

KIDZ KLUB BRIGHTON & HOVE

England & Wales · Charity number 1126869

Details

Status Registered

Legal form Charitable company

Company number [06596828](#)

Registered 2008-11-24

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

Contact

Address Citycoast Centre
North Street
Portslade
Brighton
BN41 1DG

Phone 07949135908

Email info@kidzklubbrighton.co.uk

Website www.kidzklubbrighton.co.uk

Activities

Objects: A) THE ADVANCEMENT OF EDUCATION BASED ON THE PRINCIPLES OF THE CHRISTIAN FAITH IN BRIGHTON AND HOVE.B) FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE COMPANY.

Activities: The charity aims to help children & young people in the following ways:By showing them genuine care, esteem and acceptance - regardless of their background, belief or behaviour.By giving them a fantastic fun experience through a wide range of activities, competitions and games.By running Kidz Klubs across the greater Brighton area/Sussex and providing resources for youth work further afield.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** LOCAL
- Brighton And Hove
- East Sussex
- West Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£234,838	£215,688	-	-
2024-08-31	£179,650	£187,202	-	-
2023-08-31	£194,532	£191,146	-	-
2022-08-31	£149,507	£180,700	-	-
2021-08-31	£129,727	£131,728	-	-
2020-08-31	£116,907	£99,701	-	-

Trustees

Name	Role	Appointed
Judith Rebecca Lewis	Chair	2023-04-14
Connor Thomas Pope		2017-01-01
Dr Ronald James White		2018-11-02

KIDZ KLUB BRIGHTON & HOVE

England & Wales - Charity number 1126869

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025

Kidz Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6596828

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

KIDZ KLUB BRIGHTON & HOVE LIMITED

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KIDZ KLUB BRIGHTON & HOVE LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	David Etherton (resigned 2 January 2026) Pauline Ransom (resigned 4 November 2025) Connor Pope Ronald White Judith Lewis
Secretary	Christopher Jarvis
Charity Registration Number	1126869
Company Registration Number	6596828
Registered Office	The charity is incorporated in England. CityCoast Centre North Street Portslade Brighton BN41 1DG
Principal Office	Citycoast Centre North Street Portslade Brighton BN41 1DG
Independent Examiner	Zita Derbak Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
Bankers	Co-operative Bank Delf House Southway Skelmersdale WN8 6WT

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2025.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/05/2008.

Recruitment and appointment of trustees

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association and must be in full agreement with the aims and objectives of the charity.

Due regard is taken of other charity experience and any specialist skills which may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all directors must sign a declaration which includes a conflict of interest clause.

Induction and training of trustees

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work.

Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

Organisational structure

The charitable company is based in Brighton and Hove and works in the surrounding area.

The charity is governed by the trustees, supported by the staff (who are experienced youth workers employed by the charity) and volunteers.

The charity works in partnership with local churches helping youth groups to serve their local communities.

Risk management

The trustees are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The trustees consider that the main risk to the company would be a reduction in the size of the membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision. As already reported, membership has increased and the trustees are confident that it will continue increasing at this time.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Objectives and activities

Objects and aims

The Articles of Association define the objectives as being:

- * The advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove and the surrounding area.
- * Fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

Public benefit

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

Achievements and performance

Throughout the 2024-2025 year, Kidz Klub Brighton and Hove continued its mission to support children and young people across the city through high-quality weekly programmes, leadership development, and life-changing residential experiences. This review outlines the key activities, achievements, and developments across the organisation during this period.

Weekly Klubs and Programme Delivery (7-11 years)

All Klubs successfully restarted in September 2024, welcoming both long-standing attendees and many children engaging with Kidz Klub for the first time. We are always reviewing our programme for new and exciting themes, such as: Harvest Week, Crazy Circus Skills, Fit for Life week, Spectacular Spring week, a tour around several countries (Spain, Peru, Ethiopia) and of course our very popular annual events of Christmas, Easter and Summer weeks. The last 3 are a great opportunity to invite their family and friends to join in a host of exciting and fun activities.

Children continued to receive a weekly news sheet outlining upcoming themes and competitions. Parents reported that this communication helped them support their children's engagement throughout the week.

Our very well used Minibus continues to be a lifeline to so many children and families who otherwise wouldn't be able to attend. For most children this is their first experience of travelling without their parents and is a cause for excitement each week. We're so grateful that the lease cost of this vital asset is covered by 2 local charities as without it our impact would be reduced.

We've continued to share stories from the Bible and how they might be relevant to us today. The children joined in with drama, singing, games and competitions all with a background of promoting good behaviour, respect and kindness. Parents and teachers have reported on numerous occasions the positive impact Kidz Klub has had on children's behaviour.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Young Helpers Programme (11-16 years)

Each September, young people reaching school year 7 are invited to join our Young Helpers team. This year saw approx. 35 teenagers volunteering across the four weekly Klubs.

The programme continues to be highly effective at developing leadership and responsibility in young people. We have a range of roles suited to varied strengths and experience which gives them a chance for personal growth and increased confidence. Several Young Helpers even progressed to leading sessions at the front — a testament to the effectiveness of this pathway.

Trainee Team (16-18 years)

During the last year we've been working to develop a programme for those young people who have shown a real aptitude for leadership and are working towards becoming a full team member once they turn 18. This programme will provide them with elevated levels of responsibility with a documented pathway into our full adult team. We're really excited to be launching this from 1st Sept '25 with our first 2 trainee team members.

Volunteers and Training

Volunteers remain central and key to everything we do. Without our incredibly dedicated and skilled volunteers it would be impossible for us to operate Kidz Klub effectively and safely. Whilst there have been a few team that have stepped back over the past 12 months it is exciting for us to welcome onboard about ten 18 year olds who are stepping up into our adult team. We continue to operate with approx 60 adult volunteers, with now almost 50% aged under 25. Their energy and enthusiasm helps to bring life and relevance to each Klub session.

Training is one of the pillars of our success is our continued programme of training. We delivered comprehensive training sessions in September 2024 and January 2025, covering:

- Safeguarding updates
- Supporting children with additional needs
- Introduction to the upcoming programme

We also commenced our first Essentials Leadership training for children and youth leaders. This was 3 days spread throughout 2025 and provided in-depth training on key topics that are affecting the lives of young people in today's world, including how to manage anxiety, personal identity, family challenges and how to develop a Godly character.

Feedback from volunteers was extremely positive, and we observed improved engagement from children and young people as a result. Further training opportunities are being identified and developed.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Partnership with Local Churches

Our work remained strongly supported by the partnerships with local churches, who collaborate with us to provide activities, talks, outings, and pastoral support. This joint effort ensures that young people receive the care and guidance they need as they navigate their teenage years. This partnership is where the strength of Kidz Klub lay as the church is equipped to support young people way into adulthood.

