

Registered company number (England and Wales): 05809200  
Registered charity number (England and Wales): 1123658  
Registered charity number (Scotland): SC044490

Report of the Trustees and  
unaudited Financial Statements  
for the year ended 31 March 2023 for  
Kids in Museums

Deans  
Chartered Accountants  
Gibson House  
Hurricane Court  
Hurricane Close  
Stafford  
ST16 1GZ

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The Trustees who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the financial statements of the Charity for the year ended 31 March 2023. The Trustees have adopted the provisions of 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 2019).

## Reference and Administrative Details

Registered company number (England and Wales): 05809200  
Registered charity number (England and Wales): 1123658  
Registered charity number (Scotland): SC044490

Registered office and administrative address: 2nd Floor, Rich Mix, 35-47 Bethnal Green Road, London, E1 6LA

President: Philip Mould OBE

### Trustees:

Vanessa Eke (Chair) [appointed as Chair and Trustee on 17 June 2022]  
Elizabeth McKay (Deputy Chair)  
Stephen Allen (retired on 17 June 2022)  
Steven Bogle (appointed on 2 December 2022)  
Anne Brisbin (reappointed on 10 March 2023)  
Eilish Calnan (appointed 17 June 2022 and reappointed on 16 June 2023)  
Shane Kavanagh  
Afzal Khan (appointed 17 June 2022 and retired on 10 March 2023)  
Rachel Kuhn (reappointed on 10 March 2023)  
Christina Lister (appointed on 2 December 2022)  
Paul Marden (appointed on 2 December 2022)  
Morrigan Mason  
Victoria Pinnington (reappointed on 10 March 2023)  
Dominic Waghorn (retired 30 September 2022)

Company Secretary: Alison Bowyer

Independent Examiner: Deans, Chartered Accountants, Gibson House, Hurricane Court, Hurricane Close, Stafford, ST16 1GZ

Banks: Barclays, St Albans Branch, St Peter's Street, St Albans, AL1 3LP  
CAF Bank, 29 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

## Objectives and Activities

### Objectives and aims

Kids in Museums was founded in 2003 by Dea Birkett and has grown into a highly regarded independent charity that is dedicated to making museums more welcoming and accessible to children, young people and families.

Our vision is that all families will be welcomed, involved and belong in museums, so every child and young person is part of the experiences and opportunities that a museum offers.

Our mission is to work with museums nationwide to make them more welcoming of children, young people and families.

Our objectives are to lead and support museums to:

- put young people at their heart as active participants.
- encourage children and young people to develop and maintain a lifelong interest in and commitment to them.
- identify, challenge and overcome hurdles to participation by children, young people and families.
- support workforce diversity by opening up information about and access to careers in the sector.
- become easy to reach for everyone.

### Public benefit

Having given due regard to Charity Commission guidance, the Trustees reaffirm that the charitable purpose of Kids in Museums is for the public benefit.

Kids in Museums supports museums' public facing work with children, young people and families by showcasing best practice, providing trusted information, online resources, training and consultancy, and raising the profile of family friendly museums to visitors. In May 2023, Kids in Museums won the inaugural Best Sector Support Organisation at the Museums + Heritage Awards for the charity's work in 2022.

Museums continue to face multiple challenges as they recover from the pandemic, feel the impact of the cost of living crisis and try to respond to global events such as the climate and ecological emergency. As a result, we have continued to see a strong demand for our website, online training and online resources. They have been important in supporting museums as they address these challenges and continue to strengthen their engagement with family audiences. Through initiatives such as Takeover Day and Digital Takeover Day, we have also created opportunities for young people to engage with museums. As a result, many change their views and are more likely to want to visit again.

All our work helps museums, galleries, historic houses and heritage sites around the UK achieve their charitable aims to promote public awareness of and access to their collections and offer educational opportunities for children and young people.

## 2022/23 Key Achievements

We undertook all the activities described below to further our mission and vision to make museums better places for children, young people and families to visit. This includes creating programmes to engage these groups with museums, raising awareness of how these groups view museums and what they need from them and training museum staff to support visits by these audiences.

