

KIDS UK TRUST

FINANCIAL STATEMENTS

31 MARCH 2025

KIDS UK TRUST

INDEX

	Page
TRUST INFORMATION	1
REPORT OF THE TRUSTEES	2 to 4
INDEPENDENT EXAMINERS REPORT	5
STATEMENT OF FINANCIAL ACTIVITIES	6
BALANCE SHEET	7
STATEMENT OF CASH FLOWS	8
NOTES TO THE ACCOUNTS	9 to 12

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

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 £
Income					
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
Total		<u>43,314</u>	<u>-</u>	<u>43,314</u>	<u>74,260</u>
Expenditure					
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		-	-	-	-
Total		<u>58,442</u>	<u>-</u>	<u>58,442</u>	<u>55,770</u>
Net (expenditure)/income		<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>
Net movement in funds		<u>(5,128)</u>	<u>-</u>	<u>(5,128)</u>	<u>28,490</u>
Reconciliation of funds					
Total funds brought forward		<u>73,650</u>	<u>-</u>	<u>73,650</u>	<u>45,160</u>
Total funds carried forward		<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 £
Fixed assets:					
Tangible fixed assets	5		714		-
Current assets:					
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>	
Creditors: amounts falling due within one year:	7	<u>(2,725)</u>		<u>(1,956)</u>	
Net current assets			<u>87,808</u>	<u>103,650</u>	
Total net assets			<u><u>88,522</u></u>	<u><u>103,650</u></u>	
Funds of the charity:					
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

**STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
Cash flows from operating activities: (below)		
Net cash (absorbed)/provided by operating activities	(19,858)	16,936
	<hr/>	<hr/>
Cash flows from investing activities:		
Interest from investments	5,225	1,290
Purchase of equipment	(1,071)	(-)
	<hr/>	<hr/>
Net cash from investing activities	4,154	1,290
	<hr/>	<hr/>
Cash flow from financing activities	-	-
	<hr/>	<hr/>
Change in cash and cash equivalents	(15,703)	18,226
Cash and cash equivalents at the beginning of the year	105,072	86,846
	<hr/>	<hr/>
Cash and cash equivalents at the end of the year	89,368	105,072
	<hr/>	<hr/>
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
	<hr/>	<hr/>
Net cash (absorbed)/provided by operating activities	(19,858)	16,936
	<hr/>	<hr/>

**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)

2	Donations and gifts	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>
3	Staff costs		
	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).			
4	Governance and support		
	Communications	624	587
	Insurance	618	564
	Office costs	1,849	1,502
	Independent examiners fee	-	-
		<u>3,091</u>	<u>2,653</u>
5	Fixed assets – computer & other equipment		
	Cost		
	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>
	Depreciation		
	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>
	Net book value		
	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)

6 Debtors	2025	2024
	£	£
Gift Aid and other debtors due	1,165	534
Grants receivable	-	-
	<u>1,165</u>	<u>534</u>

7 Creditors		
Accruals	1,825	1,956
Prepaid income	900	-
	<u>2,725</u>	<u>1,956</u>

8 Analysis of net assets between funds	Unrestricted Funds £	Restricted Funds £	Total Assets £
Fixed assets	714	-	744
Cash and bank balances and deposits	89,368	-	89,368
Other current assets less liabilities	(1,560)	-	(1,560)
	<u>88,522</u>	<u>-</u>	<u>88,522</u>

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 a 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 £
Income				
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
Total	74,260	-	74,260	88,232
Expenditure				
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	-	-	-	-
Total	55,770	-	55,770	51,206
Net (expenditure)/income	18,490	-	18,490	37,026
Transfer to designated funds	10,000	-	10,000	(40,000)
Net movement in funds	28,490	-	28,490	(2,974)
Reconciliation of funds				
Total funds brought forward	48,160	-	45,160	48,134
Total funds carried forward	73,650	-	73,650	45,160