Youth Provision and Programme Development

Each church has spawned their own youth group mainly driven by Kidz Klub attendees who have become teenagers. We identified the need to ensure that young people are supported and given opportunities to grow in an environment that is specifically designed for their age. The youth leaders at each church are all undertaking this role as volunteers which is often over and above their full-time paid employment. With funding secured we were delighted to be able to employ Helen Wheeler as a Youth Director. This increased the overall support and scope Kidz Klub could offer to young people and local churches. Helen has been able to develop detailed training for youth leaders, support in the provision of resources and introduce new and innovative ways in which to support young people and their development. With the first year complete the increased engagement is tangible and we're excited to see what the next few years will bring.

Residentials and Special Events

Kidz Klub continued to operate its three-keynote annual residentials, each of which plays a significant role in our year-round provision.

13th – 15th December 2024 – Christmas Youth Weekend

44 young people and leaders attended Dalesdown in West Sussex. The weekend provided festive fun, friendship, and a chance to explore the Christian faith through the Christmas story. This has become an invaluable time during what can be a challenging season for some families.

23rd – 26th May 2025 – May Camp

45 young people and leaders joined over 400 others at Plumpton Racecourse for a weekend of camping. The event offered a weekend of activities, crafts, live music, and inspiring talks – plus the ever popular football tournament. We opened this event up to year 6 children as a positive way to introduce them to the youth programme of events, they'd be part of from Sept. This was a huge success and will be continued next year.

9th-18th August 2025 – "The Time of Your Life!" Summer Holiday

108 young people and leaders attended the 10-day residential at The Poplars in Herefordshire. The programme continued to be split into two age groups (11–14s and 15–18s). This has worked well since COVID and has allowed a varied and age specific programme. Feedback remained high across all ages and team. This is the pinnacle event of the year for our youth programme and has impacted the lives of many over the years it has operated.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Whilst all the events do operate at a cost, we have only ever charged no more than 50% of that to each young person. Many of those we work with are from the more deprived areas of the city and so we remain deeply grateful for the financial support from donors and Grantmakers, which ensures that no young person is excluded due to cost.

Staff Team

Kidz Klub operated with a core staff team of four:

- Alan Tant (CEO): Continued to strengthen the organisation's long term sustainability, including developing new revenue streams and securing regular donations and grants.
- Chris Jarvis (COO & Co Founder): Led training, best practice sharing, and operational oversight to ensure consistent impact.
- Debbie Jarvis (Co Founder): Focused on programme development and enhancing Klub effectiveness across local communities.
- Tina Tant (Office Manager): Oversaw administrative systems and supported programme delivery with efficiency and care.
- Helen Wheeler (Youth Director): Oversaw the development of youth work across the network. That includes both youth groups and the young helper programmes.

Organisational Culture and Impact

Despite the challenges inherent in working with diverse communities, the feedback we receive consistently describes Kidz Klub as a **family environment** — a place of safety, encouragement, and growth. Young people report feeling supported, listened to, and empowered as their confidence grows.

Strategic Priorities for the Year Ahead

As we look forward to 2025-2026, our focus remains on four key objectives:

1. Increasing the training and effectiveness of our volunteer team.
2. Strengthening and growing each existing Klub.
3. Expanding our model to new Klubs across the city.
4. Creating a charity that will continue to provide long into the future.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Financial review

Income for the year amounted to £234,838 (2024: £179,650) and expenditure £215,688 (2024: £187,202). The surplus was added to funds brought forward, resulting in £34,515 unrestricted funds at the year end.

Policy on reserves

The charitable company carries out a variety of projects. The directors consider that it would be desirable to have a working reserve equivalent to 3 months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Kidz Klub Brighton & Hove Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 27 April 2026 and signed on its behalf by:



.....
Judith Lewis
Trustee

KIDZ KLUB BRIGHTON & HOVE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDZ KLUB BRIGHTON & HOVE LIMITED

I report to the charity trustees on my examination of the accounts of Kidz Klub Brighton & Hove Limited for the year ended 31 August 2025.

Responsibilities and basis of report

As the charity's trustees of Kidz Klub Brighton & Hove Limited (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 Kidz Klub Brighton & Hove Limited 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 Kidz Klub Brighton & Hove Limited 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.

Zita Derbak

.....
Zita Derbak
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

27 April 2026

KIDZ KLUB BRIGHTON & HOVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

		Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
	Note				
Income and Endowments from:					
Donations and legacies	3	191,687	33,454	225,141	169,750
Charitable activities	4	9,578	-	9,578	9,736
Investment income	5	119	-	119	164
		<u>201,384</u>	<u>33,454</u>	<u>234,838</u>	<u>179,650</u>
Total income					
Expenditure on:					
Charitable activities	6	177,401	38,287	215,688	187,202
Total expenditure		<u>177,401</u>	<u>38,287</u>	<u>215,688</u>	<u>187,202</u>
Net income/(expenditure)		<u>23,983</u>	<u>(4,833)</u>	<u>19,150</u>	<u>(7,552)</u>
Net movement in funds		23,983	(4,833)	19,150	(7,552)
Reconciliation of funds					
Total funds brought forward		<u>10,532</u>	<u>4,833</u>	<u>15,365</u>	<u>22,917</u>
Total funds carried forward	13	<u>34,515</u>	<u>-</u>	<u>34,515</u>	<u>15,365</u>

The notes on pages 12 to 21 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

(REGISTRATION NUMBER: 6596828)

BALANCE SHEET AS AT 31 AUGUST 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	<u>192</u>	<u>384</u>
		<u>192</u>	<u>384</u>
Current assets			
Debtors	10	27,449	4,783
Cash at bank and in hand		<u>22,407</u>	<u>13,514</u>
		49,856	18,297
Creditors: Amounts falling due within one year	11	<u>(15,533)</u>	<u>(3,316)</u>
Net current assets		<u>34,323</u>	<u>14,981</u>
Net assets		<u>34,515</u>	<u>15,365</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	4,833
Unrestricted income funds			
Unrestricted funds		<u>34,515</u>	<u>10,532</u>
Total funds	13	<u>34,515</u>	<u>15,365</u>

For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 21 were approved by the trustees, and authorised for issue on 27 April 2026 and signed on their behalf by:



.....
Judith Lewis
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Kidz Klub Brighton & Hove Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	108,270	-	108,270	78,981
Legacies	33,000	-	33,000	-
Gift aid reclaimed	25,942	-	25,942	11,668
Grants, including capital grants;				
Grants	23,900	33,454	57,354	79,026
Other income from donations and legacies	575	-	575	75
	191,687	33,454	225,141	169,750

