

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 2024 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 2024. 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)

Elizabeth McKay (Deputy Chair)

Steven Bogle

Anne Brisbin

Rachel Brodie (appointed on 1 December 2023)

Eilish Calnan (reappointed on 16 June 2023 and retired on 19 September 2024)

Shane Kavanagh (retired on 14 March 2024)

Rachel Kuhn

Christina Lister

Paul Marden

Morrigan Mason

Victoria Pinnington

Joe Rattray (appointed on 1 December 2023)

Jessica Thomas (appointed on 14 June 2024)

Guy Turton (appointed on 14 June 2024)

Company Secretary: Alison Bowyer

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

Bank: 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 an award winning 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:

- Give children, young people and families a voice in museums and promote their vision of an excellent, welcoming, accessible museum.
- Establish standards of, sharing and celebrating best practice in work with children, young people and families in museums.
- Support a museum workforce that is highly skilled and well-informed about working with and for all children, young people and families.
- Contribute to building diverse future museum visitors, workers and decision-makers.

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.

Museums continue to face many challenges. Visitor numbers have not yet recovered to pre-pandemic levels in contrast to other European countries, their funding has been squeezed especially by local authority cuts, their audiences and costs have been affected by the cost of living crisis and they are being called upon to try to respond to global events such as the climate and ecological emergency.

In our most recent sector survey, over 75% of respondents said Kids in Museums' offer was important and relevant to the museum sector. Our website, online resources and training are trusted and valued by organisations across the museum sector. They help them to address common challenges and strengthen their work with children, young people and families.

Through initiatives such as Takeover Day, our Youth Panel and The Future is Now: Museum Youth Summit, we have also created opportunities for young people to engage with museums. As a result, many young people change their views of them, get involved with museum decision-making 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.

2023/24 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 increase their skills and expertise in supporting visits by these audiences.

- Kids in Museums was named Best Sector Support Organisation at the Museum + Heritage Awards.
- 59 museums signed our co-created Manifesto during the year. This means that around 1,200 museums worldwide have made a commitment to being family friendly using our Manifesto.
- We launched the Kids in Museums Family Café Standard with Benugo in July 2023. Nearly 40 cafés have received accreditation for an excellent offer for families in its first year of operation.
- The Kids in Museums Youth Panel, with generous support from Benefact Group, organised and presented the Future is Now: Museum Youth Summit for 18-25s at Thinktank, Birmingham.
- We received around 600 nominations for 110 different museums for the Family Friendly Museum Award 2023. We continued to run the Best Accessible Museum category and introduced a new category for Best Museum Youth Project - Climate.
- Our collection of over 100 free online resources was viewed around 33,000 times. We created seven new resources and case studies during the year.
- Around 187 museums ran our free family museum trails including one based on the latest book in the *Twitch* series by M G Leonard.
- Around 420 museum staff and freelancers attended our online national training sessions.
- Nearly 120 museums participated in our play-themed Takeover Day and Digital Takeover Day working with around 2,700 children and young people.
- The combined reach of our Twitter, Facebook, LinkedIn and Instagram accounts was over 1.54 million.
- Our website had around 139k visits during the year.
- Across all our activities (excluding website and online resources) around 440 museums engaged with us at least once during the year.

Kids in Museums Manifesto

During 2023/24, 59 museums signed up to support and implement the six principles of the Kids in Museums Manifesto. This came very close to meeting our annual target of 60 museums.

The sign ups mean that around 1,200 museums worldwide have committed to using the Manifesto, all but two Arts Council England NPO-funded museums have signed up, and over 50% of English accredited museums.

Encouraging museums to continue to use the Manifesto after signing up is an ongoing challenge for Kids in Museums. We want to see the Manifesto become an integral part of museums' work with children, young people and families. This year, we launched a self-assessment tool for museums to use to review their whole site against the Manifesto's six principles and understand both their strengths and areas for development.

