

# KIDS TRUST

England & Wales · Charity number 1115104

## Details

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Other names	KESHORIM UK
Status	Registered
Legal form	Other
Registered	2006-07-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	3 The Firs Bowdon Altrincham Cheshire WA14 2TN
Phone	01617103710
Email	<a href="mailto:info@Kidstrust.org.uk">info@Kidstrust.org.uk</a>
Website	<a href="http://www.Kidstrust.org.uk">www.Kidstrust.org.uk</a>

## Activities

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**Objects:** TO PROMOTE AND PROTECT THE HEALTH OF MEMBERS OF THE JEWISH PEOPLE IN PARTICULAR BUT NOT EXCLUSIVELY THROUGH THE PROVISION OF A LISTENING SERVICE

**Activities:** Supporting Teens in Crisis, and their families.

## Classification

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- **How:** Makes Grants To Individuals, Provides Other Finance, Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Children/young People

## Geography

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- **Area of benefit:** NOT DEFINED. IN PRACTICE SALFORD GREATER MANCHESTER
- Bury
- Cheshire East
- Cheshire West & Chester
- Lancashire
- Manchester City
- Salford City
- Stockport
- Trafford

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£419,546	£24,511	-	-
2023-12-31	£41,345	£46,374	-	-
2022-12-31	£46,018	£47,614	-	-
2021-12-31	£45,073	£41,653	-	-
2020-12-31	£53,554	£50,277	-	-

## Trustees

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Name	Role	Appointed
DAVID JAFFE		2011-05-23
Dr Chanan Tomlin MBE		2011-05-23
REGINA MARKS		2011-05-23

**KIDS TRUST**

England & Wales - Charity number 1115104

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# Accounts

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**Kids Trust**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 December 2024**

# **Kids Trust**

## **Company Limited by Guarantee**

### **Financial Statements**

**Year ended 31 December 2024**

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# Kids Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 December 2024

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

#### Reference and administrative details

<b>Registered charity name</b>	Kids Trust
<b>Charity registration number</b>	1115104
<b>Company registration number</b>	07195995
<b>Principal office and registered office</b>	446 Lower Broughton Road Salford M7 2FG

#### The trustees

Dr C Tomlin  
Rabbi D Jaffe  
Mrs R Marks

#### Accountants

Levensons Ltd  
Chartered Certified Accountants  
Rico House  
George Street  
Manchester  
M25 9WS

#### Structure, governance and management

##### Governing document

The charity is constituted as a company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association, incorporated on 19 March 2010.

##### Recruitment and appointment of new trustees

New trustees are appointed due to their interest in the work of charity and their recognised experience in specific fields which will further support the work of the charity.

##### Organisational structure

The trustees administer the day-to-day affairs of the charity. None of the trustees have any beneficial interest in the charity.

##### Induction and training of new trustees

New trustees are given a full induction by the directors. Trustees can retire when they wish as they do not serve under a fixed term of tenure.

# Kids Trust

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 December 2024

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#### Objectives and activities

##### Objectives and aims

The aim of the charity is to enable children and teenagers and their families to deal with their issues, turn their lives around and become fully functioning and productive members of society. To do this the charity provides signposting, counselling, financial as well as practical support to the children, teens and their families.

##### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

#### Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

We are pleased to report a successful year for the charity. The charity was able to provide assistance to over 100 individuals through signposting, counselling and other means. A building was purchased during the year as a means of providing income and availability to the charity, utilising funds donated by entities associated with the Trustees and others. The trustees wish to place on record their appreciation to donors for enabling these activities to take place. We look forward to a further year of growth and continued success.

#### Financial review

##### Financial position

Income from donations totalled £419,546 (2023 - £41,345). Expenditure in furtherance of charitable activities aggregated £24,511 (2023 - £46,374) resulting in net income of £395,035 (2023 - expenditure of £5,029). The financial results of the charity's activities for the year to 31 December 2024 are fully reflected on pages 4 and 5 of the Financial Statements together with the notes thereon.

##### Reserves policy

The trustees have established the level of reserves (that is those funds that are freely available) that the charity ought to have. Reserves are needed to bridge the funding gaps between spending on activities and receiving resources through voluntary grants. The trustees consider that the ideal level of reserves would be three months of resources expended which equates to approximately £6,000. The actual free reserves as at the year end were £852 which is lower than our target figure. In calculating the free reserves, the trustees have excluded from total funds the fixed assets of £396,498.

# **Kids Trust**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 December 2024**

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The trustees' annual report and the strategic report were approved on 31 October 2025 and signed on behalf of the board of trustees by:

Rabbi D Jaffe  
Trustee

# **Kids Trust**

## **Company Limited by Guarantee**

### **Chartered Certified Accountants Report to the Board of Trustees on the Preparation of the Unaudited Statutory Financial Statements of Kids Trust**

**Year ended 31 December 2024**

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As described on the statement of financial position, the trustees of the charity are responsible for the preparation of the financial statements for the year ended 31 December 2024, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

You consider that the charity is exempt from an audit under the Companies Act 2006.

In accordance with your instructions we have compiled these financial statements in order to assist you to fulfil your statutory responsibilities, from the accounting records and from information and explanations supplied to us.