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable activities	9,578	9,578	9,736

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	119	119	164

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

6 Expenditure on charitable activities

	Unrestricted funds General	Restricted funds	Total 2025	Total 2024
Note	£	£	£	£
Premises costs	9,583	-	9,583	9,583
Events	32,391	14,428	46,819	39,380
Publicity and evangelism	2,304	-	2,304	2,065
Subscriptions	3,658	-	3,658	3,393
Computer costs	822	-	822	503
Equipment and hire	9,357	-	9,357	9,773
Office costs	7,256	-	7,256	6,597
Insurance	1,687	-	1,687	1,541
Motor & travel	7,643	8,526	16,169	16,044
Bookkeeping	1,198	-	1,198	1,285
Legal and professional	-	-	-	311
Bank charges	295	-	295	220
Sundry	618	-	618	2,679
Independent examination	672	-	672	648
Depreciation, amortisation and other similar costs	192	-	192	311
Staff costs	8	99,725	15,333	115,058
		<u>177,401</u>	<u>38,287</u>	<u>215,688</u>
			<u>115,058</u>	<u>92,869</u>
			<u>215,688</u>	<u>187,202</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The only payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

PopeMedia, a firm owned by Connor Pope, was paid £836 for goods and print productions during the year (2024: £601).

8 Staff costs

The aggregate payroll costs were as follows:

	2025	2024
	£	£
Staff costs during the year were:		
Wages and salaries	109,470	88,843
Social security costs	3,240	2,109
Pension costs	<u>2,348</u>	<u>1,917</u>
	<u>115,058</u>	<u>92,869</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025	2024
	No	No
Staff	<u>5</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 September 2024	1,555	8,311	9,866
At 31 August 2025	1,555	8,311	9,866
Depreciation			
At 1 September 2024	1,555	7,927	9,482
Charge for the year	-	192	192
At 31 August 2025	1,555	8,119	9,674
Net book value			
At 31 August 2025	-	192	192
At 31 August 2024	-	384	384

10 Debtors

	2025 £	2024 £
Trade debtors	46	-
Accrued income	27,403	4,783
	27,449	4,783

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	10,250	-
Other taxation and social security	1,427	2,578
Other creditors	475	-
Accruals	3,381	738
	15,533	3,316

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,348 (2024 - £1,917).

Contributions totalling £474 (2024 - £Nil) were payable to the scheme at the end of the year and are included in creditors.

13 Funds

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
Unrestricted funds				
General				
General Funds	10,532	201,384	(177,401)	34,515
Restricted funds				
Salary fund	4,833	10,500	(15,333)	-
Events grant funding	-	14,428	(14,428)	-
Minibus fund	-	8,526	(8,526)	-
	<u>4,833</u>	<u>33,454</u>	<u>(38,287)</u>	<u>-</u>
Total funds	<u>15,365</u>	<u>234,838</u>	<u>(215,688)</u>	<u>34,515</u>

The **Salary fund** is grant funding received for wages.

The **Events grant funding** is for running costs of the Dalesdown and The Time Of Your Life events.

The **Minibus fund** is for leasing costs of the new vehicle.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2025

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	17,084	154,124	(160,676)	10,532
Restricted funds				
Salary fund	5,833	9,000	(10,000)	4,833
Events grant funding	-	8,000	(8,000)	-
Minibus fund	-	8,526	(8,526)	-
	5,833	25,526	(26,526)	4,833
Total funds	22,917	179,650	(187,202)	15,365

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2025 £
Tangible fixed assets	192	-	192
Current assets	49,856	-	49,856
Current liabilities	(15,533)	-	(15,533)
Total net assets	34,515	-	34,515

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	384	-	384
Current assets	13,464	4,833	18,297
Current liabilities	(3,316)	-	(3,316)
Total net assets	10,532	4,833	15,365

KIDZ KLUB BRIGHTON & HOVE

England & Wales - Charity number 1126869

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

Kidz Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6596828

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

KIDZ KLUB BRIGHTON & HOVE LIMITED

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KIDZ KLUB BRIGHTON & HOVE LIMITED
REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	David Etherton Pauline Ransom Connor Pope Ronald White Judith Lewis
Secretary	Christopher Jarvis
Charity Registration Number	1126869
Company Registration Number	6596828
Registered Office	The charity is incorporated in England. CityCoast Centre North Street Portslade Brighton BN41 1DG
Principal Office	Citycoast Centre North Street Portslade Brighton BN41 1DG
Independent Examiner	Zita Derbak Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Co-operative Bank Delf House Southway Skelmersdale WN8 6WT

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2024.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/05/2008.

Recruitment and appointment of trustees

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association and must be in full agreement with the aims and objectives of the charity.

Due regard is taken of other charity experience and any specialist skills which may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all directors must sign a declaration which includes a conflict of interest clause.

Induction and training of trustees

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work.

Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

Organisational structure

The charitable company is based in Brighton and Hove and works in the surrounding area.

The charity is governed by the trustees, supported by the staff (who are experienced youth workers employed by the charity) and volunteers.

The charity works in partnership with local churches helping youth groups to serve their local communities.

Risk management

The trustees are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The trustees consider that the main risk to the company would be a reduction in the size of the membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision. As already reported, membership has increased and the trustees are confident that it will continue increasing at this time.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Objectives and activities

Objects and aims

The Articles of Association define the objectives as being:

- * The advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove and the surrounding area.
- * Fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

Public benefit

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

Achievements and performance

We restarted all our Klubs again in September 2023 ready for another year of working with children and young people (7-11 years) across the city of Brighton and Hove.

We were incredibly happy to welcome back those that have been with us for a long time alongside new children who were trying Kidz Klub out for the first time. Having worked hard throughout the summer to create a new vibrant and engaging programme of activities it was great to see the children get back into the swing of a new term at Kidz Klub.

Our programmes are all based on an exciting and often topical theme that engages the children. Themes included Awesome Outer Space week, Blazing Bonfire week, Chinese New Year week, Marvellous Mums week and Easter Family Fun week to just name a few.

We have continued to provide each child with a weekly newssheet that not only lets them know what the following week's theme is but encourages them to take part in the competition of the week and other competitions. Parents have also told us they like to see what is going on so they can help their child prepare during the week.

Each September we look forward to welcoming our Kidz Klubbers who have reached school year 7 to join as Young Helpers and this year was no different. The Young Helper programme remains extremely popular with over 40 teenagers helping across the 5 weekly Klubs. This gives each one the chance to remain within the Kidz Klub family and teaches them invaluable leadership skills. With so many distinct roles available there is always something they enjoy doing but also areas in which they can be challenged to grow. For most the chance to grow in confidence is great to see with some even wanting to join us at the front and lead the session!