Family Friendly Museum Award

The number of nominations for the Family Friendly Museum Award increased again to around 600. This signals a return to pre-pandemic levels and meant we achieved our targets for Award entries.

Autism in Museums, SEND in Museums and VocalEyes again supported the Best Accessible Museum category. The number and quality of entries for this category continues to increase and we are pleased to see the positive impact of promoting access to museums for all children, young people and families.

We introduced a new category for Best Museum Youth Project – Climate. The climate emergency is an issue that our Youth Panel has identified as being important for museums to address and increase their relevance to young people. We wanted to use the new category to showcase best practice in this area and highlight how much young people value museums addressing social justice issues.

A panel of staff, Trustees, Kids in Museums Youth Panel members, volunteers, sector experts on the climate emergency, past winners, students at a primary school local to our London office and ESOL students from Hackney College collectively reviewed the applications and decided the shortlist.

Shortlist

Best Large Museum

Horniman Museum and Gardens, London
Museum of Liverpool
National Maritime Museum, London

Best Medium Museum

The Beaney House of Art & Knowledge, Canterbury
Compton Verney, Warwickshire
Great North Museum: Hancock, Newcastle upon Tyne
The MAC, Belfast

Best Small Museum

Dylan Thomas Centre, Swansea
National Civil War Centre, Newark
Royal Cornwall Museum, Truro
Valence House Museum, Dagenham
Wolverhampton Art Gallery

Best Accessible Museum

Cannon Hall Museum, Park and Gardens, Barnsley
Craven Museum | Skipton Town Hall
Maidstone Museum

Just over 100 families applied to be undercover family judges over the summer, with around 55 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 Museum Youth Project – Climate was judged by a panel made up of Kids in Museums staff, Trustees and Youth Panel members as well as sector experts.

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 National Maritime Museum in October 2023 generously supported by Benugo. They were:

Overall Winner & Best Accessible Museum

Craven Museum | Skipton Town Hall

We are delighted that since winning the Family Friendly Museum Award, Craven Museum has gone on to be shortlisted for the Art Fund Museum of the Year prize.

Best Small Museum
Royal Cornwall Museum, Truro

Best Medium Museum
The Beaney House of Art and Knowledge, Canterbury

Best Large Museum
Museum of Liverpool

Best Youth Project - Climate
Tullie

News about the Award winners was featured in *First News* and *Primary Times* as well as a number of local papers in Yorkshire including *Yorkshire Post* and *Telegraph and Argus*. It was extensively reported across the museum and heritage sector including being the lead story in the Museum Association newsletter, the Art Fund Newsletter, NMDC Newsletter, History Hit and Best in Heritage.

Digital Takeover Day

Around 55 museums took part in Digital Takeover Day on 7 July 2023. About 45% (target 5%) of the participating museums were new to the project, which is encouraging and suggests 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. For the first time, Instagram overtook X/ Twitter as the main channel young people used to post content.

The main benefits museums identified from taking part were:

- 45% of young people said they would get more involved in museums because of taking part in Digital Takeover Day (target 50%).
- 95% of museums were considering making a change in how they worked with children and young people as a result of Digital Takeover Day (target 66%).

Some feedback from participants included:

"Part of our annual programme, and we like to use Digital Takeover Day as a focus for us to trial and take risks and finding new ways of working with young people."

"It was such a lovely time with the young people, and we all learnt so much and enjoyed the interaction. It also encouraged our much older volunteers and visitors."

Takeover Day

Our theme for Takeover Day 2023 was play, a topic of increased relevance for the museum sector and included in our Manifesto for the first time in 2022. 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. 2,700 (target 2,250) children and young people took part in Takeover Days, an increase of around 800 from the previous year.

Nearly one third of the museums that took part in Takeover Day in 2023 were first time participants. This demonstrates the continuing value and relevance of the initiative. About half of the Takeover Days had a play theme and many said they would do more play work 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 points 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, reflecting broader trends in school trips.