LEVENSONS LTD  
Chartered Certified Accountants

Rico House  
George Street  
Manchester  
M25 9WS

# Kids Trust

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 December 2024

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		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	5	<u>419,546</u>	<u>419,546</u>	<u>41,345</u>
<b>Total income</b>		<u>419,546</u>	<u>419,546</u>	<u>41,345</u>
<b>Expenditure</b>				
Expenditure on charitable activities	6,7	<u>24,511</u>	<u>24,511</u>	<u>46,374</u>
<b>Total expenditure</b>		<u>24,511</u>	<u>24,511</u>	<u>46,374</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>395,035</u>	<u>395,035</u>	<u>(5,029)</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>611</u>	<u>611</u>	<u>5,640</u>
<b>Total funds carried forward</b>		<u>395,646</u>	<u>395,646</u>	<u>611</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

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The notes on pages 7 to 13 form part of these financial statements.

# Kids Trust

## Company Limited by Guarantee

### Statement of Financial Position

31 December 2024

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	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible fixed assets	13	396,498	178
<b>Current assets</b>			
Cash at bank and in hand		630	1,175
<b>Creditors: amounts falling due within one year</b>	14	1,482	742
<b>Net current liabilities</b>		(852)	433
<b>Total assets less current liabilities</b>		395,646	611
<b>Net assets</b>		<u>395,646</u>	<u>611</u>
<b>Funds of the charity</b>			
Unrestricted funds		395,646	611
<b>Total charity funds</b>	15	<u>395,646</u>	<u>611</u>

For the year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 31 October 2025, and are signed on behalf of the board by:

Rabbi D Jaffe  
Trustee

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The notes on pages 7 to 13 form part of these financial statements.

# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 December 2024

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 446 Lower Broughton Road, Salford, M7 2FG.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     15% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £1) to the Charity's assets if it should be wound up whilst he or she is a member or within one year after he or she ceases to be a member, for payment of the Charity's debts and liabilities contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves.

#### 5. Donations and legacies

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
<b>Donations</b>				
Donations type 1	<u>419,546</u>	<u>419,546</u>	<u>41,345</u>	<u>41,345</u>

# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

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#### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Activity type 1	18,277	18,277	38,310	38,310
Support costs	<u>6,234</u>	<u>6,234</u>	<u>8,064</u>	<u>8,064</u>
	<u>24,511</u>	<u>24,511</u>	<u>46,374</u>	<u>46,374</u>

#### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2024 £</b>	Total fund 2023 £
Activity type 1	<u>18,277</u>	<u>6,234</u>	<u>24,511</u>	<u>46,374</u>

#### 8. Analysis of support costs

	<b>Total 2024 £</b>	Total 2023 £
General office	–	1,562
Governance costs	<u>–</u>	<u>1,200</u>
	<u>–</u>	<u>2,762</u>

#### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<u>27</u>	<u>31</u>

#### 10. Independent examination fees

	<b>2024 £</b>	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>740</u>	<u>1,200</u>

#### 11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

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# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 13. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2024	–	1,046	1,046
Additions	396,347	–	396,347
<b>At 31 December 2024</b>	<u>396,347</u>	<u>1,046</u>	<u>397,393</u>
<b>Depreciation</b>			
At 1 January 2024	–	868	868
Charge for the year	–	27	27
<b>At 31 December 2024</b>	<u>–</u>	<u>895</u>	<u>895</u>
<b>Carrying amount</b>			
<b>At 31 December 2024</b>	<u>396,347</u>	<u>151</u>	<u>396,498</u>
At 31 December 2023	<u>–</u>	<u>178</u>	<u>178</u>

#### 14. Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>1,482</u>	<u>742</u>

#### 15. Analysis of charitable funds

##### Unrestricted funds

	At 1 January 2024 £	Income £	Expenditure £	At 31 December 2024 £
General funds	<u>611</u>	<u>419,546</u>	<u>(24,511)</u>	<u>395,646</u>

	At 1 January 2023 £	Income £	Expenditure £	At 31 December 2023 £
General funds	<u>5,640</u>	<u>41,345</u>	<u>(46,374)</u>	<u>611</u>

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# Kids Trust

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 December 2024

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#### 16. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	396,498	396,498
Current assets	630	630
Creditors less than 1 year	(1,482)	(1,482)
<b>Net assets</b>	<u>395,646</u>	<u>395,646</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	178	178
Current assets	1,175	1,175
Creditors less than 1 year	(742)	(742)
<b>Net assets</b>	<u>611</u>	<u>611</u>

#### 17. Related parties

Trustees donated £334,000 during the year via companies they control.

**KIDS TRUST**

England & Wales - Charity number 1115104

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# Accounts

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Charity registration number: 1115104

# Kids Trust

Annual Report and Financial Statements

for the Year Ended 31 December 2023

## Kids Trust

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## **Kids Trust**

### **Reference and Administrative Details**

#### **Trustees**

Rabbi David Jaffe

Rabbi C. Tomlin

Mrs R. Marks

#### **Charity Registration Number**

1115104

#### **Principal Office**

446 Lower Broughton Rd.  
Salford  
M7 2FG

#### **Independent Examiner**

Shacter Cohen & Bor  
Chartered Accountants  
31 Sackville St.  
Manchester  
M1 3LZ

## Kids Trust

### Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2023.