At Kidz Klub Brighton and Hove we have continued to work closely with those churches that partner with us in providing weekly programmes of activities, talks, outings etc. We are committed to giving the young people the much-needed support they require as they navigate their teenage years.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Our teams of volunteers have continued to be the backbone of every activity we offer throughout the year. We have maintained about 60 adult team volunteers that work with the children and young people each week. The demographic of our adult team remains about 50% being aged under 25 which really gives each Klub an energetic and current feel. Many of our more senior team members are hugely experienced and enjoy nothing more than helping and equipping the next generation. It is a model we really believe in and is working!

As a charity we are extremely focused on ensuring all our teams are well equipped and trained to deliver quality weekly Klubs. We provided in-depth training in Sept '23 and Jan '24 which included up to date Safeguarding training, how to help children with additional needs and introduction to the up coming programme. The feedback is always positive, and we see the benefit of this time together through increased engagement with the children and young people.

As a charity we have many examples of working with children and young people from age 7 right through to adulthood. At the start of 2023/2024-year we were continuing to operate a stand-alone youth provision in Hangleton that saw many young people each week. Our biggest concern has always been how to ensure the young people continue to get the love, care, and support as they become too old even for the youth programme.

We took the decision to merge this youth work with an existing group at one of our partner churches. Both groups operated with the same focus, intent and even some of the same leaders. They also can cater for young people even beyond 18. This has been very successful with a large number of the young people making the transition.

We are continuing to be operating our 3 hugely popular annual Residentials throughout the year.

Dec '23 we were able to take 47 young people and team members to Dalesdown (West Sussex) for our cracking Christmas youth weekend. Lots of festive fun, food and friendships as there are each year. This has become a really important time for many young people, especially with Christmas being a difficult time for families.

In May '24 we had a fantastic time with 50 young people and team at our annual attendance at MayCamp! A camping weekend that is set at Plumpton racecourse, in the beautiful East Sussex Countryside, we joined over 400 other young people for great time of activities, crafts, live band, inspiring talks and the all-important football competition.

Even more exciting, in August '24 we were again able to run our incredibly popular annual youth holiday known as "The Time of Your Life!" Our young people were ecstatic!

Over 10 days, split into 2 halves (11-14 & 15-18's) we took 114 young people and team to The Poplars in Herefordshire, a vibrant, fun and friendship filled time away. The feedback from everyone who attended was the highest scores we'd ever had!

For each of our residentials we'll always be indebted to the many fantastic supporters who give financially that allow many of your young people to come, who without help would never be able to afford to attend.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Apart from our wonderful volunteers and team the 17-Seater Minibus we have access to continue to be one of our most beneficial assets. We're so grateful to the 2 local charities who provide the monthly cost of rental as without it many of our children and young people wouldn't be able to attend Kidz Klub each week. It's also vital to being able to transport young people and teams to our many events and residential!

We have continued to operate with 4 members of staff.

Tina Tant (Office Manager) and Debbie Jarvis (Co-Founder) continued to work hard to create weekly programme materials that would engage and inspire the many children we have attend each week. Our programmes have been honed over many years of experience to ensure that every child has something that they can and want to take part in. Everything from high energy sports, crafts, games, competitions, and our ever-popular food workshop. Each year we have a number of weeks where children invite their families.

Tina has continued to run a very smooth and effective office environment, providing the vital administration that a charity requires.

Debbie has really started to focus on how we can work with all our Klubs to see them grow in their overall effectiveness across their local communities.

Chris Jarvis (COO and co-founder) remains a key member of our staff team, guiding us through the many aspects of maintaining the overall effectiveness and impact of Kidz Klub to so many. Training and sharing of best practice are very much on Chris heart and he's taken the lead role at all our Team Training sessions to make sure each of our leaders are constantly learning to be the best they can be!

Alan Tant (CEO) has continued to work to create a more structured and sustainable path that will allow for significant growth as we move into the next few years. This hasn't been without challenge and seeking new financial revenue is always difficult. We're very blessed by regular monthly donations from many individuals/couples/businesses that underpin our financial security allowing us to continue to operate our vital work. One-off donations and support from Grant Trusts allow us to meet our monthly outgoing targets.

Whilst there are always challenges when operating a charity and working with so many people from all manners of backgrounds and life experiences, the feedback we get regularly is that Kidz Klub is more of a family. It's somewhere where they can feel safe, secure, listened to, supported and encouraged to grow in their personal confidence and life experiences.

Plans for future periods

As we look towards the next year our focus is definitely around 3 key areas:

- 1) Increase the training and effectiveness of our team of volunteers.
- 2) To grow each existing Klub by making them the best they can be.
- 3) Continue to export this model to as many new Klubs as we can across the city.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Financial review

Income for the year amounted to £179,650 (2023: £194,532) and expenditure £187,202 (2023: £191,146). The deficit reduced funds brought forward, resulting in £10,532 unrestricted funds at the year end.

Policy on reserves

The charitable company carries out a variety of projects. The directors consider that it would be desirable to have a working reserve equivalent to 3 months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Kidz Klub Brighton & Hove Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

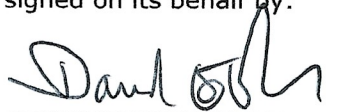
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 30 April 2025 and signed on its behalf by:



.....
David Etherton
Trustee

KIDZ KLUB BRIGHTON & HOVE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDZ KLUB BRIGHTON & HOVE LIMITED

I report to the charity trustees on my examination of the accounts of Kidz Klub Brighton & Hove Limited for the year ended 31 August 2024.

Responsibilities and basis of report

As the charity's trustees of Kidz Klub Brighton & Hove Limited (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 Kidz Klub Brighton & Hove Limited 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 Kidz Klub Brighton & Hove Limited 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.