- In November 2023 we were named as an Investment Principles Support Organisation by Arts Council England. This provides us with three years of funding for our core costs for the period 2023-26.
- 73 museums committed to using our co-created Manifesto during the year. This means that over 1,100 museums worldwide have now signed the Manifesto.
- We received around 500 nominations for 100 different museums for the Family Friendly Museum Award 2022. We continued to run the Best Accessible Museum category and introduced a new category for Best Family Engagement Team.
- Our collection of over 100 free online resources was viewed over 20,000 times. We created nine new resources and case studies during the year.
- Around 165 museums ran our free family museum trails including one based on Super Silly Museums by Nick Sharratt and another in partnership with Virgin Media O2 Priority based on Liz Pichon's Tom Gates character.
- Our Youth Panel created a new podcast, *Life at the Museum*, with support from a mentor from The Space.
- Around 230 museum staff and freelancers attended our online national training sessions.
- Nearly 150 museums participated in our wellbeing themed Takeover Day and Digital Takeover Day working with around 2,500 children and young people.
- The combined reach of our Twitter, Facebook and Instagram posts was over 1.52million.
- We appointed four Trustees including a new Chair and six new Youth Panel members.
- Our website had around 125k users during the year, an increase of a third on the previous year.
- In May 2023 we won the inaugural Best Sector Support Award in the Museums + Heritage Awards for our work in 2022.

## Kids in Museums Manifesto

During 2022/23, 73 museums signed up to support and implement the six principles of the Kids in Museums Manifesto. This represents a 40% increase in the number of signups on the previous year but was only three quarters of our annual target.

The sign ups during the year mean that over 1,100 in the UK and worldwide have committed to using the Manifesto and over 50% of English accredited museums have signed up.

We continue to share examples of good practice in using the Manifesto through our #ManifestoMonday social media feature and we updated our online resource about low and no cost ways to implement it. We also explored new ways to encourage museums to sign the Manifesto through sector networks and how we could simplify the sign up process.

## Family Friendly Museum Award

We were delighted to see an increase in the number of entries for the Family Friendly Museum Award, reflecting the sector's continuing recovery from the impact of the pandemic. Nominations increased by 74% and we exceeded our target for the number of nominations and the number of museums entering.

To continue to highlight the importance of museums being open and welcoming for all children, young people and families, we continued the Best Accessible Museum category to acknowledge the importance of excellent practice in working with families with additional needs. We were grateful for the continuing support of Autism in Museums, SEND in Museums and VocalEyes for this category.

There was a new category for Best Family Engagement Team to recognise the extraordinary work many learning and engagement teams did to support children, young people and families during the pandemic and to confidently re-engage with museums as in-person visitors as lockdowns eased.

A panel made up of staff, Trustees, Kids in Museums Youth Panel members, representatives from the youth panels at Leeds City Museum and the Postal Museum, students at Globe Primary School and ESOL students from Hackney College collectively reviewed the applications and created the following shortlist:

### Best Large Museum

- National Maritime Museum
- Riverside Museum, Glasgow

#### Best Medium Museum

- Discovery Museum, Newcastle upon Tyne
- Museum of Making, Derby
- Museum of London Docklands
- The Potteries Museum & Art Gallery, Stoke-on-Trent

#### Best Small Museum

- The Egypt Centre, Swansea
- Ely Museum
- National Emergency Services Museum, Sheffield
- London Museum of Water and Steam
- The Story Museum, Oxford

Nearly 100 families applied to be undercover family judges over the summer, with around 60 families visiting museums and assessing them against our Manifesto. Their scores and reports determined the winners of the Best Small, Medium and Large Museum categories as well as the Best Accessible Museum. The Best Family Engagement Team category was judged by a panel made up of representatives from previous Award winners.

We continue to work to increase the diversity of the judging families. We achieved our target of 20% of the judging families having additional needs for a museum visit, but just fell short of our target to improve the ethnic diversity of the judging families.

The Award winners were announced at a ceremony at the Museum of the Home in October 2022. They were:

#### Overall Winner & Best Small Museum

National Emergency Services Museum, Sheffield

#### Best Medium Museum

Museum of Making, Derby

#### Best Large Museum

National Maritime Museum, London

#### Best Accessible Museum

Experience Barnsley

#### Best Family Engagement Team

PK Porthcurno, Cornwall



News of the winner was mentioned on BBC Look North, ITV Calendar and an interview on BBC Radio Sheffield. The announcement also featured in children's newspaper First News and local press, including the BBC News South Yorkshire & Sheffield, Sheffield Star, Sheffield Live and the Yorkshire Post, as well as museum sector press and newsletters. On social media, the hashtag #FamilyFriendlyMuseum reached 1.2million after the ceremony.

## Digital Takeover Day

Around 70 museums took part in Digital Takeover Day in 2022 on 1 July 2022. About 40% of the participating museums were new to the project which is encouraging in suggesting its continuing relevance. The most popular reasons for taking part were wanting to pilot a new way of working and wanting to work with young people in more depth.

The main benefits from taking part were:

- It helped us involve young people in our work.
- The young people were more interested in getting more involved with other projects in the museum.
- Staff gained a better understanding of young people's points of view.

80% of participants said they would consider changing something about the way they work with young people as a result of taking part.