#### **Structure , governance and management**

Trustees meet regularly to decide on general direction, goals and policies of the Charity and any other specific issues. Day to day administration is carried out by an administrator who reports to the trustees. The governing document of the Charity is its Memorandum and Articles of Association. The Chair is responsible for making existing and new trustees aware of their responsibilities under Charity law and arranging appropriate induction and training.

#### **Risk Management**

The Board of Trustees have considered the major risks to which the Charity is exposed, have reviewed those risks and have established systems and procedures to manage risk.

#### **Public benefit**

The purpose of the Charity is to benefit children, young people and families covered by the Charity's activities. The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Objectives and activities**

##### *Objects and aims*

The aim is to enable children and teenagers and their families to deal with their issues, turn their lives around and become fully functioning and productive members of society. To do this the charity provides signposting , counselling , financial as well as practical support to the children , teens and their families.

##### **Achievements and performance**

This year Kids Trust has helped just over 100 children, teenagers and their families through signposting to appropriate services, counselling and general support. We have also expanded our outreach program to encourage more people to engage with and appreciate the value of these support services.

##### **Volunteers**

The Charity relies on volunteers to support its program and activities. Over the past 12 months our volunteers have delivered about 400 hours of support without which we would be unable to carry out the full range of our charitable activities.

##### **Reserves Policy**

The trustees have reviewed the reserves policy and, in accordance with Charity Commission guidelines , have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income. The trustees feel that it is appropriate to work to build up reserves to hold sufficient free funds to cover core expenditure required to maintain activities for six months.

##### **Financial Review**

The organisation's income was £41,345 for the year. During the financial year of 2023 the Charity had a deficit of £5,029.

**Kids Trust**  
**Trustees' Report (continued)**

**Plans for Future Periods**

The Charity plans to continue its work in all its core areas.

The Charity plans to encourage more people to deal with their issues before they become critical.

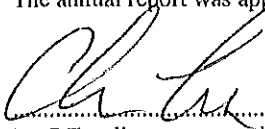
We intend to engage with more people from all walks of life, finding out the types of services and support they both want and need.

Partly due to the challenging economic climate, we are approached by more people who are out of work, unable to afford rent and getting into difficulties with their housing arrangements or debt, which has a huge effect on the children.

We will continue to address all the issues befalling a family in a holistic way, and we pride ourselves on not passing families around the system, but keeping them in the loop and providing a personalised approach, which is shown to have positive results for some of Greater Manchester's most disadvantaged families and individuals.

We will further invest in fundraising to enable us to extend existing services to be able to meet the actual need on the ground as well as pilot new preventative projects to meet this need.

The annual report was approved by the trustees of the charity on 15 April 2024 and signed on its behalf by:



Dr C Tomlin  
Trustee

## Kids Trust

### Statement of Trustees' Responsibilities

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

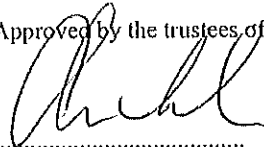
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 April 2024 and signed on its behalf by:



.....  
Dr C Tomlin  
Trustee

## Kids Trust

### Independent Examiner's Report to the trustees of Kids Trust

I report to the trustees on my examination of the accounts of Kids Trust for the year ended 31 December 2023.

#### Responsibilities and basis of report

As the charity trustees of Kids 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 Kids Trust's accounts 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

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 Kids 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 accounting 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.



.....  
Shacter Cohen & Bor  
Chartered Accountants

31 Sackville St.  
Manchester  
M1 3LZ

Date: 15 April 2024

## Kids Trust

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities	2	41,345	41,345
Total income		41,345	41,345
<b>Expenditure on:</b>			
Charitable activities	3	(46,374)	(46,374)
Total expenditure		(46,374)	(46,374)
Net expenditure		(5,029)	(5,029)
Net movement in funds		(5,029)	(5,029)
<b>Reconciliation of funds</b>			
Total funds brought forward		5,640	5,640
Total funds carried forward		611	611
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Charitable activities	2	46,018	46,018
Total income		46,018	46,018
<b>Expenditure on:</b>			
Charitable activities	3	(47,614)	(47,614)
Total expenditure		(47,614)	(47,614)
Net expenditure		(1,596)	(1,596)
Net movement in funds		(1,596)	(1,596)
<b>Reconciliation of funds</b>			
Total funds brought forward		7,236	7,236
Total funds carried forward		5,640	5,640

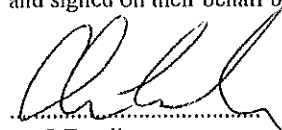
All of the charity's activities derive from continuing operations during the above two periods.