Zita Derbak

.....
Zita Derbak
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

30 April 2025

KIDZ KLUB BRIGHTON & HOVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	144,224	25,526	169,750	177,451
Charitable activities	4	9,736	-	9,736	16,997
Investment income	5	164	-	164	84
Total income		<u>154,124</u>	<u>25,526</u>	<u>179,650</u>	<u>194,532</u>
Expenditure on:					
Charitable activities	6	160,676	26,526	187,202	191,146
Total expenditure		<u>160,676</u>	<u>26,526</u>	<u>187,202</u>	<u>191,146</u>
Net (expenditure)/income		<u>(6,552)</u>	<u>(1,000)</u>	<u>(7,552)</u>	<u>3,386</u>
Net movement in funds		(6,552)	(1,000)	(7,552)	3,386
Reconciliation of funds					
Total funds brought forward		<u>17,084</u>	<u>5,833</u>	<u>22,917</u>	<u>19,531</u>
Total funds carried forward	13	<u><u>10,532</u></u>	<u><u>4,833</u></u>	<u><u>15,365</u></u>	<u><u>22,917</u></u>

The notes on pages 11 to 19 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

(REGISTRATION NUMBER: 6596828)

BALANCE SHEET AS AT 31 AUGUST 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	9	<u>384</u>	<u>119</u>
		<u>384</u>	<u>119</u>
Current assets			
Debtors	10	4,783	4,227
Cash at bank and in hand		<u>13,514</u>	<u>19,016</u>
		18,297	23,243
Creditors: Amounts falling due within one year	11	<u>(3,316)</u>	<u>(445)</u>
Net current assets		<u>14,981</u>	<u>22,798</u>
Net assets		<u>15,365</u>	<u>22,917</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		4,833	5,833
Unrestricted income funds			
Unrestricted funds		<u>10,532</u>	<u>17,084</u>
Total funds	13	<u>15,365</u>	<u>22,917</u>

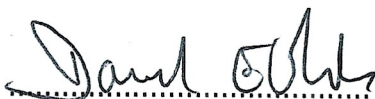
For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on 30 April 2025 and signed on their behalf by:



David Etherton
Trustee

The notes on pages 11 to 19 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Kidz Klub Brighton & Hove Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

Taxation

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

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations	78,981	-	78,981	83,924
Gift aid reclaimed	11,668	-	11,668	12,317
Grants, including capital grants;				
Grants	53,500	25,526	79,026	80,906
Other income from donations and legacies	<u>75</u>	<u>-</u>	<u>75</u>	<u>304</u>
	<u>144,224</u>	<u>25,526</u>	<u>169,750</u>	<u>177,451</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Charitable activities	<u>9,736</u>	<u>9,736</u>	<u>16,997</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	164	164	84

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Premises costs		9,583	-	9,583	8,567
Events		31,380	8,000	39,380	42,519
Publicity and evangelism		2,065	-	2,065	2,215
Subscriptions		3,393	-	3,393	3,233
Computer costs		503	-	503	670
Equipment and hire		9,773	-	9,773	9,283
Office costs		6,597	-	6,597	7,076
Insurance		1,541	-	1,541	1,330
Motor & travel		7,518	8,526	16,044	16,750
Bookkeeping		1,285	-	1,285	1,040
Legal and professional		311	-	311	2,100
Bank charges		220	-	220	246
Sundry		2,679	-	2,679	5,231
Independent examination		648	-	648	600
Depreciation, amortisation and other similar costs		311	-	311	1,285
Staff costs	8	82,869	10,000	92,869	89,001
		160,676	26,526	187,202	191,146

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

PopeMedia, a firm owned by Connor Pope, was paid £601 for goods and print productions during the year (2023: £515).

8 Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	88,843	85,580
Social security costs	2,109	1,602
Pension costs	1,917	1,819
	<u>92,869</u>	<u>89,001</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024	2023
	No	No
Staff	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 September 2023	1,555	7,735	9,290
Additions	-	576	576
	1,555	8,311	9,866
At 31 August 2024	1,555	8,311	9,866
Depreciation			
At 1 September 2023	1,436	7,735	9,171
Charge for the year	119	192	311
	1,555	7,927	9,482
At 31 August 2024	1,555	7,927	9,482
Net book value			
At 31 August 2024	-	384	384
At 31 August 2023	119	-	119

10 Debtors

	2024 £	2023 £
Accrued income	4,783	4,227

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,578	-
Other creditors	-	355
Accruals	738	90
	3,316	445

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,917 (2023 - £1,819).

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

13 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	17,084	154,124	(160,676)	10,532
Restricted funds				
Salary fund	5,833	9,000	(10,000)	4,833
Events grant funding	-	8,000	(8,000)	-
Minibus fund	-	8,526	(8,526)	-
	5,833	25,526	(26,526)	4,833
Total funds	22,917	179,650	(187,202)	15,365

The **Salary fund** is grant funding received for wages.

The **Events grant funding** is for running costs of the Dalesdown and The Time Of Your Life events.

The **Minibus fund** is for leasing costs of the new vehicle.

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	13,117	161,366	(157,399)	17,084
Restricted funds				
Salary fund	5,704	10,000	(9,871)	5,833
Events grant funding	-	14,000	(14,000)	-
Minibus fund	710	9,166	(9,876)	-
	6,414	33,166	(33,747)	5,833
Total funds	19,531	194,532	(191,146)	22,917

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024**

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2024 £
Tangible fixed assets	384	-	384
Current assets	13,464	4,833	18,297
Current liabilities	<u>(3,316)</u>	<u>-</u>	<u>(3,316)</u>
Total net assets	<u>10,532</u>	<u>4,833</u>	<u>15,365</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	119	-	119
Current assets	17,410	5,833	23,243
Current liabilities	<u>(445)</u>	<u>-</u>	<u>(445)</u>
Total net assets	<u>17,084</u>	<u>5,833</u>	<u>22,917</u>

KIDZ KLUB BRIGHTON & HOVE

England & Wales - Charity number 1126869

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2023

Kidz Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6596828

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

KIDZ KLUB BRIGHTON & HOVE LIMITED

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KIDZ KLUB BRIGHTON & HOVE LIMITED
REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	David Etherton Pauline Ransom Connor Pope Ronald White Judith Lewis (appointed 14 April 2023)
Secretary	Christopher Jarvis
Charity Registration Number	1126869
Company Registration Number	6596828
Registered Office	The charity is incorporated in England. CityCoast Centre North Street Portslade Brighton BN41 1DG
Principal Office	Citycoast Centre North Street Portslade Brighton BN41 1DG
Independent Examiner	Zita Derbak Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Co-operative Bank Delf House Southway Skelmersdale WN8 6WT

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2023.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/05/2008.

Recruitment and appointment of trustees

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association and must be in full agreement with the aims and objectives of the charity.

Due regard is taken of other charity experience and any specialist skills which may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all directors must sign a declaration which includes a conflict of interest clause.

Induction and training of trustees

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work.

Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

Organisational structure

The charitable company is based in Brighton and Hove and works in the surrounding area.

The charity is governed by the trustees, supported by the staff (who are experienced youth workers employed by the charity) and volunteers.

The charity works in partnership with local churches helping youth groups to serve their local communities.

