

# KIDS UK

England & Wales - Charity number 1121575

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 2007-11-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 65 Whitehouse Common Road  
Sutton Coldfield  
West Midlands  
B75 6HA

**Phone** 07932965034

**Email** [info@kidsuk.org](mailto:info@kidsuk.org)

**Website** [www.kidsuk.org](http://www.kidsuk.org)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO PARTICULARLY BY MEANS OF SHARING THE GOSPEL TRUTH WITH CHILDREN AND FAMILIES IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE TRUST.

**Activities:** Kids UK is a trust set up to share the gospel truth with children and families throughout the United Kingdom through the provision of assemblies, worship roadshows, holiday and childrens clubs and training sessions.

## Classification

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- **How:** Provides Services, Other Charitable Activities
- **What:** Education/training, Religious Activities
- **Who:** Children/young People

## Geography

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- **Area of benefit:** UNITED KINGDOM
- Birmingham City
- Derbyshire
- Dudley
- Sandwell
- Warwickshire
- Wolverhampton
- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£43,314	£58,442	-	-
2024-03-31	£74,260	£55,770	-	-
2023-03-31	£88,232	£51,206	-	-
2022-03-31	£42,513	£50,074	-	-
2021-03-31	£53,683	£48,710	-	-

## Trustees

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Name	Role	Appointed
David Alan Gidney		2022-01-24
Helen Jayne Thomson		2022-10-17
Trevor Lewin Jones		

**KIDS UK**

England & Wales - Charity number 1121575

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# Accounts

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**KIDS UK TRUST**

**FINANCIAL STATEMENTS**

**31 MARCH 2025**

# **KIDS UK TRUST**

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# **KIDS UK TRUST**

## **TRUST INFORMATION**

### **TRUSTEES:**

David Gidney  
Trevor Jones  
Helen Thomson

### **DIRECTOR**

Andi Markham

### **CHARITY REGISTRATION NUMBER:**

1121575

### **BANKERS:**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

### **ENQUIRIES:**

Kids UK  
65 Whitehouse Common Road  
Sutton Coldfield  
West Midlands  
B75 6HA

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES**

The Trustees present their annual report and financial statements for the year ended 31 March 2025. The financial statements comply with the Charities Act 2011, 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.

### **OBJECTIVES AND ACTIVITIES**

The objective of the Trust is to share the gospel truths with children and families throughout the United Kingdom. The Trust aims to achieve this through the provision of school assemblies, children's clubs and training sessions, holiday clubs and worship roadshows.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

The past year has been a real blessing, we've been working in our local partnership schools providing our PSP, PSP+ and Listening Ears programs that have benefitted hundreds of children. We have also shared hundreds of assemblies through our ReachOut program visiting many Primary Schools. Our weekly DanceItOut sessions have continued to support all who attend, and we have continued to support churches with services, outreach events as well as working at national Christian events. This has enabled us to stay on track in spreading the Good News to over twenty thousand children and their families in the UK.

The Primary School Partnership team has been working closely with our partnering schools leading over thirty class workshops in three of the schools, seeing over six-hundred children. These workshops have covered topics such as resilience, friendship and integrity.

Our Listening Ears mentoring program has supported twenty-four children this year and the program has continued to be in demand from schools.

We have visited thirty-seven primary schools, with our ReachOut program leading assembly presentations to over thirteen-thousand children. Andi and his puppet friends, Jack and Grandad, have been spreading joy and wisdom through over six different messages, including our special seasonal celebrations at Christmas and Easter.

The DanceItOut team has been working closely with a community church running the weekly dance sessions. The team have been supporting over thirty children and young people from our local community.

This year, we've built on our Create Workshops and have led four separate events that explored the Christian message of Christmas and Easter through the creative power of dance, drama, and crafting.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

We have continued to work alongside several local churches helping them with holiday clubs, outreach, Sunday School Specials as well as their Sunday services.

This year we have connecting with two local churches on a regular monthly basis helping to oversee and plan their children's and youth work. In addition we have shared biblical messages with children and families at nine other churches.

At Easter, Andi, our director and Holly were again invited to be part of the WhizzKids team at Spring Harvest. During the week, Andi helped over three hundred five to seven-year-olds unpack the teaching theme, 'No Greater Story', where they looked at the story of Peter while Holly taught them in dance that linked into the teaching theme.

We have also continued to work with Children Worldwide to provide several in-person Re:fuel events for local children's workers to connect, encourage and pray together along with a number of online events.

#### **STRUCTURE AND GOVERNANCE AND ORGANISATIONAL MANAGMENT**

The Trust is a charitable trust established under a trust deed dated 30 June 2007. Names of the Trustees who served during the year and since the year end are shown on page 1.

The Trustees meet at least four times a year and are responsible for the overall governance of the Trust and keep under review their policies and practices. The Trustees have the power to appoint and remove Trustees in accordance with the Trust Deed, and they keep their skill requirements under review. The director, who manages the activities of the Trust as well as working with the local schools and churches in delivering activities is assisted by two part-time employees.

#### **FINANCIAL REVIEW**

##### **Financial performance**

The Trust's principal funding source is donations and gifts from supporters, grants towards activities and fundraising. In total these were down 10% over the previous year due principally to fewer grants after allowing for the legacy of £28,678 from a former supporter in 2024. Expenditure was 5% higher than 2024. The net result was a deficit for the year of £15,128 before release of £10,000 from the designated reserve established in 2023 from the proceeds of an anonymous donation. The resulting net deficit of £5,128 has been offset against unrestricted reserves brought forward.

##### **Reserves policy**

The Trustees aim to maintain reserves at a sufficient level to provide cover for approximately twelve months future committed expenditure.

Trustees have established a designated reserve towards the development and delivery of the partnership work within schools over the next few years. £10,000 of this has been released in 2025.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **FINANCIAL REVIEW (continued)**

##### **Risk policy**

The Trustees have identified certain risks to which the charity is exposed as part of their responsibilities in running the charity. The main risks relate to securing sufficient funding to enable the Trust to undertake its activities and ensuring robust policies and practices are adopted concerning the safety and protection of the children the Trust seeks to reach. The Trustees regularly review actual and projected income levels and seek grant and other support funding. A robust policy for safeguarding children has been adopted which is regularly reviewed, and which requires all employees, and voluntary helpers to undergo relevant background checks.

##### **TRUSTEES RESPONSIBILITIES**

The charity Trustees are responsible for the preparation of the Trustees's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity law requires the Trustees to prepare financial statements for each 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 for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed On behalf of the Trustees on 18th September 2025**

**Trevor Jones            Trustee**

## **KIDS UK TRUST**

### **Independent examiner's report to the trustees of Kids UK Trust**

I report on the accounts of Kids UK Trust for the year ended 31 March 2025, which are set out on pages 6 to 12.

#### **Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's unqualified statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Charles Ugwuala

Professional qualification: Associate Chartered Certified Accountant

Address: 165 Little Sutton Lane, Sutton Coldfield, West Midlands B75 6SW

Date 18th September 2025

**KIDS UK TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income</b>					
Donations and gifts	2	28,265	-	28,265	64,259
Charitable activities		9,824	-	9,824	8,674
Investment income		5,225	-	5,225	1,290
Income from fund raising activities		-	-	-	37
<b>Total</b>		<u>43,314</u>	<u>-</u>	<u>43,314</u>	<u>74,260</u>
<b>Expenditure</b>					
Staff costs	3	52,053	-	52,053	48,931
Activity costs		3,298	-	3,298	4,186
Governance and support.	4	3,091	-	3,091	2,653
Costs of raising funds		-	-	-	-
<b>Total</b>		<u>58,442</u>	<u>-</u>	<u>58,442</u>	<u>55,770</u>
<b>Net (expenditure)/income</b>		<u>(15,128)</u>	<u>-</u>	<u>(15,128)</u>	<u>18,490</u>
Transfer from/(to) Designated Funds		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>
<b>Net movement in funds</b>		<u>(5,128)</u>	<u>-</u>	<u>(5,128)</u>	<u>28,490</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>73,650</u>	<u>-</u>	<u>73,650</u>	<u>45,160</u>
<b>Total funds carried forward</b>		<u><u>68,522</u></u>	<u><u>-</u></u>	<u><u>68,522</u></u>	<u><u>73,650</u></u>