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

Our museum trails created in partnership with children's book publishers continue to be very popular. As well as our ongoing collaboration with Walker Books, we were pleased to partner with Faber during the year. The trails are a low or no cost way for museums to increase their offer for children and families during school holiday periods and are highly valued, particularly by museums with more limited resources for creating activities for families and children.

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

- Blanksy the Street Cat based on the books of the same title by Gavin Puckett (March/ April 2023).
- The Stolen Songbird Museum Search based on *The Stolen Songbird* by Judith Eagle (August 2023).
- The Eerie on Sea Monster Museum Tour based on *Mermedusa* by Thomas Taylor (October 2023).
- The Twitchers Museum Adventure based on *Feather* by M G Leonard (February 2024).

Around 189 museums took part in the four trails. They were all available bilingually in English and Welsh. Among the key feedback was the trails were easy to implement, attractive to family audiences and supported family engagement with collections:

- 97% valued the trails being low cost and easy to implement.
- 62% said that the trails helped to promote family engagement with their collections.
- 25% said the trails helped them to reach new families.

Participant feedback included:

"As a new Museum any opportunity to partner with another organisation helps expand our scope of visitors. As the only venue in central London taking part, we had several visitors who said they came to us for the first time because they saw we were taking part in the trail."

"Families really enjoyed it, and it helps us to reach new audiences (especially 'non-users' :-)"

"Thank you for continuing to provide these trails, as a small museum we find this so helpful!"

Youth Panel

The Kids in Museums Youth Panel is a group of 16-25 year olds from all over the UK. Six new young people joined the Panel in April 2023, and our Young Trustees have also become members. During the year, Panel members were a central part of several Kids in Museums activities including shortlisting and judging the Family Friendly Museum Award, participating in Digital Takeover Day and updating our online resources.

In the first half of the year, the Panel programmed and delivered the Future is Now: Museum Youth Summit which took place at Thinktank in Birmingham on 6 October 2023. The Museum Youth Summit aimed to build on current best practice in working alongside young people in museums and develop new ideas about how museums could improve their provision for 18-25s.

The Museum Youth Summit was attended by about 40 young people from across the UK as well as representatives from some key stakeholders. The feedback from attendees was very positive:

- 100% of attendees wanted Kids in Museums to run a similar event in the future.
- 100% of attendees said they had a 'very good' or 'excellent' experience at the Summit.
- 80% of attendees felt the views they shared at the event were valued by Kids in Museums (the remaining 20% said somewhat) [Target 66%].
- 60% of attendees felt confident contributing the Summit [Target 66%].

"I really enjoyed it - my highlight was hearing from other young people on the panel and listening to their voice. More time for questions would've improved the experience."

"Really fantastic! It was super enjoyable, and it was really interesting and educational to listen to what all of the speakers and panelists had to say. Everyone had an interesting question or an answer to a question, and there was lots of engaging discussion. All round great event."

During the Museum Youth Summit, we were able to collect information and feedback about what young people think of museums based on their experiences as visitors, project participants and employees. We committed to share this feedback with the museum sector and to provide practical ideas for organisations to improve their offer for young people.

In March 2023, Panel members presented two online events to share the feedback with museum staff and young people. They have built on this in 2024/25 with an incredibly well received session at the Museum + Heritage Show and an open letter to the museum sector.

Volunteers

Our focus for volunteering continues to be creating opportunities for young people to volunteer and gain experience through our Youth Panel. While attendance at Youth Panel meetings is voluntary, we pay members for the work they do on projects and events such as the Museum Youth Summit.

We were supported by a small number of additional volunteers who were part of specific projects, for example the Family Friendly Museum Award. We are extremely grateful for this support.

During the year we also hosted placement students from University College London and the University of Leicester.