Risk management

The trustees are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The trustees consider that the main risk to the company would be a reduction in the size of the membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision. As already reported, membership has increased and the trustees are confident that it will continue increasing at this time.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Objectives and activities

Objects and aims

The Articles of Association define the objectives as being:

- * The advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove and the surrounding area.
- * Fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

Public benefit

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

Achievements and performance

September 2022 began with another vibrant and engaging programme of activities at all of our 5 Kidz Klubs (7-11 year olds) across the city of Brighton and Hove. We continued to see many children returning after their summer breaks with more and more younger siblings keen to join, our numbers were buoyant with each Klub seeing growth.

Many of our Kidz Klubbers who reached school year 7 have joined our thriving young helper programme allowing them to remain within Kidz Klub and teaching them invaluable leadership skills. Many have taken on more and more responsibility as they continue to develop through their teenage years.

As a charity we continued to provide a youth group (11-18's) based in the Hangleton area for those Kidz Klubbers who had reached year 7 and needed more age appropriate activities and support and perhaps didn't want to be a young helper. This has been a really important safe space for many of those teenagers we work with allowing them to grow and mature with support from the varied team of adult leaders we have available. We've also worked with the other churches who have spawned their own youth groups from the Kidz Klubs they run. Creating a network of childrens and youth work gives much needed support to all the teams.

We were really excited to welcome on to our adult volunteer team many of our young people who reached the age of 16. The great news is that we now have a strong group of over 60 adult team volunteers of which almost 50% of them are under the age of 25! The majority of which have been with us since they attended Kidz Klub aged 7!

Tina Tant (Office Manager) and Debbie Jarvis (Co-Founder) continued to work hard to create weekly programme materials that would engage and inspire the many children we have attend each week. Our programmes have been honed over many years of experience to ensure that every child has something that they can and want to take part in. Everything from high energy sports, crafts, games, competitions and our ever popular food workshop. Each year we have a number of weeks where children invite their families. Christmas, Easter, Mothers day and the summer term finale in July.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Chris Jarvis (COO and co-founder) remains a key member of our staff team, guiding us through the many aspects of maintaining the overall effectiveness and impact of Kidz Klub to so many. Training and sharing of best practice is very much on Chris heart and he's taken the lead role at all of our Team Training sessions to make sure each of our leaders are constantly learning to be the best they can be!

Alan Tant (CEO) has continued to work to create a more structured and sustainable path that will allow for significant growth as we move into the next few years. This hasn't been without challenge and seeking new financial revenue is always difficult. We're very blessed by regular monthly donations from many individuals/couples/business that underpin our financial security allowing us to continue to operate our vital work. One-off donations and support from Grant Trusts allows us to meet our monthly outgoing targets.

We're obviously very pleased that COVID restrictions are very much a thing of the past meaning we're back to operating our 3 annual Residential in the way they are intended.

December 2022 saw us take 51 young people and team to Dalesdown (West Sussex) for our cracking Christmas youth weekend. Lots of festive fun, food and friendships. This has become an important time away for many young people especially with Christmas being a difficult time for families.

In May '23 we had a fantastic time with 46 young people and team at our annual attendance at MayCamp! A camping weekend set at Plumpton racecourse, in the picturesque East Sussex Countryside, we joined over 400 other young people for great time of activities, crafts, live band, inspiring talks and the all important football competition.

Even more exciting, in August '23 we were again able to run our incredibly popular annual youth holiday known as "The Time of Your Life!" Our young people were ecstatic!

We have decided to continue to run this flagship annual event split into 2 age groups, 11-14 and 15-18's. This allows for a tailored programme of events that meets the specific needs of these age groups. This year we had 132 young people and team over the 2 residential which made it a vibrant, fun and friendship filled time away. Feedback from everyone who attended was very positive with a number of young people telling us this would be their only holiday of the year due to their families financial challenges.

For each of our residential we'll always be indebted to the many fantastic supporters who give financially that allow many of your young people to come, who without help would never be able to afford to attend.

Apart from our wonderful volunteers and team the 17 Seater Minibus we have access to continues to be one of our most beneficial assets. We're so grateful to the 2 local charities who provide the monthly cost of rental as without it many of our children and young people wouldn't be able to attend Kidz Klub each week. It's also vital to being able to transport young people and team to our many events and residential!

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Whilst there are always challenges when operating a charity and working with so many people from all manner of backgrounds and life experiences, the feedback we get regularly is that Kidz Klub is more of a family. It's somewhere they can feel safe, secure, listened to, supported and encouraged to grow in their personal confidence and life experiences.

As we look towards the next year our focus is definitely around 3 key areas:

- 1) Increase the training and effectiveness of our team of volunteers.
- 2) To grow each existing Klub by making them the best they can be.
- 3) Export this model to as many new Klubs as we can over the next 12-24 Months.

Financial review

Income for the year amounted to £194,532 (2022: £149,507) and expenditure £191,146 (2022: £180,700). The surplus was added to funds brought forward resulting in £17,084 unrestricted funds at the year end.

Policy on reserves

The charitable company carries out a variety of projects. The directors consider that it would be desirable to have a working reserve equivalent to 3 months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Kidz Klub Brighton & Hove Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23 February 2024 and signed on its behalf by:



.....
David Etherton
Trustee

KIDZ KLUB BRIGHTON & HOVE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDZ KLUB BRIGHTON & HOVE LIMITED

I report to the charity trustees on my examination of the accounts of Kidz Klub Brighton & Hove Limited for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of Kidz Klub Brighton & Hove Limited (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').

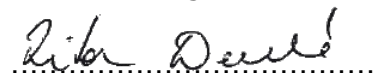
Having satisfied myself that the accounts of Kidz Klub Brighton & Hove Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities 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 Kidz Klub Brighton & Hove Limited 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.