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

**KIDS UK TRUST****BALANCE SHEET  
AT 31 MARCH 2025**

	Notes	£	2025	£	2024	£
<b>Fixed assets:</b>						
Tangible fixed assets	5		714			-
<b>Current assets:</b>						
Debtors	6	1,165		534		
Cash at bank		7,854		25,072		
Bank deposits		81,514		80,000		
			<u>90,533</u>	<u>105,606</u>		
<b>Creditors: amounts falling due within one year:</b>	7	<u>(2,725)</u>		<u>(1,956)</u>		
<b>Net current assets</b>			<u>87,808</u>		<u>103,650</u>	
<b>Total net assets</b>			<u><u>88,522</u></u>		<u><u>103,650</u></u>	
<b>Funds of the charity:</b>						
Unrestricted			68,522		73,650	
Restricted	10		-		-	
Designated	11		20,000		30,000	
			<u>88,522</u>		<u>103,650</u>	

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

Signed by

Name TREVOR L JONES - Trustee

Approved by the Trustees on 18th September 2025

**KIDS UK TRUST****STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
<b>Cash flows from operating activities: (below)</b>		
Net cash (absorbed)/provided by operating activities	(19,858)	16,936
	_____	_____
<b>Cash flows from investing activities:</b>		
Interest from investments	5,225	1,290
Purchase of equipment	(1,071)	(-)
	_____	_____
<b>Net cash from investing activities</b>	<b>4,154</b>	<b>1,290</b>
	_____	_____
<b>Cash flow from financing activities</b>	<b>-</b>	<b>-</b>
	_____	_____
<b>Change in cash and cash equivalents</b>	<b>(15,703)</b>	<b>18,226</b>
Cash and cash equivalents at the beginning of the year	105,072	86,846
	_____	_____
Cash and cash equivalents at the end of the year	89,368	105,072
	_____	_____
Reconciliation of net movement in funds to net cash flow in operating activities.		
Net (expenditure)/income for the year	(15,128)	18,490
Adjustments for:		
Depreciation charges	357	-
Interest	(5,225)	(1,290)
(Increase)/decrease in debtors	(631)	(516)
Increase/(decrease) in creditors	769	252
	_____	_____
Net cash (absorbed)/provided by operating activities	(19,858)	16,936
	_____	_____

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of preparation

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.)

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified to be solely used for a particular purpose.

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follow;

Computer & other equipment      3 years

(f) Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025 (continued)

<b>2</b>	<b>Donations and gifts</b>	2025	2024
		£	£
	Donations from trusts	12,300	18,300
	Donations from individuals	9,620	10,445
	Legacy	-	28,678
	Donations from churches	4,282	4,332
	Gift Aid	2,063	2,504
		<u>28,265</u>	<u>64,259</u>
<b>3</b>	<b>Staff costs</b>		
	Salaries	50,320	47,280
	Pension costs	1,733	1,651
		<u>52,053</u>	<u>48,931</u>
	The average number of persons employed by the Trust in the year was 3 (2024 3).		
<b>4</b>	<b>Governance and support</b>		
	Communications	624	587
	Insurance	618	564
	Office costs	1,849	1,502
	Independent examiners fee	-	-
		<u>3,091</u>	<u>2,653</u>
<b>5</b>	<b>Fixed assets – computer &amp; other equipment</b>		
	<b>Cost</b>		
	At beginning of year	6,376	6,376
	Additions	1,071	-
		<u>7,447</u>	<u>6,376</u>
	At end of year	<u>7,447</u>	<u>6,376</u>
	<b>Depreciation</b>		
	At beginning of year	6,376	6,376
	Charge for year (unrestricted)	357	-
		<u>6,733</u>	<u>6,376</u>
	At end of year	<u>6,733</u>	<u>6,376</u>
	<b>Net book value</b>		
	At 31 March 2025	£714	£0
	At 31 March 2024	£0	£0

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2025 (continued)

<b>6 Debtors</b>	2025	2024	
	£	£	
Gift Aid and other debtors due	1,165	534	
Grants receivable	-	-	
	<hr/>	<hr/>	
	1,165	534	
	<hr/> <hr/>	<hr/> <hr/>	
<b>7 Creditors</b>			
Accruals	1,825	1,956	
Prepaid income	900	-	
	<hr/>	<hr/>	
	2,725	1,956	
	<hr/> <hr/>	<hr/> <hr/>	
<b>8 Analysis of net assets between funds</b>			
	Unrestricted	Restricted	Total
	Funds	Funds	Assets
	£	£	£
Fixed assets	714	-	744
Cash and bank balances and deposits	89,368	-	89,368
Other current assets less liabilities	(1,560)	-	(1,560)
	<hr/>	<hr/>	<hr/>
	88,522	-	88,522
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 9 Related party transactions

The charity trustees were not paid or received any benefits from employment with the Trust. There were no transactions with related parties.

### 10 Restricted funds

#### Grants and donations towards specific activities

The Trust has received grants in previous years towards specific activities or expenditure. The costs attributable to the activities are apportioned on an actual basis.

### 11 Designated funds

The Trust has set aside an amount from the proceeds of the anonymous donation received via Stewardship to finance the development and delivery of the partnership work within schools over the next few years.

The costs attributable to specific funds are apportioned on an actual basis.

**KIDS UK TRUST****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025 (continued)****12 Statement of Financial Activities (previous year)**

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income</b>				
Donations and gifts	64,259	-	64,259	84,389
Charitable activities	8,674	-	8,674	3,484
Investment income	1,290	-	1,290	303
Income from fund raising activities	37	-	37	56
<b>Total</b>	<b>74,260</b>	<b>-</b>	<b>74,260</b>	<b>88,232</b>
<b>Expenditure</b>				
Staff costs	48,931	-	48,931	44,360
Activity costs	4,186	-	4,186	4,153
Governance and support	2,653	-	2,553	2,693
Costs of raising funds	-	-	-	-
<b>Total</b>	<b>55,770</b>	<b>-</b>	<b>55,770</b>	<b>51,206</b>
<b>Net (expenditure)/income</b>	<b>18,490</b>	<b>-</b>	<b>18,490</b>	<b>37,026</b>
Transfer to designated funds	10,000	-	10,000	(40,000)
<b>Net movement in funds</b>	<b>28,490</b>	<b>-</b>	<b>28,490</b>	<b>(2,974)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	48,160	-	45,160	48,134
<b>Total funds carried forward</b>	<b>73,650</b>	<b>-</b>	<b>73,650</b>	<b>45,160</b>

**KIDS UK**

England & Wales - Charity number 1121575

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# Accounts

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**KIDS UK TRUST**

**FINANCIAL STATEMENTS**

**31 MARCH 2024**

# **KIDS UK TRUST**

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# **KIDS UK TRUST**

## **TRUST INFORMATION**

### **TRUSTEES:**

David Gidney  
Trevor Jones  
Helen Thomson

### **DIRECTOR**

Andi Markham

### **CHARITY REGISTRATION NUMBER:**

1121575

### **BANKERS:**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

### **ENQUIRIES:**

Kids UK  
65 Whitehouse Common Road  
Sutton Coldfield  
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B75 6HA

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES**

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### **OBJECTIVES AND ACTIVITIES**

The objective of the Trust is to share the gospel truths with children and families throughout the United Kingdom. The Trust aims to achieve this through the provision of school assemblies, children's clubs and training sessions, holiday clubs and worship roadshows.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

Last year was very positive. We have continued to link with our local schools, delivering our PSP and PSP+ program. We have visited a wider number of local schools through our ReachOut program; continued to lead the weekly DanceItOut sessions; and visited many churches, community groups and national events. This has all made it possible for us to continue with our goal of sharing the Good News with over 30,000 children and their families here in the UK.

The PSP team has continued to partner with four local primary schools. The Listening Ears mentoring program has come alongside and worked with over 16 children giving them unique support, time and space for them to offload their worries and concerns. These children have grown in confidence and well-being. Alongside our Listening Ears mentoring we have led over 35 workshops within the schools and the children have learned to express themselves in a range of ways that they couldn't normally do in a classroom.

Our ReachOut school program has seen us visit a further 32 local schools with 3 different assembly themes. Throughout these presentations, we encouraged the children to think about the importance of saying thank you, sorry and please, and how having good manners helps promote a happy and healthy school. Alongside our assemblies, we have delivered 4 bespoke workshops in local schools which complimented their previous learning and were fun and thought-provoking. This year we have shared with over 13 thousand children locally through our ReachOut School program.