We achieved all of our targets for Digital Takeover Day except the hashtag trending on Twitter as it was a busy news day. However, the event still achieved significant reach on social media and amplified young people's voices in the heritage sector.

The #TakeoverDay hashtag had:

- 20.3million timeline deliveries
- 3.9million reach
- 1,152 tweets from 385 contributors

Participant feedback:

*"The young people related their lives to our collections which gave us and them a new perspective on the meaningful nature of our objects."*

*“We were able to discuss new ideas for the programme and museum with the target market before embarking on the work. We were inspired by pupils’ ideas; our social media team got some new ideas for future content! Involvement from other departments helps raise the profile of learning within the organisation.”*

*“The students have since registered an interest in volunteering during the school holidays and seeing how they enjoyed having a sense of ownership in the museum we will ensure they can work on projects that can take ownership over.”*

## Takeover Day

Takeover Day in 2022 was themed around wellbeing to support children and young people's continued recovery from the pandemic. We saw a 15% (target 20%) increase in the number of museums participating in the event, although the numbers involved have not recovered to pre-pandemic levels. 2,500 (target 2,250) children and young people took part in Takeover Days, an increase of around 600 from the previous year.

Nearly one third of the museums that took part in Takeover Day in 2022 were first time participants. This demonstrates the continuing value of the initiative to the museum and heritage sector. About half of the Takeover Days had a wellbeing theme. However, of those who followed the theme, nearly 85% (target 50%) of museums said they would do more wellbeing work with children and young people as a result.

Our evaluation data showed that Takeover Day activities had an impact on both children and young people and museums:

- 85% (target 55%) of participating children and young people said they would get more involved with other museum activities as a result of Takeover Day.
- 63% of participating museum staff said they gained a better understanding of young people's point of view through Takeover Day activities.
- 75% (50% target) of museum staff are considering making changes to the way they work with children and young people because of Takeover Day.

We have noticed that an increasing proportion of our Takeover Days involve primary schools.

Feedback from participants:

*“Thank you so much for today - it was truly fantastic. The children loved exploring, being taught about a multitude of careers and having the opportunity to interact with the public in leadership roles. Coming back to school they shared all their knowledge...”*

*“The pupils loved feeling like the museum was theirs for the day (sense of ownership), as well as getting to be creative about their favourite objects. The pupils enjoyed working in smaller groups than their usual class sizes. Some pupils had never been to a museum before and said it was the best day of their life and didn't want to leave! Most pupils said they were excited to come back with their families.”*

*“The pupils all expressed how much they enjoyed participating. At the end of the day, they went round and shared their favourite moments from the day. Various pupils highlighted how much they enjoyed the different departments they participated in Taking Over and expressed interest in exploring them as career possibilities.”*

## Museum trails

Building on the partnership with Walker Books around *Where's Wally*, Kids in Museums has built a number of other partnerships with children's publishers to offer free generic trail sheets for museums of all sizes across the UK. These trail sheets are a low or no cost way for museums to increase their offer for children and families during school holiday periods and have proved popular.

During the year, we were able to offer the following trails:

- Super Silly Museums based on Super Silly Museums by Nick Sharratt published by Scholastic (Easter 2022).
- Tom Gates Mega Museum Challenge to mark the release of Liz Pichon's Tom Gates: Happy to Help published by Scholastic in partnership with Virgin Media O2 Priority (October 2022)
- Montgomery Bonbon Museum Mystery Trail based on Montgomery Bonbon: Murder at the Museum by Alasdair Beckett-King published by Walker Books.

Around 165 museums took part in the three trails. Among the key feedback was that the trails were easy to implement, attractive to family audiences and supported family engagement with collections:

- 93% said that the trails were easy to implement and low cost.
- 57% said that the trails helped to promote family engagement with their collections.

Participant feedback included:

*“We were so impressed with how children interacted with the trail. Particularly the answers for the 'Spot Ten Random Things on Your Visit' section, which proved very insightful and helped us understand which objects they found engaging. As a result, we are redesigning our feedback sheets to include more fun questions about our displays and collections.”*

*“Please keep doing them! These trails have been a big hit with our volunteers and our visitors, and we really hope to participate in future events like this.”*

## Youth Panel

Our Youth Panel is a group of 16-25 year olds from all over the UK. Panel members participate in established Kids in Museums programmes such as Digital Takeover Day or helping to shortlist museums for the Family Friendly Museum Award. We recruited six new members towards the end of the year to refresh the Panel for 2023-24.

During the year, panel members supported by a mentor from The Space made a podcast, *Life at the Museum*, which featured guests from four museums shortlisted for the Family Friendly Museum Award 2022. Panel members researched subjects, designed the logo, wrote marketing material and interviewed guests.