## Kids Trust

(Registration number: 1115104)  
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	6	178	209
<b>Current assets</b>			
Cash at bank and in hand	7	1,175	6,033
Creditors: Amounts falling due within one year	8	<u>(742)</u>	<u>(602)</u>
Net current assets		<u>433</u>	<u>5,431</u>
Net assets		<u>611</u>	<u>5,640</u>
<b>Funds of the charity:</b>			
Total funds		<u>611</u>	<u>5,640</u>

The financial statements on pages 6 to 10 were approved by the trustees, and authorised for issue on 15 April 2024 and signed on their behalf by:



Dr C Tomlin  
Trustee

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1 Accounting policies

##### Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### Basis of preparation

Kids Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### Income and endowments

Appeals and Donations

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### *Charitable activities*

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### Depreciation and amortisation

Asset class	Depreciation method and rate
Fixtures and fittings	15% per annum Reducing balance basis

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### 2 Income from charitable activities

	Total funds £
Appeals and donations	<u>41,345</u>

#### 3 Expenditure on charitable activities

	Total funds £
Dues and subscriptions	318
Welfare support and counselling	36,479
Rent and rates	1,800
Depreciation of office fixtures and fittings	31
Office expenses	1,502
Printing postage and stationery	4,984
Accountancy	1,200
Bank charges	<u>60</u>
	<u>46,374</u>

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees :

##### Rabbi C Tomlin

During the year Rabbi C. Tomlin received remuneration of £2,100 (2022 £2,300) for counselling.

No other trustee received remuneration during this or the previous financial year.

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6 Tangible fixed assets

	Furniture and equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2023 and 31 December 2023	<u>1,046</u>	<u>1,046</u>
<b>Depreciation</b>		
At 1 January 2023	837	837
Charge for the year	<u>31</u>	<u>31</u>
	<u>868</u>	<u>868</u>
<b>Net book value</b>		
At 1 January 2023	<u>209</u>	<u>209</u>
At 31 December 2023	<u>178</u>	<u>178</u>

#### 7 Cash and cash equivalents

	2023	2022
	£	£
Cash at Bank	1,175	6,033

#### 8 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	742	602

#### 9 Funds

All funds are unrestricted.

**KIDS TRUST**

England & Wales - Charity number 1115104

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# Accounts

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Charity registration number: 1115104

# Kids Trust

Annual Report and Financial Statements

for the Year Ended 31 December 2022

## Kids Trust

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## **Kids Trust**

### **Reference and Administrative Details**

#### **Trustees**

Rabbi David Jaffe

Rabbi C. Tomlin

Mrs R. Marks

#### **Charity Registration Number**

1115104

#### **Principal Office**

446 Lower Broughton Rd.

Salford

M7 2FG

#### **Independent Examiner**

Shacter Cohen & Bor

Chartered Accountants

31 Sackville St.

Manchester

M1 3LZ

## **Kids Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

#### **Objectives and activities**

##### *Objects and aims*

The aim is to enable children and teenagers and their families to deal with their issues, turn their lives around and become fully functioning and productive members of society. To do this the charity provides signposting , counselling , financial as well as practical support to the children , teens and their families.

##### *Public benefit*

The purpose of the charity is to benefit children, young people and families in the area covered by the charity's activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### *Use of volunteers*

The charity relies on volunteers to support its programme and activities. Over the past twelve months our volunteers have delivered about 560 hours of support, without which we would be unable to carry out the full range of our charitable activities.

#### **Achievements and performance**

This year Kids Trust has helped 120 children, teenagers and their families through signposting to appropriate services, counselling and general support. We have also extended our outreach program to encourage more people to engage with and appreciate the value of these support services.

#### **Financial review**

##### *Policy on reserves*

The trustees have reviewed the reserves policy and, in accordance with Charity Commission guidelines , have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income. The trustees feel that it is appropriate to work to build up reserves to hold sufficient free funds to cover core expenditure required to maintain activities for six months.

During the financial year the organisation's income totalled £46,018. There was a deficit of funds for the financial year 2022 totalling £1,596.

##### **Plans for future periods**

The charity plans to encourage more people to deal with their issues before they become critical. The Charity plans to continue its work in all these areas. We intend to engage with more people from all walks of life, finding out the type of services they both want and need. Partly due to the challenging economic climate we are approached by more people who are out of work, unable to afford rent and getting into difficulties with their housing arrangements, or debt, which has a huge effect on the children. We will continue to address all the issues befalling a family, and we pride ourselves on not passing families around the system, but keeping them in the loop and providing a personalised approach, which is shown to have positive results for some of Greater Manchester's most disadvantaged families and individuals. We will further invest in fundraising to enable us to extend existing services to be able to meet the actual need on the ground as well as pilot new preventative projects to meet this need.

## Kids Trust

### Trustees' Report (continued)

#### Structure, governance and management

##### *Nature of governing document*

The governing document of the Charity is its Memorandum and Articles of Association. The Chair is responsible for making existing and new trustees aware of their responsibilities under Charity law and arranging appropriate induction and training.

Trustees meet regularly to decide on general direction , goals and policies of the charity and any other specific issues. Day to day administration is carried out by an administrator who reports to the trustees.

##### *Major risks and management of those risks*

##### *Risk Management*

The Board of Trustees have considered the major risks to which the Charity is exposed, have reviewed these risks and have established systems and procedures to manage risk.