Volunteers gave 368 hours of time to Kids in Museums in 2023/24, which is a hugely valued contribution to our activities,

Online Resources

Our online resources are one of the most valued parts of our sector support programme. They were viewed around 33,000 times during the year. We achieved our target of a new resource having 1,000 page views within 12 months of publication for most of our 2023/24 output.

During the year, we published the following online resources:

- How to hold a play-themed Takeover Day.
- How can your museum safely welcome unaccompanied child visitors.
- Maintaining healthy boundaries when working with young people.
- Creating Family Friendly Exhibitions.
- Creating Family Friendly Interpretation.
- Creating Self-Guided Resources for Families.
- Kids in Museums Manifesto Self-Assessment Tool.

Website and social media

Our website audience continues to grow. During the year, the site's overall performance was:

- 139k overall visits (11% more than 2022/23).
- 222k page view (6% more than 2022/23).

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 4,320 followers across our social media channels. We ended the year with:

- 38,000 X/ Twitter followers (100 increase during the year).
- 7,951 followers on Facebook (1,096 increase during the year).
- 7,371 Instagram followers (1,795 increase during the year).
- 7,176 LinkedIn followers (1,329 increase during the year).

This makes a total of around 60,500 across all channels.

In line with current industry trends, our reach on X/ Twitter has reduced, but held steady at 1.2 million (similar to the previous year). Our engagement rate also held steady at an average of 2%. The only channel which saw decreased reach was Facebook.

On other channels, we saw significant increases in our reach. On Instagram our reach grew by almost 60% to about 76,000. Our reach on LinkedIn almost doubled to 62,300. As a result of ongoing challenges with X/ Twitter, these channels will be the focus of our social media activities in 2024/25.

Training and Consultancy

Our Kids in Museums training and consultancy offer continued to grow in 2023/24. During the year we ran:

- Ten national online training sessions on topics including supporting and welcoming low income families, welcoming SEND families front of house, creating family friendly resources and creating successful Youth Panels.
- Four bespoke online training sessions for museums in Wales on topics including creating inclusive activities for ALN families and working with under 5s.
- A cohort about family friendly working with four museums from Levelling Up for Culture Places in the North West.
- Over thirty in person and online training sessions commissioned by individual museums or Museum Development Organisations.

We also delivered 18 Family Friendly Museum Audits including four for museums in Wales commissioned and funded by the Welsh government.

Feedback from our training sessions and audits remains extremely positive.

National training sessions

- 96% of attendees rated sessions as 'very good' or 'excellent'.
- 96% of attendees said that they learned something from the training that they will share with colleagues.
- 96% of attendees said they feel more confident in their work with children, young people and families as a result of attending the training.

Participant feedback about what they gained from the training:

"I gained lots of really helpful information (both theoretical and practical) to rely on as I develop our museum's learning opportunities for under 5s"

"I feel inspired! The session was really engaging and had lots of inspiration, practical advice and useful case studies. Thanks very much, it was a great session!"

Training sessions for Welsh museums:

- 100% of attendees felt they learned something they will share with colleagues as a result of the sessions.
- 100% of attendees rated them 'very good' or 'excellent'.

Participant feedback about what they gained from the training:

"Absolutely, the examples used to show accessible, needs-based crafts and activities were really helpful and inspiring. The low-cost, sustainable activities and crafts presented by the Dylan Thomas Centre were also really useful as a catalyst for inclusive crafting!"

North West Family Friendly Museum Cohort

This was the first time we had run a cohort programme in Levelling Up for Culture areas. The four participating organisations – Blackburn Museum, Grundy Art Gallery, Haworth Art Gallery and Wigan Museum and Archives – found the experience very positive and reported that it had a significant impact of their provision to welcome children, young people and families and their confidence in working with local families.

- 100% of participants said they found the programme 'very' or 'extremely' valuable for their museum.
- 100% of participants said they felt more confident working with families because of the programme.