Our weekly DanceItOut dance clubs have enabled us to come alongside and support over 28 children and young people locally and created several performance pieces that were shared with their grownups. Over Easter, the first 'Create' workshop took place including dance, drama and crafts to create a performance that shared the Easter message and during Mental Health Awareness Week, we ran a special workshop to encourage the participants to identify their well-being and build a healthy mindset.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

We have continued to assist several churches with their services, holiday clubs and outreach events. Notably we have continued to link monthly with one local church supporting them with their Messy Church sessions as well as their monthly all-age family services and also spoken at a further 7 churches unpacking biblical stories to children and families and leading a couple of church weekends away. We were also invited to share the Nativity Story at the Boldmere Community Christmas Light Switch-On where we shared the message of hope to over 5 thousand people locally.

We were again asked to join the WhizzKids team at Spring Harvest where we helped unpack the bible teaching to over three hundred 5 to 7-year-olds.

We also linked with Children Worldwide and led termly gatherings with local children's workers to connect, encourage and pray together. The team has also met online with national independent children's workers. We have also had the great privilege of linking with UCB2 and sharing our child friendly, 'thought-for-the-day'.

#### **STRUCTURE AND GOVERNANCE AND ORGANISATIONAL MANAGMENT**

The Trust is a charitable trust established under a trust deed dated 30 June 2007. Names of the Trustees who served during the year and since the year end are shown on page 1. Mr Peter Kelsall resigned as a trustee on 11 March 2024.

The Trustees meet at least four times a year and are responsible for the overall governance of the Trust and keep under review their policies and practices. The Trustees have the power to appoint and remove Trustees in accordance with the Trust Deed and they keep their skill requirements under review. The director, who manages the activities of the Trust as well as working with the local schools and churches in delivering activities is assisted by two part-time employees.

#### **FINANCIAL REVIEW**

##### **Financial performance**

The Trust's principal funding source is donations and gifts from supporters, grants towards activities and fundraising. In total these were up 3% over the previous year. In addition, the Trust received a legacy of £28,678 from a former supporter, (2023 anonymous donation via Stewardship of £50,000). Expenditure was 8% higher than 2023. The net result was a surplus for the year of £18,490. In 2023 Trustees set aside the sum of £40,000 towards the development and delivery of the partnership work within schools, £10,000 of this has been released. The resulting net surplus of £28,490 has been transferred to reserves brought forward.

##### **Reserves policy**

The Trustees aim to maintain reserves at a sufficient level to provide cover for approximately twelve months future committed expenditure.

Trustees have established a designated reserve towards the development and delivery of the partnership work within schools over the next few years. £10,000 of this has been released in 2024.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **FINANCIAL REVIEW (continued)**

##### **Risk policy**

The Trustees have identified certain risks to which the charity is exposed as part of their responsibilities in running the charity. The main risks relate to securing sufficient funding to enable the Trust to undertake its activities and ensuring robust policies and practices are adopted concerning the safety and protection of the children the Trust seeks to reach. The Trustees regularly review actual and projected income levels and seek grant and other support funding. A robust policy for safeguarding children has been adopted which is regularly reviewed, and which requires all employees, and voluntary helpers to undergo relevant background checks.

##### **TRUSTEES RESPONSIBILITIES**

The charity Trustees are responsible for the preparation of the Trustees's annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity law requires the Trustees to prepare financial statements for each 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 for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed On behalf of the Trustees on 12 September 2024**

**Trevor Jones            Trustee**

## **KIDS UK TRUST**

### **Independent examiner's report to the trustees of Kids UK Trust**

I report on the accounts of Kids UK Trust for the year ended 31 March 2024, which are set out on pages 6 to 12.

#### **Respective responsibilities of trustees and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's unqualified statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Charles Ugwuala

Professional qualification: Associate Chartered Certified Accountant

Address: 10 Mills Avenue, Sutton Coldfield, West Midlands B75 1FW.

Date 12 September 2024

**KIDS UK TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
<b>Income</b>					
Donations and gifts	2	64,259	-	64,259	84,389
Charitable activities		8,674	-	8,674	3,484
Investment income		1,290	-	1,290	303
Income from fund raising activities		37	-	37	56
<b>Total</b>		<u>74,260</u>	<u>-</u>	<u>74,260</u>	<u>88,232</u>
<b>Expenditure</b>					
Staff costs	3	48,931	-	48,931	44,360
Activity costs		4,186	-	4,186	4,153
Governance and support.	4	2,653	-	2,653	2,693
Costs of raising funds		-	-	-	-
<b>Total</b>		<u>55,770</u>	<u>-</u>	<u>55,770</u>	<u>51,206</u>
<b>Net income/(expenditure)</b>		<u>18,490</u>	<u>-</u>	<u>18,490</u>	<u>37,026</u>
Transfer from/(to) Designated Funds		<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>(40,000)</u>
<b>Net movement in funds</b>		<u>28,490</u>	<u>-</u>	<u>28,490</u>	<u>(2,974)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>45,160</u>	<u>-</u>	<u>45,160</u>	<u>48,134</u>
<b>Total funds carried forward</b>		<u><u>73,650</u></u>	<u><u>-</u></u>	<u><u>73,650</u></u>	<u><u>45,160</u></u>

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

**KIDS UK TRUST****BALANCE SHEET  
AT 31 MARCH 2024**

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible fixed assets	5	-	-	-	-
<b>Current assets:</b>					
Debtors	6	534	18		
Cash at bank and on deposit		25,072	56,846		
Bank deposits		80,000	30,000		
		<u>105,606</u>	<u>86,864</u>		
<b>Creditors: amounts falling due within one year:</b>					
	7	<u>(1,956)</u>	<u>(1,704)</u>		
<b>Net current assets</b>			<u>103,650</u>		<u>85,160</u>
<b>Total net assets</b>			<u><u>103,650</u></u>		<u><u>85,160</u></u>
<b>Funds of the charity:</b>					
Unrestricted			73,650		45,160
Restricted	10		-		-
Designated	11		30,000		40,000
			<u>103,650</u>		<u>85,160</u>

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

Signed by

Name TREVOR L JONES - Trustee

Approved by the Trustees on 12 September 2024

**KIDS UK TRUST****STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2024**

	2024 £	2023 £
<b>Cash flows from operating activities: (below)</b>		
Net cash provided/ (absorbed) by operating activities	16,936	36,791
	-----	-----
<b>Cash flows from investing activities:</b>		
Interest from investments	1,290	303
Purchase of equipment	(-)	(-)
	-----	-----
<b>Net cash from investing activities</b>	<b>1,290</b>	<b>303</b>
	-----	-----
<b>Cash flow from financing activities</b>	<b>-</b>	<b>-</b>
	-----	-----
<b>Change in cash and cash equivalents</b>	<b>18,226</b>	<b>37,094</b>
Cash and cash equivalents at the beginning of the year	86,846	49,752
	-----	-----
Cash and cash equivalents at the end of the year	105,072	86,846
	-----	-----
Reconciliation of net movement in funds to net cash flow in operating activities.		
Net income/(expenditure) for the year	18,490	37,026
Adjustments for:		
Depreciation charges	-	-
Interest	(1,290)	(303)
(Increase)/decrease in debtors	(516)	534
Increase/(decrease) in creditors	252	(466)
	-----	-----
Net cash provided/(absorbed) by operating activities	16,936	36,791
	-----	-----

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2024**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of preparation

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.)

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third part, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified to be solely used for a particular purpose.