#### Financial instruments

##### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity on 18 July 2023 and signed on its behalf by:

.....  
Rabbi David Jaffe  
Trustee

## Kids Trust

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18 July 2023 and signed on its behalf by:

.....  
Rabbi David Jaffe  
Trustee

## Kids Trust

### Independent Examiner's Report to the trustees of Kids Trust

I report to the trustees on my examination of the accounts of Kids Trust for the year ended 31 December 2022.

#### Responsibilities and basis of report

As the charity trustees of Kids 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 Kids Trust's accounts 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

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 Kids 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 accounting 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.

.....  
Shacter Cohen & Bor  
Chartered Accountants

31 Sackville St.  
Manchester  
M1 3LZ

Date 18 July 2023

## Kids Trust

### Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Charitable activities		46,018	46,018
Total income		<u>46,018</u>	<u>46,018</u>
<b>Expenditure on:</b>			
Charitable activities		(47,614)	(47,614)
Total expenditure		<u>(47,614)</u>	<u>(47,614)</u>
Net expenditure		<u>(1,596)</u>	<u>(1,596)</u>
Net movement in funds		(1,596)	(1,596)
<b>Reconciliation of funds</b>			
Total funds brought forward		7,236	7,236
Total funds carried forward		<u>5,640</u>	<u>5,640</u>
		Unrestricted funds £	Total 2021 £
	Note		
<b>Income and Endowments from:</b>			
Charitable activities		45,073	45,073
Total income		<u>45,073</u>	<u>45,073</u>
<b>Expenditure on:</b>			
Charitable activities		(41,653)	(41,653)
Total expenditure		<u>(41,653)</u>	<u>(41,653)</u>
Net income		<u>3,420</u>	<u>3,420</u>
Net movement in funds		3,420	3,420
<b>Reconciliation of funds</b>			
Total funds brought forward		3,816	3,816
Total funds carried forward		<u>7,236</u>	<u>7,236</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note .

## Kids Trust

### (Registration number: 1115104) Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	6	209	245
<b>Current assets</b>			
Cash at bank and in hand	7	6,033	7,593
<b>Creditors: Amounts falling due within one year</b>	8	<u>(602)</u>	<u>(602)</u>
<b>Net current assets</b>		<u>5,431</u>	<u>6,991</u>
<b>Net assets</b>		<u>5,640</u>	<u>7,236</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>5,640</u>	<u>7,236</u>
<b>Total funds</b>		<u>5,640</u>	<u>7,236</u>

The financial statements on pages 6 to 10 were approved by the trustees, and authorised for issue on 18 July 2023 and signed on their behalf by:

.....  
Rabbi David Jaffe  
Trustee

## **Kids Trust**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Kids Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

Appeals and Donations

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### Depreciation and amortisation

Asset class	Depreciation method and rate
Fixtures and fittings	15% per annum Reducing balance basis

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### 2 Income from charitable activities

	Total funds
	£
Appeals and Donations	<u>46,018</u>

#### 3. Expenses on charitable activities

	Total funds
	£
Dues and subscriptions	318
Welfare support and counselling	38,363
Rent and rates	1,800
Insurance	193
Depreciation of office fixtures and fittings	36
Office expenses	1,850
Printing postage and stationery	3,794
Accountancy	1,200
Bank charges	60
	<u>47,614</u>

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

#### 4. Trustees remuneration and expenses

During the year the charity made the following transactions with trustees :

##### Rabbi C. Tomlin

During the year Rabbi C. Tomlin received remuneration of £2,300 (2021 £3,250) for counselling.

No other trustee received remuneration during this or the previous financial year.

#### 5. Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6. Tangible fixed assets

	Furniture and equipment	Total
	£	£
<b>Cost</b>		
At 1 January 2022 and 31 December 2022	<u>1,046</u>	<u>1,046</u>
<b>Depreciation</b>		
At 1 January 2022	801	801
Charge for the year	<u>36</u>	<u>36</u>
At 31 December 2022	<u>837</u>	<u>837</u>
<b>Net book value</b>		
At 1 January 2022	<u>245</u>	<u>245</u>
At 31 December 2022	<u>209</u>	<u>209</u>

#### 7. Cash and cash equivalents

	2022	2021
	£	£
Cash at bank	<u>6,033</u>	<u>7,593</u>

#### 8. Creditors : amounts falling due within one year

	2022	2021
	£	£
Accruals	<u>602</u>	<u>602</u>

#### 9. Funds

All funds are unrestricted.

**KIDS TRUST**

England & Wales - Charity number 1115104

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# Accounts

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Charity registration number: 1115104

# Kids Trust

Annual Report and Financial Statements  
for the Year Ended 31 December 2021

## **Kids Trust**

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## **Kids Trust**

### **Reference and Administrative Details**

#### **Trustees**

Rabbi David Jaffe

Rabbi C. Tomlin

Mrs R. Marks

#### **Charity Registration Number**

1115104

#### **Principal Office**

446 Lower Broughton Rd.  
Salford  
M7 2FG

#### **Independent Examiner**

Shacter Cohen & Bor  
Chartered Accountants  
31 Sackville St.  
Manchester  
M1 3LZ

## **Kids Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2021.

#### **Objectives and activities**

##### *Objects and aims*

The aim is to enable children and teenagers and their families to deal with their issues, turn their lives around and become fully functioning and productive members of society. To do this the charity provides signposting, counselling, financial as well as practical support to children, teens and their families.