Participant feedback

The biggest impact we have seen is the introduction of sensory resources and our new family room. The family room is used daily and attracts a wide range of users. One of the surprises for us is that young people (11-16) use the room all the time. We have higher numbers of families using the activities, workshops and resources we have created for families, and we are seeing a lot of repeat visits. (Haworth Art Gallery)

The programme is comprehensive without feeling intimidating and all the advice and suggestions given were practical, insightful, and extremely useful. (Wigan Museum and Archives)

Audits

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

"We have worked with our auditor to provide some quick wins and developed an action plan to inform our business plan and continued improvements to our visitor offer."

"We have been delighted with the process and the recommendations received. The end result will greatly improve our offering for young children and families."

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

Family Café Standard

The Family Café Standard is a new benchmark that recognises cafés at museums and cultural institutions that are great for families.

We developed the standard in Spring 2023 in partnership with catering company Benugo, which runs museum cafés across the UK. The specifications are based on feedback from family judges for the Family Friendly Museum Award, consultation for the Kids in Museums Manifesto and a survey of family museum visitors in summer 2021.

The accreditation assesses the information museum cafés provide before a visit, their facilities for families such as offering bottle warmers and WiFi, the food choices and the price of a meal for a family of four and the sustainability of the family offer.

In the first year of the Standard, we have accredited nearly 40 cafés in museums, galleries and outdoor visitor attractions across the UK.

Environmental Performance

During 2023/24, we continued to implement our climate action plan. This included staff participating in Carbon Literacy training, working to reduce our online file storage, updating our online resource about using museum collections to engage young people with the climate emergency, working to reduce the environmental impact of the Museum Youth Summit (the catering was all vegetarian and vegan) and running further training for museum staff.

With increased business travel and the inclusion of an improved estimate for emissions from home working in the carbon calculator we use, our carbon emissions increased to an estimated 3.9 tonnes. We offset this by making a donation to projects certified by Goldstar.org

Inclusivity and Relevance

Our focus for 2023/24 was on improving our recruitment processes to make them more accessible and inclusive. We piloted new recruitment processes for a new Team Administrator and a new Content and Communications Manager. We also began to update our Trustee recruitment processes.

For staff recruitment, this included:

- Using information from Fair Museum Jobs and Curating for Change we have reviewed the information provided in our applicant packs to ensure they are as accessible as possible.
- Reviewing language in recruitment packs to ensure that as far as possible it is not gendered, and it is simple to understand.
- Removing all requirements about qualifications unless they are essential for the role (such as an accountancy qualification for a finance role).
- Removing specifications about a number of years of work being required in a past role.
- Providing a clear point of contact for all job applicants.
- Expanding our advertising network to include Job Centre Plus for appropriate roles.
- Providing feedback to all candidates.
- Providing questions in advance of interviews.

We also worked on improving our Trustee recruitment:

- We reviewed and redesigned our Trustee application pack to offer information to make a Trustee role accessible to people with no prior experience. We will also be running two information sessions for potential Trustees.
- We sought advice from other organisations about promoting our Trustee vacancy to reach more diverse candidates.

We also worked hard to improve how we capture data from recruitment to better understand who is missing from the pool of applicants we attract. This learning will be applied to future recruitment rounds.

Financial Review

Financial performance

Kids in Museums presents the 2023/24 financial statements with the results yielding a deficit once the contribution from restricted funds are included. This is in spite of significant efforts to increase our income generating activities. Led by the Business Development Committee, we continued to see growth in income from sales of training and consultancy and the new Family Café Standard. We were pleased to be able to continue to secure income from trusts and foundations, including a new supporter, in a tough market.

With the support of the Finance Committee, Kids in Museums continues to review and improve its financial processes. We have continued to refine policies and maintain rigorous control of expenditure.

The Statement of Financial Activities is set out on page 21. Total income was £235,748 including £18,402 of restricted income (2023 £242,891). Total expenditure was £251,676 (2023 £243,346). There was a slight reduction in income compared to the previous year. This is the result of receiving a large, restricted grant in 2022/23 which supported the Museum Youth Summit in 2023/24. Expenditure remained at a similar level to the previous year.