The four episodes are available on Audioboom and have achieved our target of 200 listens. All of the panel felt they had developed new skills as a result of the project.

*“I loved having masterclasses with someone external. I enjoyed thinking about what we had to say (and what the USP was) and making that very precise and specific. I felt like we really had an opportunity to think about what kind of content we want to consume/produce. I am really proud that we have a product that will last and can be found forever (and I hope they are found because I think captured some really interesting conversations).”*

The panel has also been involved in programming The Future is Now: Museum Youth Summit, which will take place in October 2023 at Thinktank, Birmingham Science Museum.

## Volunteers

Our focus for volunteering remained on young people volunteering through our Youth Panel. We were supported by a small number of additional volunteers with particular projects, for example the Family Friendly Museum Award, and we are extremely grateful for this support.

During the year, volunteers gave 330 hours of time to Kids in Museums.

## Resources

Our resources were viewed around 20,000 times during the year, a slight decrease from the previous year. We found it difficult to gather data about the impact of our resources and we are still working with our website designers on a feedback mechanism.

For the majority of our new resources, we achieved our target of having a thousand page views within 12 months of publication.

During the year, we published the following resources:

- Safeguarding overview.
- How can your museum engage young people and families with sensitive topics.
- Supporting museums with the cost of living crisis.
- Low and no cost ways to meet the Kids in Museums Manifesto.
- How to hold a wellbeing themed Takeover Day.
- Two Takeover Day case studies.
- Six family friendly cohort case studies.
- Family webpage template.

## Website and social media

The increase in traffic to our website that we saw during the pandemic continued during the year. We continued the approach to creating web content we established during our participation in Let's Get Real and published a number of listings articles about the best museums for families in various UK regions.

Our overall website performance for the year was as follows:

- 125.7k overall users (33% more than 2021/22).
- 141.5k sessions (21% more than 2021/22).
- 209.5k page views 196.2k page views (7% more than 2021/22).

Kids in Museums continues to have a prominent social media presence, which is important in reaching both children, young people and families, and museum staff.

During the year, we gained over 3,600 followers across our social media channels. We ended the year with:

- 37,901 Twitter followers (800 increase during the year)
- 6,855 audience on Facebook (555 increase during the year)
- 5,576 Instagram followers (1,076 increase during the year)
- 5,847 LinkedIn followers (1,221 increase during the year)

Our reach on Twitter was approximately 1.16million views of tweets from our @kidsinmuseums account and we maintained an average engagement rate of 2% (1% in 2021-22). Our Twitter reach was significantly less than the previous year, but this is a reflection of industry-wide trends and the ongoing challenges with the platform. On Facebook, our audience reach was around 271.4k (this represented a reduction on the previous year due to one exceptional post) and on Instagram around 48.8k (16.8k increase on the previous year).

## Training and Consultancy

Our Kids in Museums training and consultancy offer continued to grow in 2022/23. During the year we ran:

- Ten national online training sessions on topics including Creating SEND backpacks, Marketing to Families and Maintaining Healthy Boundaries with Programme Participants.
- Four bespoke online training sessions for museums in Wales on topics including play and the climate emergency.
- Two bespoke online training sessions for museums in Scotland.
- Over thirty in person and online training sessions commissioned by individual museums or museum development organisations.

We also delivered eight Family Friendly Museum Audits including four for museums in Wales commissioned by the Welsh government.

Feedback from our training sessions and audits remains extremely positive.

### National training sessions

- Over 230 people attended our national training programme.
- 88% of participants rated the training as very good or excellent.
- 78% of attendees said they learned something that they will put into practice at their museum.

### Participant feedback about what they gained from the training

*“A new understanding of how we as museum staff can make such a difference to families attending our museums, simply by the way we interact with them during their visit.”*

*"I have already shared it with other colleagues, and it has fed into some bigger conversations we have been having around our family welcome more generally as well which has been very helpful."*

*"I really enjoyed the training and loved how passionate the trainers were. It was really good to get an understanding from people living with SEND. Also I enjoyed learning what issues other organisations faced compared to where I am based."*

Training sessions for Welsh museums:

- 100% of the respondents rated the training they attended as 'very good' or 'excellent'.
- 77% of respondents feel more confident about working with families, children and young people as a result of attending the training.

Participant feedback about what they gained from the training:

*"A new understanding of how we as museum staff can make such a difference to families attending our museums, simply by the way we interact with them during their visit."*

*"there is always something to take away from the training sessions and the length of them always suitable for the content."*

Audits

We continue to receive excellent feedback from museums that have taken part in a Family Friendly Museum Audit.