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follow;

Computer equipment      3 years

(f) Pensions

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2024 (continued)

<b>2</b>	<b>Donations and gifts</b>	2024	2023
		£	£
	Donations from trusts	18,300	15,800
	Donations from individuals	10,445	11,870
	Legacy	28,678	-
	Anonymous donation (via Stewardship)	-	50,000
	Donations from churches	4,332	4,332
	Gift Aid	2,504	2,387
		<u>64,259</u>	<u>84,389</u>
<b>3</b>	<b>Staff costs</b>		
	Salaries	47,280	42,792
	Pension costs	1,651	1,568
		<u>48,931</u>	<u>44,360</u>
	The average number of persons employed by the Trust in the year was 3 (2023 3).		
<b>4</b>	<b>Governance and support</b>		
	Communications	587	928
	Insurance	564	728
	Office costs	1,502	1,037
	Independent examiners fee	-	-
		<u>2,653</u>	<u>2,693</u>
<b>5</b>	<b>Fixed assets – computer equipment</b>		
	<b>Cost</b>		
	At beginning of year	6,376	6,376
	Additions	-	-
	At end of year	<u>6,376</u>	<u>6,376</u>
	<b>Depreciation</b>		
	At beginning of year	6,376	6,376
	Charge for year (unrestricted)	-	-
	At end of year	<u>6,376</u>	<u>6,376</u>
	<b>Net book value</b>		
	At 31 March 2024	£0	£0
	At 31 March 2023	£0	£0

### NOTES TO THE FINANCIAL STATEMENTS

# KIDS UK TRUST

## YEAR ENDED 31 MARCH 2024 (continued)

<b>6 Debtors</b>	2024	2023	
	£	£	
Gift Aid and other debtors due	534	18	
Grants receivable	-	-	
	<hr/>	<hr/>	
	534	18	
	<hr/> <hr/>	<hr/> <hr/>	
<b>7 Creditors</b>			
Accruals	1,956	1,704	
Prepaid income	-	-	
	<hr/>	<hr/>	
	1,956	1,704	
	<hr/> <hr/>	<hr/> <hr/>	
<b>8 Analysis of net assets between funds</b>			
	Unrestricted	Restricted	Total
	Funds	Funds	Assets
	£	£	£
Fixed assets	-	-	-
Cash and bank balances and deposits	105,072	-	105,072
Other current assets less liabilities	(1,422)	-	(1,422)
	<hr/>	<hr/>	<hr/>
	103,650	-	103,650
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## 9 Related party transactions

The charity trustees were not paid or received any benefits from employment with the Trust. There were no transactions with related parties.

## 10 Restricted funds

### Grants and donations towards specific activities

The Trust has received grants in previous years towards specific activities or expenditure. The costs attributable to the activities are apportioned on an actual basis.

## 11 Designated funds

The Trust has set aside an amount from the proceeds of the anonymous donation received via Stewardship to finance the development and delivery of the partnership work within schools over the next few years.

The costs attributable to specific funds are apportioned on an actual basis.

## NOTES TO THE FINANCIAL STATEMENTS

**KIDS UK TRUST****YEAR ENDED 31 MARCH 2024 (continued)****12 Statement of Financial Activities (previous year)**

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income</b>				
Donations and gifts	84,389	-	84,389	30,970
Charitable activities	3,484	-	3,484	2,957
Investment income	303	-	303	213
Income from fund raising activities	56	-	56	91
Covid 19 job retention grant	-	-	-	8,282
<b>Total</b>	<b>88,232</b>	<b>-</b>	<b>88,232</b>	<b>42,513</b>
<b>Expenditure</b>				
Staff costs	44,360	-	44,360	42,872
Activity costs	4,153	-	4,153	4,011
Governance and support	2,693	-	2,693	3,191
Costs of raising funds	-	-	-	-
<b>Total</b>	<b>51,206</b>	<b>-</b>	<b>51,206</b>	<b>50,074</b>
<b>Net (expenditure)/income</b>	<b>37,026</b>	<b>-</b>	<b>37,026</b>	<b>(7,561)</b>
Transfer to designated funds	(40,000)	-	(40,000)	-
<b>Net movement in funds</b>	<b>(2,974)</b>	<b>-</b>	<b>(2,974)</b>	<b>(7,561)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	48,134	-	48,134	55,695
<b>Total funds carried forward</b>	<b>45,160</b>	<b>-</b>	<b>45,160</b>	<b>48,134</b>

**KIDS UK**

England & Wales - Charity number 1121575

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# Accounts

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**KIDS UK TRUST**

**FINANCIAL STATEMENTS**

**31 MARCH 2023**

# **KIDS UK TRUST**

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# **KIDS UK TRUST**

## **TRUST INFORMATION**

### **TRUSTEES:**

David Gidney  
Trevor Jones  
Pete Kelsall  
Helen Thomson

### **DIRECTOR**

Andi Markham

### **CHARITY REGISTRATION NUMBER:**

1121575

### **BANKERS:**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

### **ENQUIRIES:**

Kids UK  
238 Dower Road  
Sutton Coldfield  
West Midlands  
B75 6SY

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES**

The Trustees present their annual report and financial statements for the year ended 31 March 2023. The financial statements comply with the Charities Act 2011, 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.

### **OBJECTIVES AND ACTIVITIES**

The objective of the Trust is to share the gospel truths with children and families throughout the United Kingdom. The Trust aims to achieve this through the provision of school assemblies, children's clubs and training sessions, holiday clubs and worship roadshows.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

Over the year we have partnered with five local primary schools delivering 60 PSHE workshops, and over 30 assemblies and supported over 20 individuals. We have also linked with a further 18 schools where we have led over 100 assemblies, ministered locally in many churches and nationally as we linked with the WhizzKids at Spring Harvest and shared some child-friendly bible teaching during Holy Week on UCB 2. Overall we have shared the gospel truths with over 25,000 children and their families.

Our Listening Ears mentoring program has supported over 20 individuals and we have given them the much-needed time and space to express their emotions, worries and fears and helped them move forward. Several parents have commented favourably about how our sessions have been vital in supporting their children with their overall well-being and have provided the much-needed space for them to talk. We have also led over 30 different workshops with our partnering schools and received feedback from school staff saying how the workshops provided an ideal place for their kinaesthetic learners to excel and how the RE-sessions give a more rounded, balanced and age-appropriate understanding of religion.

The ReachOut school program has enabled us to visit a further 18 local schools with 5 different assembly themes focusing on maintaining good mental health and well-being and unpacked, the thoughts we listen to, the words we speak to ourselves and how our actions mold our character, as well as our seasonal Christmas and Easter messages.

Our DanceItOut community dance clubs have continued to grow and we now lead 4 individual, age-appropriate dance sessions linking with over 25 children and young people each week. Many of our users struggle with self-esteem, body image and have experienced bullying and feeling like they don't fit in.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **ACHIEVEMENTS AND PERFORMANCE (continued)**

We have continued to support several churches both locally and further afield with their Messy Church sessions and all-age family services and also led all-age services at a further 8 churches along with 5 holiday club sessions, 3 Sunday School Specials and several short puppet presentations at a variety of church events.

Over Easter, we again joined the team at Spring Harvest where we helped to unpack the sermon on the mount and look at the upside-down kingdom, with over 350 5 to 7-year-olds. We also wrote and delivered 5 short daily children's bible studies that were aired during Holy Week on UCB

#### **STRUCTURE AND GOVERNANCE AND ORGANISATIONAL MANAGMENT**

The Trust is a charitable trust established under a trust deed dated 30 June 2007. Names of the Trustees who served during the year and since the year end are shown on page 1. Mrs Helen Thomson was appointed a trustee on 17 October 2022.

The Trustees meet at least four times a year and are responsible for the overall governance of the Trust and keep under review their policies and practices. The Trustees have the power to appoint and remove Trustees in accordance with the Trust Deed and they keep their skill requirements under review. The fulltime director, who manages the activities of the Trust as well as working with the local schools and churches in delivering activities, assisted by two part-time employees.

#### **FINANCIAL REVIEW**

##### **Financial performance**

The Trust's principal funding source is donations and gifts from supporters, grants towards activities and fundraising. In total these were up 11% over the previous year. In addition, the Trust received a donation (via Stewardship) from an anonymous supporter of £50,000. Expenditure was 2% higher than 2022 resulting in a surplus for the year of £37,025. Trustees have determined that the sum of £40,000 should be set aside towards the development and delivery of the partnership work within schools over the next few years. The resulting net deficit of £2,975 has been offset against reserves brought forward.

##### **Reserves policy**

The Trustees aim to maintain reserves at a sufficient level to provide cover for approximately twelve months future committed expenditure.