On 31 March 2024, unrestricted reserves stood at £39,827 (2023 £46,282). Restricted reserves at the end of the year stood at £2,827 (2023 £12,300). This reduction is the result of the large, restricted grant received in 2022/23 being spent on the Museum Youth Summit during the year.

Income Generation

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

During the year we secured £9,000 from trusts, foundations, and other organisations including one new donor and £2,284 from our Mammoth Supporters and other individual donors.

We are grateful to PF Charitable Trust and those who wish to remain anonymous for their generous funding for our sector support programme.

Our training, consultancy and the new Family Café Standard generated £47,663 This represents a significant increase on the previous year and the most income we have ever generated from these sources. The proportion of our income not coming from Arts Council England was 31% similar to the previous year (2022/23 – 33%).

Reserves policy

Kids in Museums' Reserves Policy is to hold unrestricted reserves equivalent to the amount required to meet three months of core operating costs (salaries, essential overheads and any contracts for programme delivery that cannot immediately be broken). This is in line with standard charity sector practice and advice from our Independent Examiners. In 2024/25 this amounts to approximately £60,000.

At the end of the 2023/24, the amount held in unrestricted reserves was £39,827 (2 months of operating costs or 66% of the amount required). Whilst this does not meet our policy, the Board is content that it is sufficient to cover any unforeseen expenditure and around one and a half times the estimated cost of winding up the charity if it was no longer judged to be a going concern. The amount required in reserves is also significantly larger than the minimum cash threshold for the charity's operations.

The Board and Finance Committee review the Reserves Policy every year. While Kids in Museums is not currently compliant with the level of reserves the policy requires, the Trustees are confident this does not expose the charity to any significant operational risk. At the next review of the policy, the Trustees will again consider the level of reserves required and assess whether any changes to industry standards may allow a lower reserves requirement.

In the meantime, the charity aims to build towards the current target amount over the next decade. However, investment in the charity's programmes and operations will be prioritised if the charity is able to generate a surplus.

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 2016 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

Serving 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 Trustees are appointed after a rigorous application and interview process. We are prioritising diversifying our Board and during the year created new recruitment materials and overhauled interview processes to make them more inclusive.

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. They are also members of the Company for their entire term of office.

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 two new Young Trustees, and one Trustee retired.

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 income and expenditure, 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. From 1 April 2024 we pay all employees and freelancers at least the London Living Wage.

There were two changes to the staff team during the year. Our Team Administrator left in June 2023. The role was replaced like for like in August. In February 2024, our Content and Communications Manager left. This role was replaced like for like with a new starter in April 2024.

Risk management

Kids in Museums maintains a register of the main risks facing the charity. The Trustees and the Executive Director review the Risk Register every quarter.

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 continuing impact of the cost of living crisis, high inflation, other cuts to museum funding (particularly from local authorities) and increased competition for other funding.

Approved by order of the Board of Trustees on 4th December 2024 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 2024.

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.



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

Date: 11 December 2024

Statement of Financial Activities

		Unrestricted funds £	Restricted Funds £	2024 total funds £	2023 total funds £
	Notes				
Income and Endowments from					
Donations and legacies	2	169,230	18,402	187,632	204,368
Charitable activities	3	47,663	-	47,663	38,434
Investment income	4	453	-	453	89
Total		<u>217,346</u>	<u>18,402</u>	<u>235,748</u>	<u>242,891</u>
Expenditure on Charitable activities	5				
Charitable expenditure		<u>223,801</u>	<u>27,875</u>	<u>251,676</u>	<u>243,346</u>
Net expenditure		<u>(6,455)</u>	<u>(9,473)</u>	<u>(15,928)</u>	<u>(455)</u>
Reconciliation of funds					
Total funds brought forward		46,282	12,300	58,582	59,037
Total funds carried forward		<u>39,827</u>	<u>2,827</u>	<u>42,654</u>	<u>58,582</u>