*"I signed up for the audit hoping just to get a bit of feedback about the museum and hopefully some funding to create some activities. However, I ended up with a better understanding of how families use museums, what they like to see in museums, and some great ideas for easy changes that will make a big difference. It has been a great experience, and I would highly recommend it to any museum or venue."*

*"It was more than I was expecting. There were so many suggestions that I had not noticed or realised were issues. I was able to identify easy changes and others which could be planned into the museum budget and staff time. It really made me think about the way families use museums in a different way and will greatly benefit our visitor experience."*

We have met or exceeded our targets in all areas of our training and consultancy work and it is also making an increasing contribution to diversifying our income.

## Environmental Performance

Our climate and ecological emergency themed Takeover Day in 2021 demonstrated museums' appetite to do more work with children and young people to respond to the earth crisis. We supported this during the year with training sessions in partnership with University of Bath eco-anxiety researcher, Caroline Hickman.

With a full year of office working, increased business travel and the inclusion of an estimate for emissions from home working in the carbon calculator we used, our carbon emissions increased slightly at an estimated 1.154 tonnes. We offset this by making a donation to the Woodland Trust for care of carbon absorbing trees.

## Black Lives Matter Action Plan Update

Kids in Museums has continued to work to implement its action plan created in response to the global Black Lives Matter movement. During the year we worked to deliver the plan in the following ways:

- Regular staff reading and discussion groups and museum visits to stay up to date about current practice.
- Implementing more accessible recruitment practices for our Youth Panel roles, removing all unnecessary qualification requirements, providing questions prior to interview and alternative routes for applications.
- Establishing a baseline for the composition of our Board, Youth Panel and staff.
- Developing a new programme of training about anti-racist practice, although there was not sufficient uptake to deliver the training.



## Financial Review

### Financial performance

Kids in Museums is pleased to present the 2022/23 financial statements with the results yielding a small deficit. Led by the Business Development Committee, fundraising income increased significantly on the previous year, and we continued to see growth in our income from training and consultancy. We also continued to carefully control expenditure.

With the support of the Finance Committee, Kids in Museums continues to review and improve its financial processes. Under a new Chair, the Business Development Committee works to diversify income generation and explore new opportunities to increase revenue.

The Statement of Financial Activities is set out on page 19. Total income was £242,891 including £31,350 of restricted income (2022 £215,227). Total expenditure was £243,346 (2022 £220,478). Both income and expenditure increased from the previous year, representing increased post pandemic activity.

On 31 March 2023, unrestricted reserves stood at £46,282 (2022 £59,037). This is the result of significant one off investment in the recruitment of the new Chair. This was approved by the Board of Trustees as an important investment in the future of the charity. Restricted reserves at the end of the year stood at £12,300 (2022 nil). This represents two grants to be spent within the 2023/24 financial year.

### Income Generation

Our principal funders remain Arts Council England and the Welsh Government.

During the year we secured £25,200 from trusts, foundations, and other organisations and £2,174 from our Mammoth Supporters and other individual donors. This included generous support from Roger Billis from sale of a volume of art-inspired poetry.

We are grateful to Movement for Good, PF Charitable Trust, The Worshipful Company of Grocers and those who wish to remain anonymous for their generous funding for our work.

Our training and consultancy generated £38,434. This was a very encouraging performance that saw income return exceeding pre-pandemic levels.

Led by the Business Development Committee, we were able to increase our income generating activities and the proportion of our income not coming from Arts Council England grew to 27% (24% in 2021/22), moving towards a more sustainable income model.

## Reserves policy

The Trustees' policy is to have unrestricted reserves equal to three months of operating and programme expenditure. The Trustees deem this to be the amount necessary to maintain our programmes should a shortfall in income arise and to cover risks and contingencies that would require an outlay of expenditure above a normal level.

On 31 March 2023, unrestricted reserves stood at £46,282 and restricted reserves at £12,300. This is the equivalent of around 2.2 months operating and programme expenditure and is 0.8 months short of our current policy. This shortfall in unrestricted reserves is due to significant one off expenditure to recruit a new Chair of Trustees. This was approved by the Board of Trustees as an investment in the future of the charity.

The Trustees will continue to carefully monitor the level of unrestricted reserves and the Business Development Committee will support plans to build the level back up to three months of unrestricted funds.

## Organisational information

### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. The name of the charity is Kids in Museums. The constitution is set out in the Memorandum and Articles of Association dated 8 May 2006 as amended by Special Resolution 8 August 2018. The company is limited by guarantee and does not have share capital. The liability of each individual member is limited to £1 in the event of a winding up order.