##### **Achievements and performance**

This year Kids Trust has helped 150 children, teenagers and their families through signposting to appropriate services, counselling and general support. We have also expanded our outreach programme to encourage more people to engage with and appreciate the value of these support services.

##### *Public benefit*

The purpose of the charity is to benefit children, young people and families in the area covered by the charity's activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### *Use of volunteers*

The charity relies on volunteers to support its programme and activities. Over the past twelve months our volunteers have delivered about 450 hours of support, without which we would be unable to carry out the full range of our charitable activities.

##### **Financial review**

The Charity had a surplus during the year of £3,420 (2020 Surplus £3,277) and unrestricted reserves carried forward of £7,236.

##### *Policy on reserves*

The trustees have reviewed the reserves policy and, in accordance with Charity Commission guidelines, have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income. The Trustees feel that it is appropriate to work to build up reserves to hold sufficient free funds to cover core expenditure required to maintain activities for six months.

##### **Plans for future periods**

The Charity plans to encourage more people to deal with their issues before they become critical. The Charity plans to continue to work in all areas. We intend to continue to deal with people from all walks of life, finding out the types of services and support they both want and need. The truth is that, in part due to the challenging economic climate, the huge increase in the cost of living and the fallout from Covid19 we are approached by more people who are out of work, unable to afford rent and getting into difficulties with their housing arrangements or debt, which has a huge effect on the children. We will continue to address all the issues befalling a family, and we pride ourselves on not passing families around the system, but keeping them in the loop and providing a personalised approach, which is shown to have a positive result for some of Greater Manchester's most disadvantaged families and individuals. We will further invest in fundraising to enable us to extend existing services to be able to meet the actual need on the ground as well as pilot new preventative projects to meet this need.

## Kids Trust

### Trustees Report (continued)

#### Structure, governance and management

##### *Nature of governing document*

The governing document of the Charity is its Memorandum and Articles of Association. The Chair is responsible for making existing and new trustees aware of their responsibilities under Charity law and arranging appropriate induction and training.

##### *Organisational structure*

Trustees meet regularly to decide on general direction, goals and policies of the charity and any other specific issues. Day to day administration is carried out by an administrator who reports to the trustees.

##### *Major risks and management of those risks*

##### *Risk Management*

The Board of Trustees have considered the major risks to which the Charity is exposed, have reviewed those risks and have established systems and procedures to manage risk.

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity on 13 October 2022 and signed on its behalf by

Rabbi David Jaffe

Trustee

## Kids Trust

### Statement of Trustees' Responsibilities

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

The law applicable to charities 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 13 October 2022 and signed on its behalf by:

Rabbi David Jaffe  
Trustee

## Kids Trust

### Independent Examiner's Report to the trustees of Kids Trust

I report to the trustees on my examination of the accounts of Kids Trust for the year ended 31 December 2021.

#### Responsibilities and basis of report

As the charity trustees of Kids 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 Kids Trust's accounts 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

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 Kids 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 accounting 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.

.....  
Shacter Cohen & Bor  
Chartered Accountants  
31 Sackville St.  
Manchester  
M1 3LZ

13 October 2022

## Kids Trust

### Statement of Financial Activities for the Year Ended 31 December 2021

	Unrestricted funds £	Total 2021 £
<b>Income and Endowments from:</b>		
Charitable activities	45,073	45,073
Total income	<u>45,073</u>	<u>45,073</u>
<b>Expenditure on:</b>		
Charitable activities	(41,653)	(41,653)
Total expenditure	<u>(41,653)</u>	<u>(41,653)</u>
Net income	<u>3,420</u>	<u>3,420</u>
Net movement in funds	3,420	3,420
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>3,816</u>	<u>3,816</u>
Total funds carried forward	<u>7,236</u>	<u>7,236</u>
	<b>Unrestricted funds £</b>	<b>Total 2020 £</b>
<b>Income and Endowments from:</b>		
Charitable activities	53,554	53,554
Total income	<u>53,554</u>	<u>53,554</u>
<b>Expenditure on:</b>		
Charitable activities	(50,277)	(50,277)
Total expenditure	<u>(50,277)</u>	<u>(50,277)</u>
Net income	<u>3,277</u>	<u>3,277</u>
Net movement in funds	3,277	3,277
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>539</u>	<u>539</u>
Total funds carried forward	<u>3,816</u>	<u>3,816</u>

All of the charity's activities derive from continuing operations during the above two periods.