Trustees have established a designated reserve towards the development and delivery of the partnership work within schools over the next two years.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **FINANCIAL REVIEW (continued)**

##### **Risk policy**

The Trustees have identified certain risks to which the charity is exposed as part of their responsibilities in running the charity. The main risks relate to securing sufficient funding to enable the trust to undertake its activities and ensuring robust policies and practices are adopted concerning the safety and protection of the children the Trust seeks to reach. The Trustees regularly review actual & projected income levels and seek grant and other support funding. A robust policy for safeguarding children has been adopted which is regularly reviewed, and which requires all employees, and voluntary helpers to undergo relevant background checks.

##### **TRUSTEES RESPONSIBILITIES**

The charity trustees are responsible for the preparation of the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity law requires the trustees to prepare financial statements for each 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 for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed On behalf of the Trustees on 25<sup>th</sup> September 2023**

**Trevor Jones            Trustee**

## **KIDS UK TRUST**

### **Independent examiner's report to the trustees of Kids UK Trust**

I report on the accounts of Kids UK Trust for the year ended 31 March 2023, which are set out on pages 6 to 12.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's unqualified statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Charles Ugwala

Professional qualification: Associate Chartered Certified Accountant

Address: 10 Mills Avenue, Sutton Coldfield, West Midlands B75 1FW.

Date 25<sup>th</sup> September 2023

**KIDS UK TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
<b>Income</b>					
Donations and gifts	2	84,389	-	84,389	30,970
Charitable activities		3,484	-	3,484	2,957
Investment income		303	-	303	213
Income from fund raising activities		56	-	56	91
Covid 19 job retention grant		-	-	-	8,281
<b>Total</b>		<b>88,232</b>	<b>-</b>	<b>88,232</b>	<b>42,513</b>
<b>Expenditure</b>					
Staff costs	3	44,360	-	44,360	42,872
Activity costs		4,153	-	4,153	4,011
Governance and support.	4	2,693	-	2,693	3,191
Costs of raising funds		-	-	-	-
<b>Total</b>		<b>51,206</b>	<b>-</b>	<b>51,206</b>	<b>50,074</b>
<b>Net income/(expenditure)</b>		<b>37,026</b>	<b>-</b>	<b>37,026</b>	<b>(7,561)</b>
Transfer to Designated Funds		(40,000)	-	(40,000)	(-)
<b>Net movement in funds</b>		<b>(2,974)</b>	<b>-</b>	<b>(2,974)</b>	<b>(7,561)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		48,134	-	48,134	55,695
<b>Total funds carried forward</b>		<b>45,160</b>	<b>-</b>	<b>45,160</b>	<b>48,134</b>

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

**KIDS UK TRUST****BALANCE SHEET  
AT 31 MARCH 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible fixed assets	5		-		-
<b>Current assets:</b>					
Debtors	6	18	552		
Cash at bank and on deposit		86,846	49,752		
		<u>86,864</u>	<u>50,304</u>		
<b>Creditors: amounts falling due within one year:</b>					
	7	<u>(1,704)</u>	<u>(2,170)</u>		
<b>Net current assets</b>			<u>85,160</u>		<u>48,134</u>
<b>Total net assets</b>			<u><u>85,160</u></u>		<u><u>48,134</u></u>
<b>Funds of the charity:</b>					
Unrestricted			45,160		48,134
Restricted	10		-		-
Designated	11		40,000		-
			<u>85,160</u>		<u>48,134</u>
			<u><u>85,160</u></u>		<u><u>48,134</u></u>

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

Signed by  
Name TREVOR L JONES - Trustee

Approved by the Trustees on 25<sup>th</sup> September 2023

**KIDS UK TRUST****STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Cash flows from operating activities: (below)</b>		
Net cash provided/ (absorbed) by operating activities	36,791	(4,482)
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Interest from investments	303	213
Purchase of equipment	(-)	(-)
	<hr/>	<hr/>
<b>Net cash from investing activities</b>	<b>303</b>	<b>213</b>
	<hr/>	<hr/>
<b>Cash flow from financing activities</b>	<b>-</b>	<b>-</b>
	<hr/>	<hr/>
<b>Change in cash and cash equivalents</b>	<b>37,094</b>	<b>(4,269)</b>
Cash and cash equivalents at the beginning of the year	49,752	54,021
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	86,846	49,752
	<hr/>	<hr/>
Reconciliation of net movement in funds to net cash flow in operating activities.		
Net income/(expenditure) for the year	37,026	(7,561)
Adjustments for:		
Depreciation charges	-	1,603
Interest	(303)	(213)
Decrease/(increase)in debtors	534	1,696
(Decrease)/increase in creditors	(466)	(7)
	<hr/>	<hr/>
Net cash provided/(absorbed) by operating activities	36,791	(4,482)
	<hr/>	<hr/>

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of preparation

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).

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third part, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified to be solely used for a particular purpose.

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follow;

Computer equipment      3 years

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023 (continued)

<b>2</b>	<b>Donations and gifts</b>	2023	2022
		£	£
	Donations from trusts	15,800	9,800
	Donations from individuals	11,870	11,513
	Anonymous donation via Stewardship	50,000	-
	Donations from churches	4,332	7,157
	Gift Aid	2,387	2,500
		<u>84,389</u>	<u>30,970</u>
<b>3</b>	<b>Staff costs</b>		
	Salaries	42,792	41,320
	Pension costs	1,568	1,552
		<u>44,360</u>	<u>42,872</u>
	The average number of persons employed by the Trust in the year was 3 (2022 3).		
<b>4</b>	<b>Governance and support</b>		
	Communications	928	1,025
	Insurance	728	479
	Office costs	1,037	1,687
	Independent examiners fee	-	-
		<u>2,693</u>	<u>3,191</u>
<b>5</b>	<b>Fixed assets – computer equipment</b>		
	<b>Cost</b>		
	At beginning of year		6,376
	Additions		-
	At end of year		<u>6,376</u>
	<b>Depreciation</b>		
	At beginning of year		6,376
	Charge for year (unrestricted)		-
	At end of year		<u>6,376</u>
	<b>Net book value</b>		
	At 31 March 2023		£0
	At 31 March 2022		£0

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2023 (continued)

<b>6 Debtors</b>	2023	2022	
	£	£	
Gift Aid and other debtors due	18	552	
Grants receivable	-	-	
	<hr/>	<hr/>	
	18	552	
	<hr/> <hr/>	<hr/> <hr/>	
<b>7 Creditors</b>			
Accruals	1,704	1,820	
Prepaid income	-	350	
	<hr/>	<hr/>	
	1,704	2,170	
	<hr/> <hr/>	<hr/> <hr/>	
<b>8 Analysis of net assets between funds</b>			
	Unrestricted	Restricted	Total
	Funds	Funds	Assets
	£	£	£
Fixed assets	-	-	-
Cash and bank balances and deposits	86,846	-	86,846
Other current assets less liabilities	(1,686)	-	(1,686)
	<hr/>	<hr/>	<hr/>
	85,160	-	85,160
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 9 Related party transactions

The charity trustees were not paid or received any benefits from employment with the Trust. There were no transactions with related parties.

### 10 Restricted funds

#### Grants and donations towards specific activities

The Trust has received grants in previous years towards specific activities or expenditure. The costs attributable to the activities are apportioned on an actual basis.

### 11 Designated funds

The Trust has set aside an amount from the proceeds of the anonymous donation received via Stewardship to finance the development and delivery of the partnership work within schools over the next two years.

The costs attributable to specific funds are apportioned on an actual basis.