### Recruitment of Trustees

Membership as a Trustee is open to anyone who is interested in supporting the mission and vision of Kids in Museums in a governance role. Trustee roles are advertised openly and appointed after a rigorous application and interview process. Trustee appointments must be approved by the full Board of Trustees and Trustees must pass background checks and sign the Trustee register. Trustees are appointed for an initial term of four years with the option to be reappointed for one further term.

Kids in Museums reserves up to two Trustee roles for young people aged 18-25. They are appointed for a one-year term with the option to be reappointed for a further year. Young Trustees go through a competitive recruitment process and are subject to the same checks as candidates for other Trustee roles.

During the year we appointed a new Chair of Trustees, Vanessa Eke, to the Board and three new Trustees. Three Trustees retired during the year.

All Trustees are also appointed as members of the company.

## Organisational structure

The Board of Trustees meets four times per year to lead strategy development, scrutinise financial planning and review past performance. The Board of Trustees is supported by the Executive Director who reports to the Chair. Members of the Youth Panel can offer input to the Board of Trustees through the Young Trustees.

The Finance Committee and Business Development Committee meet up to four times per year. They report to the Board of Trustees. The Finance Committee monitors risk, financial controls and planning. The Business Development Committee oversees income generation strategy. There is also a Nominations Committee which is convened on an ad hoc basis to recruit new Trustees.

Pay rises for staff are recommended to the Board of Trustees annually in March for the implementation in the new financial year. Any pay awards consider the cost of living. All employees earn above the London Living Wage.


There were no changes to the staff team during the year.

## Risk management

Kids in Museums maintains a register of the main risks facing the charity. The Trustees and the Executive Director regularly review this.

The main risk currently facing the charity is income generation. To address this, we have a strategy for training and consultancy and fundraising which has been updated to reflect the long-term impact of the pandemic and cost of living crisis.

Approved by order of the Board of Trustees on .....01/12/2023..... and signed on its behalf by:

  
.....

Vanessa Eke – Chair of Trustees

## Independent examiner's report to the Trustees of Kids in Museums ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

### Responsibilities and basis of report

As the charity's Trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Dean*

Richard Stonier FCA  
Deans, Chartered Accountants  
Gibson House, Hurricane Court, Hurricane Close, Stafford, ST16 1GZ

Date: 12 December 2023

## Statement of Financial Activities

		Unrestricted funds £	Restricted Funds £	2023 total funds £	2022 total funds £
	Notes				
<b>Income and Endowments from</b>					
Donations and legacies	2	173,018	31,350	204,368	183,246
Charitable Activities	3	38,434	-	38,434	31,976
Investment income	4	89	-	89	5
Total		<u>211,541</u>	<u>31,350</u>	<u>242,891</u>	<u>215,227</u>
<b>Expenditure on Charitable Activities</b>	5				
Charitable expenditure		(224,296)	(19,050)	(243,346)	(220,478)
Net (expenditure) / income		<u>(12,755)</u>	<u>12,300</u>	<u>(455)</u>	<u>(5,251)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		59,037	-	59,037	64,288
Total funds carried forward		<u>46,282</u>	<u>12,300</u>	<u>58,582</u>	<u>59,037</u>

## Balance Sheet

		Unrestricted funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
	Notes				
<b>Fixed Assets</b>					
Intangible assets	11	3,000	-	3,000	5,000
Tangible assets	12	2,271	-	2,271	4,067
		<u>5,271</u>	<u>-</u>	<u>5,271</u>	<u>9,067</u>
<b>Current Assets</b>					
Debtors	13	19,048	-	19,048	8,625
Cash in hand and at bank		25,629	12,300	37,929	50,173
		<u>44,677</u>	<u>12,300</u>	<u>56,977</u>	<u>58,798</u>
<b>Creditors</b>					
Amounts falling due within one year	14	(3,666)	-	(3,666)	(8,828)
Net Current Assets		<u>41,011</u>	<u>12,300</u>	<u>53,311</u>	<u>49,970</u>
Total Assets Less Current Liabilities		46,282	12,300	58,582	59,037
Net Assets		<u>46,282</u>	<u>12,300</u>	<u>58,582</u>	<u>59,037</u>
<b>Funds</b>	15				
Unrestricted funds				46,282	59,037
Restricted funds				12,300	-
Total funds				<u>58,582</u>	<u>59,037</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 01/12/2022 and were signed on its behalf by:



Vanessa Eke – Chair of Trustees

## Notes to the Financial Statements

### I. Accounting Policies

#### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Kids in Museums is a charitable organisation in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of this Report. The nature of the charity's operations and principal activities are detailed in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 from 1 January 2015, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.



### **Financial reporting standard 102 - reduced disclosure exemptions**

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102)

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met, then these amounts are deferred.

Investment income is earned through holding assets for investment purposes, and it includes interest only. Interest income is recognised using the effective interest method.

### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

### **Support and governance costs**

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs. They are incurred directly in support of expenditure on the objectives of the charity.

### **Intangible assets**

Intangible assets acquired separately from a business are capitalised at cost.

Intangible assets are amortised on a straight line basis over their useful lives. The useful lives of intangible assets are as follows:

Website / computer software - 6 years

Provision is made for any impairment.

### **Tangible fixed assets**

Tangible assets are depreciated on a straight line basis over their useful lives. The useful life of tangible assets are as follows:

Computer equipment – 3 years

Furniture / Fixtures – 5 years

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

### **Taxation**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### **Fund accounting**

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

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

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**2. Donations and Legacies**

	2023	2022
	£	£
Arts Council England	162,944	162,944
Welsh Government funding	14,050	17,856
Other voluntary funding	27,374	2,446
	<u>204,368</u>	<u>183,246</u>

**3. Income from charitable activities**

	2023	2022
	£	£
Training and consultancy	<u>38,434</u>	<u>31,976</u>

**4. Investment Income**

	2023	2022
	£	£
	<u>89</u>	<u>5</u>

**5. Expenditure on Charitable Activities**

2023	Staff costs	Project costs	Property costs	Other	Total
Direct charitable expenditure	158,608	42,008	-	-	200,616
Support costs	-	-	15,840	26,890	42,730
	<u>158,608</u>	<u>42,008</u>	<u>15,840</u>	<u>26,890</u>	<u>243,346</u>
2022	Staff costs	Project costs	Property costs	Other	Total
Direct charitable expenditure	156,052	36,687	-	-	192,739
Support costs	-	-	5,940	21,799	27,739
	<u>156,052</u>	<u>36,687</u>	<u>5,940</u>	<u>21,799</u>	<u>220,478</u>

**6. Net (expenditure)/ income is stated after charging**

	2023	2022
	£	£
Depreciation – owned asset	1,796	1,638
Other operating leases	15,840	5,940
Website amortisation	2,000	2,000
Independent Examiner's fee	1,020	930

**7. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 (2022 – nil).

The total trustees' travel and subsistence expenses for year ended 31 March 2023 was £135 (2022 - nil). The total number of trustees receiving expenses during the year was two (2022 - nil).

**8. Staff costs**

	2023	2022
	£	£
Wages and salaries	145,374	142,953
Social security costs	9,775	10,053
Other pension costs	3,459	3,046
	<u>158,608</u>	<u>156,052</u>

The total amount of employee benefits (including employer pension and national insurance contributions) received by key management personnel for their services to the charity was £52,250 (2022: £50,461).

The average monthly number of employees during the year was as follows:

	2023	2022
Support staff	<u>5</u>	<u>5</u>

There were no employees who received total employee benefits of more than £60,000.

**9. Comparatives for the Statement of Financial Activities**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	165,390	17,856	183,246
<b>Charitable activities</b>			
Other voluntary income	31,976	-	31,976
<b>Investment income</b>	5	-	5
Total	<u>197,371</u>	<u>17,856</u>	<u>215,227</u>
<b>Expenditure on</b>			
<b>Charitable activities</b>			
Charitable expenditure	202,622	17,856	220,478
Net Expenditure	<u>(5,251)</u>	=	<u>(5,251)</u>
<b>Reconciliation of Funds</b>			
Total funds brought forward	64,288	-	64,288
Total funds carried forward	<u>59,037</u>	=	<u>59,037</u>

**10. Independent Examiners Remuneration**

The independent examiner's remuneration amounts to an independent examination fee of £1,020 (2022 - £930). No other services were provided.

**11. Intangible Fixed Assets****Cost**

At 1 April 2022 and 31 March 2023	<u>12,000</u>
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**Amortisation**

At 1 April 2022	7,000
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Charge for the year	2,000
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At 31 March 2023	<u>9,000</u>
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**Net book value**

At 31 March 2023	<u>3,000</u>
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At 31 March 2022	<u>5,000</u>
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**12. Tangible Fixed Assets**

	Fixtures and Fittings £	Computer Equipment £	Totals £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>1,596</u>	<u>7,065</u>	<u>8,661</u>
<b>Depreciation</b>			
At 1 April 2022	160	4,434	4,594
Charge for year	319	1,477	1,796
At 31 March 2023	<u>479</u>	<u>5,911</u>	<u>6,390</u>
<b>Net Book Value</b>			
At 31 March 2023	<u>1,117</u>	<u>1,154</u>	<u>2,271</u>
At 31 March 2022	<u>1,436</u>	<u>2,631</u>	<u>4,067</u>