## Kids Trust

### (Registration number: 1115104) Balance Sheet as at 31 December 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	6	245	287
<b>Current assets</b>			
Cash at bank and in hand	7	7,593	4,231
<b>Creditors: Amounts falling due within one year</b>	8	<u>(602)</u>	<u>(702)</u>
<b>Net current assets</b>		<u>6,991</u>	<u>3,529</u>
<b>Net assets</b>		<u>7,236</u>	<u>3,816</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>7,236</u>	<u>3,816</u>
<b>Total funds</b>		<u>7,236</u>	<u>3,816</u>

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 13 October 2022 and signed on their behalf by:

Rabbi David Jaffe  
Trustee

## **Kids Trust**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Kids Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

The Charity's income is derived from appeals and donations

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% per annum Reducing balance basis

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## 2 Income from charitable activities

	Unrestricted funds General £	Total funds £
Appeals and donations	45,073	45,073
Total for 2021	45,073	45,073
Total for 2020	53,554	53,554

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 3. Expenditure on charitable activities

	Unrestricted funds General £	Total funds £
Dues and subscriptions	318	318
Welfare, support and counselling	33,365	33,365
Rent and rates	1,800	1,800
Insurance	193	193
Depreciation	42	42
Office expenses	1,682	1,682
Printing, postage and advertising	3,153	3,153
Accountancy and professional fees	1,100	1,100
<b>Total for 2021</b>	<b>41,653</b>	<b>41,653</b>
<b>Total for 2020</b>	<b>50,277</b>	<b>50,277</b>

#### 4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Rabbi C. Tomlin**

During the year Rabbi C. Tomlin received remuneration of £3,250 (2020 £3,118) for counselling.

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 January 2021	1,046	1,046
At 31 December 2021	1,046	1,046
<b>Depreciation</b>		
At 1 January 2021	759	759
Charge for the year	42	42
At 31 December 2021	801	801
<b>Net book value</b>		
At 31 December 2021	245	245
At 31 December 2020	287	287

#### 7 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	7,593	4,231

#### 8 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	602	702

**KIDS TRUST**

England & Wales - Charity number 1115104

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# Accounts

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Charity registration number: 1115104

# Kids Trust

Annual Report and Financial Statements  
for the Year Ended 31 December 2020

## **Kids Trust**

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## **Kids Trust**

### **Reference and Administrative Details**

#### **Trustees**

Rabbi David Jaffe

Rabbi C. Tomlin

Mrs R. Marks

#### **Principal Office**

446 Lower Broughton Rd.

Salford

M7 2FG

#### **Charity Registration Number**

1115104

#### **Independent Examiner**

Shacter Cohen & Bor

Chartered Accountants

31 Sackville St.

Manchester

M1 3LZ

## **Kids Trust**

### **Trustees' Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2020.

#### **Trustees**

Rabbi David Jaffe

Rabbi C. Tomlin

Mrs R. Marks

#### **Objectives and activities**

##### *Objects and aims*

The aim is to enable children and teenagers and their families to deal with their issues, turn their lives around and become fully functioning and productive members of society. To do this the charity provides signposting, counselling, financial as well as practical support to the children, teens and their families.

##### *Public benefit*

The purpose of the charity is to benefit children, young people and families in the area covered by the charity's activities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

##### *Use of volunteers*

The charity relies on volunteers to support its programme and activities. Over the past twelve months our volunteers have delivered about 400 hours of support, without which we would be unable to carry out the full range of our charitable activities.

#### **Achievements and performance**

This year Kids Trust has helped 175 children and teenagers and their families through signposting to appropriate services, counselling and general support. We have also expanded our outreach programme to encourage more people to engage with and appreciate the value of these support services.

#### **Financial review**

##### *Policy on reserves*

The trustees have reviewed the reserves policy and, in accordance with Charity Commission guidelines, have considered the level of unrestricted reserves which it is appropriate for the Charity to hold with the imperative that it should be able to continue its charitable objectives in the short term in the event of a temporary shortfall in unrestricted income. The trustees feel that it is appropriate to work to build up reserves to hold sufficient free funds to cover core expenditure required to maintain activities for six months.

##### *Results for the year*

During the financial year the income of the organisation was £53,544 (2019 £50,055) and its expenditure totalled £50,277 (2019 £48,173). The surplus on activities for the year was £3,277 (2019 surplus £1,882).

# Kids Trust

## ,Trustees' Report

### Plans for future periods

#### *Activities planned to achieve aims*

The charity plans to encourage more people to deal with their issues before they become critical. The charity continues to work in all areas . We intend to engage with people from all walks of life, finding out the types of services and support they both want and need. The truth is that, in part due to the challenging economic climate and the fallout from Covid 19, we are approached by more people who are out of work, unable to afford rent and getting into difficulties with their housing arrangement or debt, which has a huge effect on the children. We will continue to address all the issues befalling a family , and we pride ourselves on not passing families around the system, but keeping them in the loop and providing a personalised approach , which is shown to have positive results for some of Greater Manchester's most disadvantaged families and individuals. We will further invest in fundraising to enable us to extend existing services to be able to meet the actual need on the ground as well as pilot new preventative projects to meet this need.

### Structure, governance and management

#### *Nature of governing document*

The governing document of the Charity is its Memorandum and Articles of Association. The Chair is responsible for making existing and new trustees aware of their responsibilities under Charity law and arranging appropriate induction and training.

#### *Organisational structure*

Trustees meet regularly to decide on general direction , goals and policies of the charity and any other specific issues. Day to day administration is carried out by an administrator who reports to the trustees.