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2023 (continued)**

**12 Statement of Financial Activities (previous year)**

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income</b>				
Donations and gifts	30,970	-	30,970	38,286
Charitable activities	2,957	-	2,957	255
Investment income	213	-	213	301
Income from fund raising activities	91	-	91	1,314
Covid 19 job retention grant	8,282	-	8,282	13,527
<b>Total</b>	<u>42,513</u>	<u>-</u>	<u>42,513</u>	<u>53,683</u>
<b>Expenditure</b>				
Staff costs	42,872	-	42,872	42,872
Activity costs	4,011	-	4,011	3,674
Governance and support	3,191	-	3,191	2,164
Costs of raising funds	-	-	-	-
<b>Total</b>	<u>50,074</u>	<u>-</u>	<u>50,074</u>	<u>48,710</u>
<b>Net (expenditure)/income</b>	(7,561)	-	(7,561)	4,973
Transfer between funds	(-)	-	-	-
<b>Net movement in funds</b>	<u>(7,561)</u>	<u>-</u>	<u>(7,561)</u>	<u>4,973</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	<u>55,695</u>	<u>-</u>	<u>55,695</u>	<u>50,722</u>
<b>Total funds carried forward</b>	<u><u>48,134</u></u>	<u><u>-</u></u>	<u><u>48,134</u></u>	<u><u>55,695</u></u>

**KIDS UK**

England & Wales - Charity number 1121575

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# Accounts

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**KIDS UK TRUST**

**FINANCIAL STATEMENTS**

**31 MARCH 2022**

# **KIDS UK TRUST**

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# **KIDS UK TRUST**

## **TRUST INFORMATION**

### **TRUSTEES:**

David Gidney  
Trevor Jones  
Pete Kelsall  
Helen Thomson

### **DIRECTOR**

Andi Markham

### **CHARITY REGISTRATION NUMBER:**

1121575

### **BANKERS:**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

### **ENQUIRIES:**

Kids UK  
238 Dower Road  
Sutton Coldfield  
West Midlands  
B75 6SY

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES**

The Trustees present their annual report and financial statements for the year ended 31 March 2022. The financial statements comply with the Charities Act 2011, 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.

### **OBJECTIVES AND ACTIVITIES**

The objective of the Trust is to share the gospel truths with children and families throughout the United Kingdom. The Trust aims to achieve this through the provision of school assemblies, children's clubs and training sessions, holiday clubs and worship roadshows.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

During lockdown restrictions we continued to make available to schools collective worship resources and accompanying worksheet and engaged with some schools through live online sessions. The ending of Covid restrictions enabled the Trust to resume face to face ministry within both schools and churches.

We have linked with five local schools for our Primary School Partnership program throughout the period since lockdown leading over fifty workshops as well as providing assemblies and key seasonal celebrations. Our Listening Ears child mentoring support was also provided to twenty-five individual children in three separate schools and one new mentor was fully trained and commissioned.

After nearly two years of online only contact it was great to resume work with children and staff in person. As well as visiting nine further primary schools to provide school assemblies and one-off workshops, we were invited into one secondary school and one further school to deliver RE lessons and workshops.

Links with six churches were established or re-established to help lead all age services, holiday club sessions and wider church events and we were able to join with the WhizzKids team at Spring Harvest after two years of online only involvement.

We have continued to make available relevant resources through our website and social media platforms to a wider school and home-based audience.

The DanceItOut support group has come back bigger and stronger at a different church venue with an average weekly attendance of over twenty-five.

In total, we have reached around ten-thousand children over the year excluding online viewings.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **STRUCTURE AND GOVERNANCE AND ORGANISATIONAL MANAGEMENT**

The Trust is a charitable trust established under a trust deed dated 30 June 2007. Names of the Trustees who served during the year and since the year end are shown on page 1. Mr David Gidney was appointed a trustee on 22 January 2022 and Mrs Christine Rose resigned as a trustee and was appointed prayer support leader. Helen Thomson was appointed a trustee on 17 October 2022.

The Trustees meet at least four times a year and are responsible for the overall governance of the Trust and keep under review their policies and practices. The Trustees have the power to appoint and remove Trustees in accordance with the Trust Deed and they keep their skill requirements under review. The fulltime director, who manages the activities of the Trust as well as working with the local schools and churches in delivering activities, assisted by two part-time employees.

#### **FINANCIAL REVIEW**

##### **Financial performance**

The Trust's principal funding source is donations and gifts from supporters and fundraising activities however the continued impact of Covid-19 resulted in a significant reduction in income. This was partly offset by the job retention scheme grant whilst employees were part-time furloughed. Expenditure was up approximately 2.8% over the previous year despite salary costs being held at previous levels. Overall, an excess of expenditure over income of £7,561 was incurred.

##### **Reserves policy**

The Trustees aim to maintain reserves at a sufficient level to provide cover for approximately twelve months future committed expenditure.

##### **Risk policy**

The Trustees have identified certain risks to which the charity is exposed as part of their responsibilities in running the charity. The main risks relate to securing sufficient funding to enable the trust to undertake its activities and ensuring robust policies and practices are adopted concerning the safety and protection of the children the Trust seeks to reach. The Trustees regularly review actual & projected income levels and are taking steps to secure future funding needs. A robust policy for safeguarding children has been adopted which is reviewed annually, and which requires all employees, and voluntary helpers to undergo relevant background checks. The Trust took strict measures to ensure adherence to government guidelines regarding lockdown and the impact of Covid-19.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **TRUSTEES RESPONSIBILITIES**

The charity trustees are responsible for the preparation of the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity law requires the trustees to prepare financial statements for each 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 for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed On behalf of the Trustees on 17<sup>th</sup> October 2022**

**Trevor Jones      Trustee**

## **KIDS UK TRUST**

### **Independent examiner's report to the trustees of Kids UK Trust**

I report on the accounts of Kids UK Trust for the year ended 31 March 2022, which are set out on pages 6 to 11.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's unqualified statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Charles Ugwala

Professional qualification: Associate Chartered Certified Accountant

Address: 10 Mills Avenue, Sutton Coldfield, West Midlands B75 1FW.

Date 17<sup>th</sup> October 2022

**KIDS UK TRUST****STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
<b>Income</b>					
Donations and gifts	2	30,970	-	30,970	38,286
Charitable activities		2,957	-	2,957	255
Investment income		213	-	213	301
Income from fund raising activities		91	-	91	1,314
Covid 19 job retention grant		8,281	-	8,281	13,527
<b>Total</b>		<u>42,513</u>	<u>-</u>	<u>42,513</u>	<u>53,683</u>
<b>Expenditure</b>					
Staff costs	3	42,872	-	42,872	42,872
Activity costs		4,011	-	4,011	3,674
Governance and support.	4	3,191	-	3,191	2,164
Costs of raising funds		-	-	-	-
<b>Total</b>		<u>50,074</u>	<u>-</u>	<u>50,074</u>	<u>48,710</u>
<b>Net movement in funds</b>		( 7,561)	-	(7,561)	4,973
<b>Reconciliation of funds</b>					
Total funds brought forward		55,695	-	55,695	50,722
<b>Total funds carried forward</b>		<u><u>48,134</u></u>	<u><u>-</u></u>	<u><u>48,134</u></u>	<u><u>55,695</u></u>

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

**KIDS UK TRUST****BALANCE SHEET  
AT 31 MARCH 2022**

	Notes	£	2022	£	2021	£
<b>Fixed assets:</b>						
Tangible fixed assets	5			-		1,603
<b>Current assets:</b>						
Debtors	6	552		2,248		
Cash at bank and on deposit		49,752		54,021		
		<u>50,304</u>		<u>56,269</u>		
<b>Creditors: amounts falling due within one year:</b>						
	7	<u>(2,170)</u>		<u>(2,177)</u>		
<b>Net current assets</b>			<u>48,134</u>		<u>54,092</u>	
<b>Total net assets</b>			<u>48,134</u>		<u>55,695</u>	
<b>Funds of the charity:</b>						
Unrestricted			48,134		55,695	
Restricted	10		-		-	
			<u>48,134</u>		<u>55,695</u>	

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

Signed by  
Name TREVOR L JONES - Trustee

Approved by the Trustees on 17<sup>th</sup> October 2022

**KIDS UK TRUST****STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>Cash flows from operating activities: (below)</b>		
Net cash (absorbed) /provided by operating activities	( 4,482)	5,718
	-----	-----
<b>Cash flows from investing activities:</b>		
Interest from investments	213	301
Purchase of equipment	(-)	(2,405)
	-----	-----
<b>Net cash from investing activities</b>	<b>213</b>	<b>(2,104)</b>
	-----	-----
<b>Cash flow from financing activities</b>	<b>-</b>	<b>-</b>
	-----	-----
<b>Change in cash and cash equivalents</b>	<b>(4,269)</b>	<b>3,614</b>
Cash and cash equivalents at the beginning of the year	54,021	50,407
	-----	-----
Cash and cash equivalents at the end of the year	49,752	54,021
	-----	-----
Reconciliation of net movement in funds to net cash flow in operating activities.		
Net (expenditure)/income for the year	(7,561)	4,973
Adjustments for:		
Depreciation charges	1,603	1,596
Interest	(213)	(301)
Decrease/(increase)in debtors	1,696	(169)
(Decrease)/increase in creditors	(7)	(381)
	-----	-----
Net cash (absorbed)/ provided by operating activities	(4,482)	5,718
	-----	-----

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of preparation

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).