Balance Sheet

		Unrestricted funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
	Notes				
Fixed Assets					
Intangible assets	10	1,000	-	1,000	3,000
Tangible assets	11	877	-	877	2,271
		<u>1,877</u>	<u>-</u>	<u>1,877</u>	<u>5,271</u>
Current Assets					
Debtors	12	14,699	-	14,699	19,048
Cash in hand and at bank		28,428	2,827	31,255	37,929
		<u>43,127</u>	<u>2,827</u>	<u>45,954</u>	<u>56,977</u>
Creditors					
Amounts falling due within one year	13	(5,177)	-	(5,177)	(3,666)
Net Current Assets		<u>37,950</u>	<u>2,827</u>	<u>40,777</u>	<u>53,311</u>
Total Assets Less Current Liabilities		39,827	2,827	42,654	58,582
Net Assets		<u>39,827</u>	<u>2,827</u>	<u>42,654</u>	<u>58,582</u>
Funds	14				
Unrestricted funds				39,827	46,282
Restricted funds				2,827	12,300
Total funds				<u>42,654</u>	<u>58,582</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 4/12/2024 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

	2024	2023
	£	£
Arts Council England	162,944	162,944
Other voluntary funding	11,284	27,376
Welsh Government Funding	13,404	14,048
	<u>187,632</u>	<u>204,368</u>

3. Income from charitable activities

	2024	2023
	£	£
Training and consultancy	<u>47,663</u>	<u>38,434</u>

4. Investment Income

	2024	2023
	£	£
	<u>453</u>	<u>89</u>

5. Expenditure on Charitable Activities

2024	Staff costs	Project costs	Property costs	Other	Total
Direct charitable expenditure	159,065	63,924	-	-	222,989
Support costs	-	-	10,552	18,135	28,687
	<u>159,065</u>	<u>63,924</u>	<u>10,552</u>	<u>18,135</u>	<u>251,676</u>
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>

6. Net expenditure is stated after charging

	2024	2023
	£	£
Depreciation – owned asset	1,225	1,796
Other operating leases	10,552	15,840
Website amortisation	2,000	2,000
Independent Examiner's fee	1,248	1,020

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 (2023 – nil).

The total Trustees' travel and subsistence expenses for year ended 31 March 2024 was £nil (2023 - £135). The total number of trustees receiving expenses during the year was nil (2023 - two).

8. Staff costs

	2024	2023
	£	£
Wages and salaries	146,815	145,374
Social security costs	8,771	9,775
Other pension costs	3,479	3,459
	<u>159,065</u>	<u>158,608</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 £51,982 (2023: £52,250).

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

	2024	2023
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 £
Income and endowments from			
Donations and legacies	173,018	31,350	204,368
Charitable activities			
Other voluntary income	38,434	-	38,434
Investment income	89	-	89
Total	<u>211,541</u>	<u>31,350</u>	<u>242,891</u>
Expenditure on			
Charitable activities			
Charitable expenditure	<u>224,296</u>	<u>19,050</u>	<u>243,346</u>
Net Expenditure	<u>(12,755)</u>	<u>12,300</u>	<u>(455)</u>
Reconciliation of Funds			
Total funds brought forward	59,037	-	59,037
Total funds carried forward	<u>46,282</u>	<u>12,300</u>	<u>58,582</u>

10. Intangible Fixed Assets

Cost	Website
At 1 April 2023 and 31 March 2024	<u>12,000</u>
Amortisation	
At 1 April 2023	9,000
Charge for the year	2,000
At 31 March 2024	<u>11,000</u>
Net book value	
At 31 March 2024	<u>1,000</u>
At 31 March 2023	<u>3,000</u>

