in the best interest of their child once they become an adult. As part of this project, we have trained a group of advisors who process applications at a minimal rate, allowing parents to avoid the high legal fees often associated with this process. This project has taken off with many parents on the path to securing deputyship for their children. We are dedicated to continuing this project in the coming year.

Our financial strategy is to continue to broaden our working group, to look at securing funds through commissioning opportunities and apply to new funding sources.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

IN TOUCH/ KIDS UNITED

Trustees' report (continued) for the year ended 31 December 2023

● Future developments

Our plans for 2024 are:

1. To secure core funding to enable regular programmes for parents and young carers.
2. To offer more specialised activities to families, including addressing cost-of-living challenges.
3. To carry out the annual strategic review of In Touch, with representation from the users.
4. To secure additional funding enabling In Touch to expand its programmes.

The programmes and events In Touch/Kids United organise throughout the year is an innovative approach to supporting families caring for disabled people. There is no other such dedicated resource that we are aware of, and our activities have been welcomed by schools, welfare agencies and statutory authorities. Our longterm objective would be to replicate the model more widely.

We would like to thank our funders who have invested in us, and believe in our aims and aspirations.

● Reserves policy

The reserves that we have set aside provide financial stability and the means for the development of our principal activity. We intend to maintain our reserves at a level which is at least equivalent to 6 months. We intend to use the reserves in the following manner in the coming year:

- a. For the January retreat
- b. For January Kids United event

In The case that reserves fall below three months we will freeze charitable activities until at least that level of reserves has been restored. The Board quarterly reviews the amount of reserves that are required to ensure that they are adequate to fulfil our continuing obligations.

Structure, governance and management

● Constitution

In Touch/ Kids United is a registered charity, number 1106740, and is constituted under a Trust deed.

● Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

● Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

IN TOUCH/ KIDS UNITED

Trustees' report (continued) for the year ended 31 December 2023

Statement of Trustees' responsibilities

The Trustees 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).

The law applicable to charities in England & 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 its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....
C Gluck
(Trustee)

Date:

IN TOUCH/ KIDS UNITED

Independent examiner's report for the year ended 31 December 2023

Independent examiner's report to the Trustees of In Touch/ Kids United ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated:

Esther Royde

FCCA

123 Clapton Common, London E5 9AB

IN TOUCH/ KIDS UNITED

**Statement of financial activities
for the year ended 31 December 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	47,582	37,900	85,482	92,541
Charitable activities	4	31,336	-	31,336	34,683
Total income		78,918	37,900	116,818	127,224
Expenditure on:					
Raising funds		602	-	602	2,485
Charitable activities	5	98,045	34,900	132,945	120,975
Total expenditure		98,647	34,900	133,547	123,460
Net movement in funds		(19,729)	3,000	(16,729)	3,764
Reconciliation of funds:					
Total funds brought forward		36,699	-	36,699	32,935
Net movement in funds		(19,729)	3,000	(16,729)	3,764
Total funds carried forward		16,970	3,000	19,970	36,699

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 12 form part of these financial statements.

IN TOUCH/ KIDS UNITED

**Balance sheet
as at 31 December 2023**

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		21,170	38,499
		<u>21,170</u>	<u>38,499</u>
Creditors: amounts falling due within one year	9	<u>(1,200)</u>	<u>(1,800)</u>
Net current assets		<u>19,970</u>	36,699
Total assets less current liabilities		<u>19,970</u>	<u>36,699</u>
Total net assets		<u><u>19,970</u></u>	<u><u>36,699</u></u>
 Charity funds			
Restricted funds		3,000	-
Unrestricted funds		<u>16,970</u>	<u>36,699</u>
Total funds		<u><u>19,970</u></u>	<u><u>36,699</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
C Gluck
 (Trustee)
 Date:

The notes on pages 9 to 12 form part of these financial statements.

IN TOUCH/ KIDS UNITED

Notes to the financial statements for the year ended 31 December 2023

1. General information

In Touch/Kids United is a charity registered in the UK. Its activities are described in the trustees report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

In Touch/ Kids United meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

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

Grants are included in the statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

IN TOUCH/ KIDS UNITED

Notes to the financial statements for the year ended 31 December 2023

2. Accounting policies (continued)

2.4 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

2.5 Financial instruments

The charity only has financial assets and financial 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Donations	47,582	37,900	85,482	92,541

IN TOUCH/ KIDS UNITED

**Notes to the financial statements
for the year ended 31 December 2023**

4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from charitable activities	31,336	31,336	34,683

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
KIDS UNITED - Family/Sibling support	15,226	25,400	40,626	30,237
IN TOUCH - Carers support	10,668	-	10,668	8,926
IN TOUCH - Carers respite	70,937	9,500	80,437	79,486
IN TOUCH/KIDS UNITED magazine	1,214	-	1,214	2,326
	<u>98,045</u>	<u>34,900</u>	<u>132,945</u>	<u>120,975</u>

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £500 (2022 - £480), and accounting services of £500 (2022 - £480).

7. Staff costs

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Employees	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

IN TOUCH/ KIDS UNITED

**Notes to the financial statements
for the year ended 31 December 2023**

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

9. Creditors: Amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,200	1,800

10. Summary of funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
General funds	36,699	78,918	(98,647)	16,970
Restricted funds	-	37,900	(34,900)	3,000
	36,699	116,818	(133,547)	19,970

11. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2023.