Zita Derbak
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

23 February 2024

KIDZ KLUB BRIGHTON & HOVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	144,285	33,166	177,451	136,085
Charitable activities	4	16,997	-	16,997	13,415
Investment income	5	84	-	84	7
Total income		<u>161,366</u>	<u>33,166</u>	<u>194,532</u>	<u>149,507</u>
Expenditure on:					
Charitable activities	6	<u>157,399</u>	<u>33,747</u>	<u>191,146</u>	<u>180,700</u>
Total expenditure		<u>157,399</u>	<u>33,747</u>	<u>191,146</u>	<u>180,700</u>
Net income/(expenditure)		<u>3,967</u>	<u>(581)</u>	<u>3,386</u>	<u>(31,193)</u>
Net movement in funds		3,967	(581)	3,386	(31,193)
Reconciliation of funds					
Total funds brought forward		<u>13,117</u>	<u>6,414</u>	<u>19,531</u>	<u>50,724</u>
Total funds carried forward	13	<u><u>17,084</u></u>	<u><u>5,833</u></u>	<u><u>22,917</u></u>	<u><u>19,531</u></u>

The notes on pages 10 to 18 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

(REGISTRATION NUMBER: 6596828)

BALANCE SHEET AS AT 31 AUGUST 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	<u>119</u>	<u>1,404</u>
		<u>119</u>	<u>1,404</u>
Current assets			
Debtors	10	4,227	5,940
Cash at bank and in hand		<u>19,016</u>	<u>18,980</u>
		23,243	24,920
Creditors: Amounts falling due within one year	11	<u>(445)</u>	<u>(6,793)</u>
Net current assets		<u>22,798</u>	<u>18,127</u>
Net assets		<u>22,917</u>	<u>19,531</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,833	6,414
Unrestricted income funds			
Unrestricted funds		<u>17,084</u>	<u>13,117</u>
Total funds	13	<u>22,917</u>	<u>19,531</u>

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 23 February 2024 and signed on their behalf by:



.....
David Etherton
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Kidz Klub Brighton & Hove Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

Taxation

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

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	83,924	-	83,924	81,962
Gift aid reclaimed	12,317	-	12,317	12,736
Grants, including capital grants;				
Grants	47,740	33,166	80,906	41,387
Other income from donations and legacies	<u>304</u>	<u>-</u>	<u>304</u>	<u>-</u>
	<u>144,285</u>	<u>33,166</u>	<u>177,451</u>	<u>136,085</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Charitable activities	<u>16,997</u>	<u>16,997</u>	<u>13,415</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

5 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	84	84	7

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Premises costs		8,567	-	8,567	9,114
Events		28,519	14,000	42,519	36,474
Publicity and evangelism		2,215	-	2,215	2,228
Subscriptions		3,233	-	3,233	2,995
Computer costs		670	-	670	386
Equipment and hire		9,283	-	9,283	6,569
Office costs		7,076	-	7,076	5,631
Insurance		1,330	-	1,330	1,288
Motor & travel		6,874	9,876	16,750	17,911
Bookkeeping		1,040	-	1,040	1,775
Legal and professional		-	2,100	2,100	1,563
Bank charges		246	-	246	126
Sundry		5,231	-	5,231	455
Independent examination		600	-	600	540
Depreciation, amortisation and other similar costs		1,285	-	1,285	2,631
Staff costs	8	81,230	7,771	89,001	91,014
		157,399	33,747	191,146	180,700

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

7 Trustees remuneration and expenses

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

Connor Pope

Connor Pope received remuneration of £Nil (2022: £4,953) during the year and benefits in the form of pension payments of £Nil (2022: £102).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

PopeMedia, a firm owned by Connor Pope, was paid £515 for goods and print productions during the year (2022: £375).

8 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	85,580	86,783
Social security costs	1,602	2,407
Pension costs	<u>1,819</u>	<u>1,824</u>
	<u>89,001</u>	<u>91,014</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
Staff	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 September 2022	<u>1,555</u>	<u>7,735</u>	<u>9,290</u>
At 31 August 2023	<u>1,555</u>	<u>7,735</u>	<u>9,290</u>
Depreciation			
At 1 September 2022	1,396	6,490	7,886
Charge for the year	<u>40</u>	<u>1,245</u>	<u>1,285</u>
At 31 August 2023	<u>1,436</u>	<u>7,735</u>	<u>9,171</u>
Net book value			
At 31 August 2023	<u>119</u>	<u>-</u>	<u>119</u>
At 31 August 2022	<u>159</u>	<u>1,245</u>	<u>1,404</u>

10 Debtors

	2023 £	2022 £
Accrued income	<u>4,227</u>	<u>5,940</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	-	6,431
Other creditors	355	332
Accruals	<u>90</u>	<u>30</u>
	<u>445</u>	<u>6,793</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,819 (2022 - £1,824).

Contributions totalling £356 (2022 - £332) were payable to the scheme at the end of the year and are included in creditors.

13 Funds

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
Unrestricted funds				
General				
General Funds	13,117	161,366	(157,399)	17,084
Restricted funds				
Salary fund	5,704	10,000	(9,871)	5,833
TOYL grant funding	-	14,000	(14,000)	-
Minibus fund	710	9,166	(9,876)	-
	<u>6,414</u>	<u>33,166</u>	<u>(33,747)</u>	<u>5,833</u>
Total funds	<u>19,531</u>	<u>194,532</u>	<u>(191,146)</u>	<u>22,917</u>

The **Salary fund** is grant funding received for wages.

The **TOYL grant funding** is for running costs of the The Time Of Your Life event.

The **Minibus fund** is for leasing costs of the new vehicle.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
General				
General Funds	25,776	138,665	(151,324)	13,117
Restricted funds				
Salary fund	24,948	-	(19,244)	5,704
TOYL grant funding	-	8,000	(8,000)	-
Minibus fund	-	2,842	(2,132)	710
	24,948	10,842	(29,376)	6,414
Total funds	50,724	149,507	(180,700)	19,531

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2023 £
Tangible fixed assets	119	-	119
Current assets	17,410	5,833	23,243
Current liabilities	(445)	-	(445)
Total net assets	17,084	5,833	22,917

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2022 £
Tangible fixed assets	1,404	-	1,404
Current assets	18,506	6,414	24,920
Current liabilities	(6,793)	-	(6,793)
Total net assets	13,117	6,414	19,531

KIDZ KLUB BRIGHTON & HOVE

England & Wales - Charity number 1126869

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

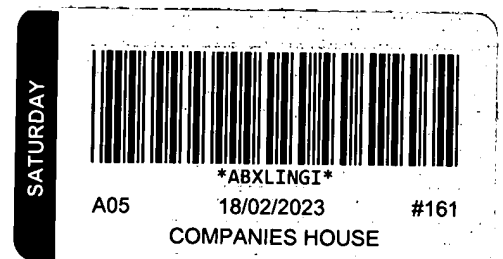
Kidz Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6596828

**Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF**



ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022

Kids Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6592328

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
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KIDZ KLUB BRIGHTON & HOVE LIMITED

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KIDZ KLUB BRIGHTON & HOVE LIMITED

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	David Etherton Pauline Ransom Connor Pope Ronald White Alan Tant (resigned 1 January 2022)
Secretary	Christopher Jarvis
Charity Registration Number	1126869
Company Registration Number	6596828
Registered Office	The charity is incorporated in England. CityCoast Centre North Street Portslade Brighton BN41 1DG
Principal Office	Citycoast Centre North Street Portslade Brighton BN41 1DG
Independent Examiner	K Gomes Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF
Bankers	Co-operative Bank Delf House Southway Skelmersdale WN8 6WT

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2022.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/05/2008.