11. Tangible Fixed Assets

	Fixtures and Fittings £	Computer Equipment £	Totals £
Cost			
At 1 April 2023	1,596	7,065	8,661
Disposals	(339)	(730)	(1,069)
At 31 March 2024	<u>1,257</u>	<u>6,335</u>	<u>7,592</u>
Depreciation			
At 1 April 2023	479	5,911	6,390
Charge for year	319	906	1,225
Eliminated on disposal	(170)	(730)	(900)
At 31 March 2024	<u>628</u>	<u>6,087</u>	<u>6,715</u>
Net Book Value			
At 31 March 2024	<u>629</u>	<u>248</u>	<u>877</u>
At 31 March 2023	1,117	1,154	2,271

12. Debtors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade debtors	11,848	13,188
Prepayments and accrued income	2,851	5,860
	<u>14,699</u>	<u>19,048</u>

13. Creditors: amounts Falling Due Within One Year

	2024	2023
	£	£
Social security and other taxes	2,013	2,646
Accruals and deferred income	3,164	1,020
	<u>5,177</u>	<u>3,666</u>

14. Movement in Funds

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	46,282	(6,455)	39,827
Restricted funds			
Trusts and Foundations	12,300	(9,473)	2,827
Total Funds	<u>58,582</u>	<u>(15,928)</u>	<u>42,654</u>

14. cont. Movement in Funds

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	217,346	(223,801)	(6,455)
Restricted funds			
Welsh Government Funding	13,402	(13,402)	-
Trusts and Foundations	<u>5,000</u>	<u>(14,473)</u>	<u>(9,473)</u>
	18,402	(27,875)	(9,473)
Total funds	<u>235,748</u>	<u>(251,676)</u>	<u>(15,928)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	54,037	(12,755)	5,000	46,282
Designated funds – return to the office post pandemic	5,000	-	(5,000)	-
	<u>59,037</u>	<u>(12,755)</u>	=	<u>46,282</u>
Restricted Funds				
Trusts and Foundations	-	12,300	-	12,300
Total funds	<u>59,037</u>	<u>(455)</u>	=	<u>58,582</u>

14. cont. Movement in Funds

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	211,541	(224,296)	(12,755)
General fund			
Restricted funds			
Welsh Government grant	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>

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. The amount donated was £13,402.

Benefact Group

Our grant from Benefact Group enabled us to deliver The Future is Now: Museum Youth Summit in October 2023.

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, this will be spent in 2024/25.

15. Related Party Disclosures

Five Trustees donated a total of £1,300 during the year ending 31 March 2024 (2023 – £1,050).

Detailed Statement of Financial Activities

	2024 £	2023 £
Income and endowments		
Donations and Legacies		
Arts Council England	162,944	162,944
Welsh Government	13,404	14,048
Other Voluntary Funding	11,284	27,376
	<u>187,632</u>	<u>204,368</u>
Investment Income		
Deposit account interest	453	89
Charitable activities		
Training and consultancy	47,663	38,434
Total incoming resources	<u>235,748</u>	<u>242,891</u>
Expenditure		
Management costs		
Wages	146,815	145,374
Social security	8,771	9,775
Pensions	3,479	3,459
Office rent	10,552	15,840
Insurance	626	655
Telephone	637	279
Postage and stationery	692	646
Programme costs	63,924	42,008
Sundries	2,926	2,587
Computer costs	6,229	4,334
Amortisation - website	2,000	2,000
Depreciation – computer equipment	906	1,477
Depreciation - fixtures and fittings	319	319
	<u>247,876</u>	<u>228,753</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 2024

	2024	2023
	£	£
Finance		
Bank charges	<u>145</u>	<u>202</u>
Governance costs		
Trustees' expenses	2,407	1,371
Trustee recruitment	-	12,000
Accountancy and legal fees	1,248	1,020
	<u>3,655</u>	<u>14,391</u>
Total resources expended	<u>251,676</u>	<u>243,346</u>
Net expenditure	<u>(15,928)</u>	<u>(455)</u>

This page does not form part of the statutory financial statement