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third part, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified to be solely used for a particular purpose.

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follow;

Computer equipment      3 years

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022 (continued)

<b>2</b>	<b>Donations and gifts</b>	2022	2021
		£	£
	Donations from trusts	9,800	10,400
	Donations from individuals and companies	11,513	20,170
	Donations from churches and schools	7,157	5,832
	Gift Aid	2,500	1,884
		<u>30,970</u>	<u>38,286</u>
<b>3</b>	<b>Staff costs</b>		
	Salaries	41,320	41,320
	Pension costs	1,552	1,552
		<u>42,872</u>	<u>42,872</u>
	The average number of persons employed by the Trust in the year was 3 (2021 3).		
<b>4</b>	<b>Governance and support</b>		
	Communications	1,025	830
	Insurance	479	530
	Office costs	1,687	804
	Independent examiners fee	-	-
		<u>3,191</u>	<u>2,164</u>
<b>5</b>	<b>Fixed assets – computer equipment</b>		
	<b>Cost</b>		
	At beginning of year		6,376
	Additions		-
	At end of year		<u>6,376</u>
	<b>Depreciation</b>		
	At beginning of year		4,733
	Charge for year (unrestricted)		1,603
	At end of year		<u>6,376</u>
	<b>Net book value</b>		
	At 31 March 2022		£0
	At 31 March 2021		£1,603

# KIDS UK TRUST

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2022 (continued)

<b>6 Debtors</b>	2022	2021
	£	£
Gift Aid and other debtors due	552	486
Grants receivable	-	1,762
	<hr/>	<hr/>
	552	2,079
	<hr/> <hr/>	<hr/> <hr/>

<b>7 Creditors</b>		
Accruals	1,820	1,827
Prepaid income	350	350
	<hr/>	<hr/>
	2,170	2,177
	<hr/> <hr/>	<hr/> <hr/>

<b>8 Analysis of net assets between funds</b>			
	Unrestricted	Restricted	Total
	Funds	Funds	Assets
	£	£	£
Fixed assets	-	-	-
Cash and bank balances and deposits	49,752	-	49,752
Other current assets less liabilities	(1,618)	-	(1,618)
	<hr/>	<hr/>	<hr/>
	48,134	-	48,134
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

### 9 Related party transactions

The charity trustees were not paid or received any benefits from employment with the Trust. There were no other transactions with related parties.

### 10 Restricted funds

#### Grants and donations towards specific activities

The Trust has received grants in previous years towards specific activities or expenditure. The costs attributable to the activities or expenditure are apportioned on a actual basis.

**KIDS UK TRUST****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2022 (continued)****11 Statement of Financial Activities (previous year)**

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income</b>				
Donations and gifts	38,286	-	38,286	31,143
Charitable activities	255	-	255	3,437
Investment income	301	-	301	1,332
Income from fund raising activities	1,314	-	1,314	1,699
Covid 19 job retention grant	13,527	-	13,527	
<b>Total</b>	<b>53,683</b>	<b>-</b>	<b>53,683</b>	<b>37,581</b>
<b>Expenditure</b>				
Staff costs	42,872	-	42,872	37,488
Activity costs	2,880	794	3,674	4,730
Governance and support	2,164	-	2,164	1,586
Costs of raising funds	-	-	-	309
<b>Total</b>	<b>47,916</b>	<b>794</b>	<b>48,710</b>	<b>44,112</b>
<b>Net (expenditure)/income</b>	<b>5,767</b>	<b>(794)</b>	<b>4,973</b>	<b>(6,531)</b>
Transfer between funds	(-)	-	-	-
<b>Net movement in funds</b>	<b>5,767</b>	<b>(794)</b>	<b>4,973</b>	<b>(6,531)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	49,928	794	50,722	57,253
<b>Total funds carried forward</b>	<b>55,695</b>	<b>-</b>	<b>55,695</b>	<b>50,722</b>

**KIDS UK**

England & Wales - Charity number 1121575

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# Accounts

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**KIDS UK TRUST**

**FINANCIAL STATEMENTS**

**31 MARCH 2021**

# **KIDS UK TRUST**

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# **KIDS UK TRUST**

## **TRUST INFORMATION**

### **TRUSTEES:**

David Gidney  
Trevor Jones  
Pete Kelsall  
Christine Rose

### **DIRECTOR**

Andi Markham

### **CHARITY REGISTRATION NUMBER:**

1121575

### **BANKERS:**

CAF Bank Limited  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4TA

### **ENQUIRIES:**

Kids UK  
238 Dower Road  
Sutton Coldfield  
West Midlands  
B75 6SY

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES**

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### **OBJECTIVES AND ACTIVITIES**

The objectives of the Trust is to share the gospel truths with children and families throughout the United Kingdom. The Trust aims to achieve this through the provision of school assemblies, children's clubs and training sessions, holiday clubs and worship roadshows.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives.

### **ACHIEVEMENTS AND PERFORMANCE**

This year has witnessed one of the greatest challenges the world has faced in a generation with the spread of COVID-19. This has affected many charities including Kids UK. Schools and churches have closed their doors for much of the year however the Trust has continued to work with primary schools in the North Birmingham area and further afield, sharing the gospel truths with many children through lesson and assembly videos, online video call sessions and a small number of in-person events when restrictions have allowed. In total we have shared the message of hope with over 10,000 children, young people, and their families.

After spending the first lockdown providing livestream assemblies, from September onwards we created a collective worship resource which included an online assembly, class discussion questions and follow-up worksheets all conforming to government guidelines for collective worship and made this available to any school who requested it.

Our Listening Ears mentoring support for children facing challenges has continued albeit via video link, with three primary schools and 15 young people being supported. We were also able to share special Christmas and Easter video presentations with 8 schools and one Academy.

We have continued to support several local churches by providing online all-age family as well as several DanceItOut group video calls.

### **STRUCTURE AND GOVERNANCE AND ORGANISATIONAL MANAGEMENT**

The Trust is a charitable trust established under a trust deed dated 30 June 2007. Names of the Trustees who served during the year and since the year end are shown on page 1.

The Trustees meet at least four times a year and are responsible for the overall governance of the Trust and keep under review their policies and practices. The Trustees have the power to appoint and remove Trustees in accordance with the Trust Deed and they keep their skill requirements under review. The fulltime director, who manages the activities of the Trust as well as working with the local schools and churches in delivering activities, assisted by two part-time employees.

## **KIDS UK TRUST**

### **REPORT OF THE TRUSTEES (continued)**

#### **FINANCIAL REVIEW**

##### **Financial performance**

The Trust's principal funding source is voluntary donations and gifts from supporters and fundraising activities however due to the impact of Covid-19 the Trust's fundraising activities were restricted and we suffered the loss of a significant supporter. Advantage was taken of the Government's job support scheme for part of the year with employees being part-time furloughed. Overall total income was up on last year at £53,683 to meet the higher expenditure costs, which mainly comprises staffing costs, which increased during the year to £48,710 resulting in a small surplus for the year of £4,973.

##### **Reserves policy**

The Trustees aim to maintain reserves at a sufficient level to provide cover for approximately twelve months future committed expenditure.

##### **Risk policy**

The Trustees have identified certain risks to which the charity is exposed as part of their responsibilities in running the charity. The main risks relate to securing sufficient funding to enable the trust to undertake its activities and ensuring robust policies and practices are adopted concerning the safety and protection of the children the Trust seeks to reach. The Trustees regularly review actual & projected income levels and are taking steps to secure future funding needs. A robust policy for safeguarding children has been adopted which is reviewed annually, and which requires all employees, and voluntary helpers to undergo relevant background checks. The Trust took strict measures to ensure adherence to government guidelines regarding lockdown and the impact of Covid-19.

#### **TRUSTEES RESPONSIBILITIES**

The charity trustees are responsible for the preparation of the trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Charity law requires the trustees to prepare financial statements for each 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 for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume 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. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Signed On behalf of the Trustees on 18<sup>th</sup> October 2021**

**Trevor Jones          Trustee**

## **KIDS UK TRUST**

### **Independent examiner's report to the trustees of Kids UK Trust**

I report on the accounts of Kids UK Trust for the year ended 31 March 2021, which are set out on pages 5 to 11.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions of the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### **Independent examiner's unqualified statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: Charles Ugwala

Professional qualification: Associate Chartered Certified Accountant

Address: 10 Mills Avenue, Sutton Coldfield, West Midlands B75 1FW.