**13. Debtors: Amounts Falling Due Within One Year**

	2023	2022
	£	£
Trade debtors	13,188	7,105
Prepayments and accrued income	5,860	1,520
	<u>19,048</u>	<u>8,625</u>

**14. Creditors: amounts Falling Due Within One Year**

	2023	2022
	£	£
Trade creditors	-	1,987
Social security and other taxes	2,646	4,013
Other creditors	-	605
Accruals and deferred income	1,020	2,223
	<u>3,666</u>	<u>8,828</u>

**15. Movement in Funds**

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	54,037	(12,755)	5,000	46,282
Designated fund - Chair recruitment cost	5,000	-	(5,000)	-
	<u>59,037</u>	<u>(12,755)</u>	=	<u>46,282</u>
<b>Restricted funds</b>				
Trusts and Foundations	=	<u>12,300</u>	=	<u>12,300</u>
<b>Total Funds</b>	<u>59,037</u>	<u>(455)</u>	=	<u>58,582</u>

**15. cont. Movement in Funds**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	211,541	(224,296)	(12,755)
<b>Restricted funds</b>			
Welsh Government Funding	14,050	(14,050)	-
Trusts and Foundations	17,300	(5,000)	12,300
	<u>31,350</u>	<u>(19,050)</u>	<u>12,300</u>
Total funds	<u>242,891</u>	<u>(243,346)</u>	<u>(455)</u>

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	55,288	(1,251)	-	54,037
Designated funds – return to the office post pandemic	9,000	(4,000)	(5,000)	-
Designated funds – Chair recruitment	-	-	5,000	5,000
Total funds	<u>64,288</u>	<u>(5,251)</u>	<u>-</u>	<u>59,037</u>



**15. cont. Movement in Funds**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>	197,371	(198,622)	(1,251)
General fund			
Designated fund – return to the office post pandemic	-	(4,000)	(4,000)
	<u>197,371</u>	<u>(202,622)</u>	<u>(5,251)</u>
<b>Restricted funds</b>	17,856	(17,856)	-
Welsh Government grant			
<b>Total funds</b>	<u>215,227</u>	<u>(220,478)</u>	<u>(5,251)</u>

**Restricted Funds****Welsh Government**

Our grant from the Welsh Government enabled us to provide Welsh language resources, training for staff from Welsh museums and Family Friendly Museum Audits for Welsh museums.

**Benefact Group**

Our grant from Benefact Group will enable us to deliver The Future is Now: Museum Youth Summit in 2023/24.

**Grocer's Charity**

A grant from the Grocer's charity supported the delivery of Takeover Day in 2022.

**Astor Foundation**

A grant from the Astor Foundation also supported the delivery of Takeover Day in 2022.

**Austin and Hope Pilkington Trust**

We were awarded a grant from the Austin and Hope Pilkington Trust to support our work to Anti-racist practice.

**16. Related Party Disclosures**

Four Trustees donated a total of £1,150 during the year ending 31 March 2023 (2022 – £1,218).

**Detailed Statement of Financial Activities**

	2023 £	2022 £
<b>Income and endowments</b>		
<b>Donations and Legacies</b>		
Arts Council England	162,944	162,944
Welsh Government	14,050	17,856
Other Voluntary Funding	27,374	2,446
	<u>204,368</u>	<u>183,246</u>
<b>Investment Income</b>		
Deposit account interest	<u>89</u>	<u>5</u>
<b>Charitable activities</b>		
Training and consultancy	<u>38,434</u>	<u>31,976</u>
Total incoming resources	<u>242,891</u>	<u>215,227</u>
<b>Expenditure</b>		
<b>Management costs</b>		
Wages	145,374	142,953
Social security	9,775	10,053
Pensions	3,459	3,046
Office rent	15,840	5,940
Insurance	655	-
Telephone	279	262
Postage and stationery	646	340
Programme costs	42,008	36,687
Sundries	2,587	2,319
Computer costs	4,334	6,907
Consultancy	-	143
Amortisation - website	2,000	2,000
Depreciation – computer equipment	1,447	1,478
Depreciation - fixtures and fittings	319	160
	<u>228,753</u>	<u>212,288</u>

This page does not form part of the statutory financial statements

# Kids in Museums

Detailed statement of Financial Activities  
For the year ended 31 March 2023

	2023	2022
	£	£
<b>Finance</b>		
Bank charges	<u>202</u>	<u>194</u>
<b>Governance costs</b>		
Trustees' expenses	1,371	874
Trustee recruitment	12,000	6,000
Accountancy and legal fees	1,020	1,122
	<u>14,391</u>	<u>7,996</u>
Total resources expended	<u>243,346</u>	<u>220,478</u>
Net expenditure	<u>(455)</u>	<u>(5,251)</u>

This page does not form part of the statutory financial statement