#### *Major risks and management of those risks*

##### *Risk Management*

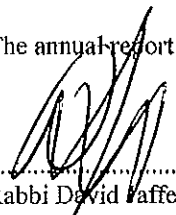
The Board of Trustees have considered the major risks to which the Charity is exposed, have reviewed these risks and have established systems and procedures to manage risk.

### Financial instruments

#### *Objectives and policies*

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

The annual report was approved by the trustees of the charity on 15 October 2021 and signed on their behalf by:

  
.....  
Rabbi David Vaffe  
Trustee

## Kids Trust

### Statement of Trustees' Responsibilities

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

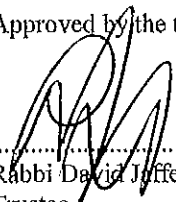
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 15 October 2021 and signed on their behalf by:

  
.....  
Rabbi David Jaffe  
Trustee

## Kids Trust

### Independent Examiner's Report to the trustees of Kids Trust

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 6 to 11.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Kids 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 Kids Trust's accounts 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

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 Kids 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 accounting 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.



.....  
Shacter Cohen & Bor  
Chartered Accountants

31 Sackville St.  
Manchester  
M1 3LZ

Date: 15 October 2021

## Kids Trust

### Statement of Financial Activities for the Year Ended 31 December 2020

	Unrestricted funds £	Total 2020 £
Note		
<b>Income and Endowments from:</b>		
Charitable activities	53,554	53,554
<b>Expenditure on:</b>		
Charitable activities	<u>(50,277)</u>	<u>(50,277)</u>
Total expenditure	<u>(50,277)</u>	<u>(50,277)</u>
Net income	<u>3,277</u>	<u>3,277</u>
Net movement in funds	3,277	3,277
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>539</u>	<u>539</u>
Total funds carried forward	<u>3,816</u>	<u>3,816</u>
Note	Unrestricted funds £	Total 2019 £
<b>Income and Endowments from:</b>		
Charitable activities	<u>50,055</u>	<u>50,055</u>
Total income	<u>50,055</u>	<u>50,055</u>
<b>Expenditure on:</b>		
Charitable activities	<u>(48,173)</u>	<u>(48,173)</u>
Total expenditure	<u>(48,173)</u>	<u>(48,173)</u>
Net income	<u>1,882</u>	<u>1,882</u>
Net movement in funds	1,882	1,882
<b>Reconciliation of funds</b>		
Total funds brought forward	<u>(1,344)</u>	<u>(1,344)</u>
Total funds carried forward	<u>538</u>	<u>538</u>

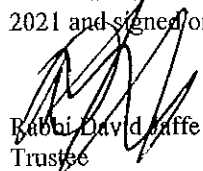
All of the charity's activities derive from continuing operations during the above two periods.

## Kids Trust

(Registration number: 1115104)  
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	6	287	338
<b>Current assets</b>			
Debtors		-	500
Cash at bank and in hand	7	4,231	902
		<u>4,231</u>	<u>1,402</u>
<b>Creditors: Amounts falling due within one year</b>	8	<u>(702)</u>	<u>(1,201)</u>
<b>Net current assets</b>		<u>3,529</u>	<u>201</u>
<b>Net assets</b>		<u>3,816</u>	<u>539</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>3,816</u>	<u>539</u>
<b>Total funds</b>		<u>3,816</u>	<u>539</u>

The financial statements on pages 6 to 11 were approved by the trustees, and authorised for issue on 15 October 2021 and signed on their behalf by:

  
Rabbi David Laffe  
Trustee

## **Kids Trust**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Kids Trust 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 notes.

##### **Exemption from preparing a cash flow statement**

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

##### **Going concern**

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

##### **Income and endowments**

Appeals and Donations

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures and fittings	15% per annum Reducing balance basis

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

#### Financial instruments

##### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

## 2 Income from charitable activities

	Total 2020 £	Total 2019 £
Appeals & donations	53,544	50,055

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 3 Expenditure on charitable activities

	Total 2020 £	Total 2019 £
Dues & subscriptions	-	648
Welfare support and counselling	39,871	38,812
Rent & rates	1,800	1,617
Insurance	457	558
Depreciation	51	58
Office expenses	2,041	1,347
Printing postages & advertising	4,857	3,933
Accountancy	1,200	1,200
	<hr/> 50,277	<hr/> 48,173

#### 4 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

##### **Rabbi C. Tomlin**

Rabbi C. Tomlin received remuneration of £3,118 (2019: £2,550) during the year for counselling.

## Kids Trust

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 5 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 6 Tangible fixed assets

	Furniture and equipment £	Total £
<b>Cost</b>		
At 1 January 2020	1,046	1,046
At 31 December 2020	1,046	1,046
<b>Depreciation</b>		
At 1 January 2020	759	759
At 31 December 2020	759	759
<b>Net book value</b>		
At 31 December 2020	287	287
At 31 December 2019	287	287

#### 7 Cash and cash equivalents

	2020 £	2019 £
Cash at bank	4,231	902

#### 8 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals	702	1,200