Date 18<sup>th</sup> October 2021

# KIDS UK TRUST

## STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income</b>					
Donations and gifts	2	38,286	-	38,286	31,143
Charitable activities		255	-	255	3,437
Investment income		301	-	301	1,332
Income from fund raising activities		1,314	-	1,314	1,669
Covid 19 job retention grant		13,527	-	13,527	-
<b>Total</b>		<u>53,683</u>	<u>-</u>	<u>53,683</u>	<u>37,581</u>
<b>Expenditure</b>					
Staff costs	3	42,872	-	42,872	37,488
Activity costs		2,880	794	3,674	4,730
Governance and support	4	2,164	-	2,164	1,586
Costs of raising funds		-	-	-	308
<b>Total</b>		<u>47,916</u>	<u>794</u>	<u>48,710</u>	<u>44,112</u>
<b>Net income/(expenditure)</b>		<u>5,767</u>	<u>(794)</u>	<u>4,973</u>	<u>(6,531)</u>
Transfer between funds		(-)	-	-	-
<b>Net movement in funds</b>		<u>5,767</u>	<u>(794)</u>	<u>4,973</u>	<u>(6,531)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>49,928</u>	<u>794</u>	<u>50,722</u>	<u>57,253</u>
<b>Total funds carried forward</b>		<u><u>55,695</u></u>	<u><u>-</u></u>	<u><u>55,695</u></u>	<u><u>50,722</u></u>

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

# KIDS UK TRUST

## BALANCE SHEET AT 31 MARCH 2021

	Notes	£	2021 £	£	2020 £
<b>Fixed assets:</b>					
Tangible fixed assets	5		1,603		794
<b>Current assets:</b>					
Debtors	6	2,248		2,079	
Cash at bank and on deposit		54,021		50,407	
		<u>56,269</u>		<u>52,486</u>	
<b>Creditors: amounts falling due within one year:</b>	7	<u>(2,177)</u>		<u>(2,558)</u>	
<b>Net current assets</b>			<u>54,092</u>		<u>49,928</u>
<b>Total net assets</b>			<u><u>55,695</u></u>		<u><u>50,722</u></u>
<b>Funds of the charity:</b>					
Unrestricted			55,695		44,928
Restricted	10		-		794
			<u>55,695</u>		<u>50,722</u>

The notes on pages 7 to 11 form part of these accounts.

Signed by  
Name TREVOR L JONES - Trustee

Approved by the Trustees on 18<sup>th</sup> October 2021

**KIDS UK TRUST****STATEMENT OF CASH FLOWS  
YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>Cash flows from operating activities: (below)</b>		
Net cash provided/(absorbed) by operating activities	5,718	(3,527)
	-----	-----
<b>Cash flows from investing activities:</b>		
Interest from investments	301	1,332
Purchase of equipment	(2,405)	(0)
	-----	-----
<b>Net cash from investing activities</b>	<b>(2,104)</b>	<b>1,332</b>
	-----	-----
<b>Cash flow from financing activities</b>	<b>-</b>	<b>-</b>
	-----	-----
<b>Change in cash and cash equivalents</b>	<b>3,614</b>	<b>(2,195)</b>
Cash and cash equivalents at the beginning of the year	50,407	52,602
	-----	-----
Cash and cash equivalents at the end of the year	54,021	50,407
	-----	-----
Reconciliation of net movement in funds to net cash flow in operating activities.		
Net income/(expenditure) for the year	4,973	(6,531)
Adjustments for:		
Depreciation charges	1,596	769
Interest	(301)	(1,332)
(Increase)/decrease in debtors	(169)	2,318
(Decrease)/increase in creditors	(381)	1,249
	-----	-----
Net cash provided by operating activities	5,718	3,527
	-----	-----

**NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021**

**1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

(a) Basis of preparation

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).

(b) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income has been met, it is probable that the income will be received, and the amount can be measured reliably.

(c) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third part, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

(d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified to be solely used for a particular purpose.

(e) Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight-line basis as follow;

Computer equipment      3 years

# KIDS UK TRUST

## NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021 (continued)

<b>2</b>	<b>Donations and gifts</b>	2021	2020
		£	£
	Donations from trusts	10,400	7,523
	Donations from individuals and companies	20,170	17,825
	Donations from churches and schools	5,832	4,432
	Gift Aid	1,884	1,363
		<u>38,286</u>	<u>31,143</u>
<b>3</b>	<b>Staff costs</b>		
	Salaries	41,320	36,153
	Pension costs	1,552	1,336
		<u>42,872</u>	<u>37,489</u>
	The average number of persons employed by the Trust in the year was 3 (2020 3).		
<b>4</b>	<b>Governance and support</b>		
	Communications	830	735
	Insurance	530	522
	Office costs	804	329
	Independent examiners fee	-	-
		<u>2,164</u>	<u>1,586</u>
<b>5</b>	<b>Fixed assets – computer equipment</b>		
	<b>Cost</b>		
	At beginning of year		3,971
	Additions		2,405
	At end of year		<u>6,376</u>
	<b>Depreciation</b>		
	At beginning of year		3,177
	Charge for year (£794 restricted)		1,596
	At end of year		<u>4,773</u>
	<b>Net book value</b>		
	At 31 March 2021		£1,603
	At 31 March 2020		£794

## KIDS UK TRUST

### NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2021 (continued)

<b>6 Debtors</b>	2021	2020
	£	£
Gift Aid and other debtors due	486	429
Employee loan - current	-	1,650
Grants receivable	1,762	-
	<u>2,248</u>	<u>2,079</u>

The employee loan was repayable over four years together with interest at the HMRC official rate.

<b>7 Creditors</b>		
Accruals	1,827	2,208
Prepaid income	350	350
	<u>2,177</u>	<u>2,558</u>

### **8 Analysis of net assets between funds**

	Unrestricted Funds £	Restricted Funds £	Total Assets £
Fixed assets	1,603	-	1,603
Cash and bank balances and deposits	54,021	-	54,021
Other current assets less liabilities	71	-	71
	<u>55,695</u>	<u>-</u>	<u>55,695</u>

### **9 Related party transactions**

The charity trustees were not paid or received any benefits from employment with the Trust. One trustee was reimbursed expenses of £0 towards office costs during the year (2020 £208). There were no other transactions with related parties.

### **10 Restricted funds**

#### Grants and donations towards specific activities

The Trust received grants in previous years towards equipment (2021 £0, 2020 £0).

The depreciation attributable to the equipment is apportioned on a actual basis.

**KIDS UK TRUST****NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2021 (continued)****11 Statement of Financial Activities (previous year)**

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<b>Income</b>				
Donations and gifts	31,143	-	31,143	36,441
Charitable activities	3,437	-	3,437	3,567
Investment income	1,332	-	1,332	637
Income from fund raising activities	1,669	-	1,669	3,391
<b>Total</b>	<u>37,581</u>	<u>-</u>	<u>37,581</u>	<u>44,036</u>
<b>Expenditure</b>				
Staff costs	37,488	-	37,488	29,160
Activity costs	3,961	769	4,730	1,067
Governance and support	1,586	-	1,586	1,898
Costs of raising funds	308	-	308	719
<b>Total</b>	<u>43,343</u>	<u>769</u>	<u>44,112</u>	<u>36,325</u>
<b>Net (expenditure)/income</b>	<u>(5,762)</u>	<u>(769)</u>	<u>(6,531)</u>	<u>7,711</u>
Transfer between funds	(0)	-	-	-
<b>Net movement in funds</b>	<u>(5,762)</u>	<u>(769)</u>	<u>(6,531)</u>	<u>7,711</u>
<b>Reconciliation of funds</b>				
Total funds brought forward	<u>55,690</u>	<u>1,563</u>	<u>57,253</u>	<u>49,542</u>
<b>Total funds carried forward</b>	<u><u>49,928</u></u>	<u><u>794</u></u>	<u><u>50,722</u></u>	<u><u>57,253</u></u>