Recruitment and appointment of trustees

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association and must be in full agreement with the aims and objectives of the charity.

Due regard is taken of other charity experience and any specialist skills which may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all directors must sign a declaration which includes a conflict of interest clause.

Induction and training of trustees

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work.

Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

Organisational structure

The charitable company is based in Brighton and Hove and works in the surrounding area.

The charity is governed by the trustees, supported by the staff (who are experienced youth workers employed by the charity) and volunteers.

The charity works in partnership with local churches helping youth groups to serve their local communities.

Risk management

The trustees are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The trustees consider that the main risk to the company would be a reduction in the size of the membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision. As already reported, membership has increased and the trustees are confident that it will continue increasing at this time.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Objectives and activities

Objects and aims

The Articles of Association define the objectives as being:

- * The advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove and the surrounding area.
- * Fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

Public benefit

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

Achievements and performance

September 2021 began with the restrictions from COVID starting to be lifted however we continued to operate a front led format for all our clubs. It was felt this was the safest but most engaging way in which we could work with the many children and young people who attended.

We started to see many of our children and young people return after almost 2 years of disruption. Many were telling us they had missed the in-person interactions that Kidz Klub was able to provide even though the free-flowing nature of our programme around each building was still not possible.

Tina Tant and Debbie Jarvis continued to work hard to create weekly programme materials that would work equally in a front-led style as well as the usual format of many different activity stations. This was in preparation for the time when all restrictions would be lifted and we could get back to operating a normal style club. We were so pleased when this finally became a reality after Easter '22! It took the children and leaders a while to get back into the normal style with some having never experienced this as they had joined us during COVID online! It didn't take too long though.

Numbers have continued to rise and by June '22 we were already seeing more children and young people than we had prior to the pandemic. This is in response to a lot of feedback from children/YP and their families that the past 2 years had been very difficult for them educationally as well as socially. We're working on further plans to provide even more opportunities as we move into our next financial year.

September 2021 saw Alan Tant join the staff team as CEO with the specific remit of creating an infrastructure that would implement the vision set out by the Founders (Chris & Debbie Jarvis) and the Trustees. This is based on future proofing the charity's structure which will allow for expansion and growth. This is in response to the increasing needs across the City of Brighton & Hove.

We were able to see the opening of a new Kidz Klub at the Church of the Good Shepherd in Dyke Road Hove. This is very exciting and has enabled us to show that the Kidz Klub model is transferable and a partnership with us does work!

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

With restrictions quickly lifting we were able to provide our 3 Residential opportunities throughout the year.

December 2021 saw us take 31 young people and 13 team to Dalesdown (West Sussex) for our cracking Christmas youth weekend. Lots of festive fun, food and friendships. This has become an important time away for many young people especially with Christmas being a difficult time for families.

In May '22 we were thrilled to take 32 young people and 14 team to an amazing camping weekend at Plumpton racecourse, East Sussex. We joined over 300 other young people for great time of activities, crafts, live band, inspiring talks and the all important football competition. We couldn't retain the trophy, finishing 2nd.

Even more exciting, in August '22 we were again able to run our incredibly popular annual youth holiday known as "The Time of Your Life!" Our young people were ecstatic!

With restrictions now completely lifted we decided to continue the split of this event into 2 holidays. We took 57 young people (years 6-9) and 26 team on the first holiday and 34 young people (years 10-13) and 25 team for the second holiday. This was an amazing time with many activities, trips out, great food and an opportunity for young people to chat through some of the challenges the past 2 years gave them. We had lots of positive feedback from everyone who attended and so are looking forward to 2023!.

Unfortunately for Kidz Klub, Connor Pope was offered a more permanent role at a local media company for whom he had worked with previously. This was a great opportunity for him to pursue a career that he has a big passion for and is very gifted in. We want to thank Connor for all his hard work especially getting us Online during the pandemic that allowed us to maintain vital contact with the children and their parents.

We've completed a number of infrastructure projects none more important than the rewrite and launch of our Power of Partnership document. This allows us to share with Church leaders details of what partnering with Kidz Klub can look like and how it can benefit their work with children and young people in their local community.

We're currently working on the next phase of the documentation process and that's to create the "A to Z of Kidz Klub". This will give a detailed explanation of who Kidz Klub are and what it takes to run a weekly club. This will then be used as our set of standards and will ensure Kidz Klub is set well for the future, whatever that looks like.

We were very excited to take delivery of a brand new 17 Seater minibus on a 5 year, all-inclusive lease, paid for by 2 very generous local charities. This has allowed us to return our existing minibus, which was starting to cost a considerable amount of money, but also continuing the vital part of transporting children and young people to and from the various events we operate throughout the year! With the logo's emblazoned across the sides and back it also acts as a great advertisement too!

As we consider the future, we are very excited about the prospect of more Kidz Klubs being launched – in partnership with local churches who are very keen to take on board our Kidz Klub model in order to reach and positively impact their community.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

We continue to have an amazing team of about 60 adult volunteers who we train and equip so they can be the best leaders possible! 45% of these are under 25 and many have been with us since they were very young! We also continue to be supported financially by so many generous individuals/couples and organisations for which we will be forever grateful to! We're really excited about the future and how Kidz Klub can increase the impact on local communities.

Financial review

Income for the year amounted to £149,507 (2021: £129,727) and expenditure £180,700 (2021: £131,698). The deficit reduced funds brought forward resulting in £19,531 unrestricted funds at the year end.

Policy on reserves

The charitable company carries out a variety of projects. The directors consider that it would be desirable to have a working reserve equivalent to 3 months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Statement of Responsibilities

The trustees (who are also the directors of Kidz Klub Brighton & Hove Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

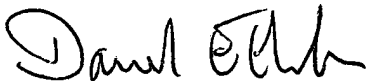
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 9 February 2023 and signed on its behalf by:



.....
David Etherton
Trustee

KIDZ KLUB BRIGHTON & HOVE LIMITED

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KIDZ KLUB BRIGHTON & HOVE LIMITED

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2022 which are set out on pages 8 to 18.

Responsibilities and basis of report

As the charity's trustees of Kidz Klub Brighton & Hove Limited (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 Kidz Klub Brighton & Hove Limited 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 Kidz Klub Brighton & Hove Limited 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.



.....
K Gomes
Independent Examiners Ltd
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Bosham
Chichester
West Sussex
PO18 8NF

9 February 2023

KIDZ KLUB BRIGHTON & HOVE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	125,243	10,842	136,085	122,620
Charitable activities	4	13,415	-	13,415	7,071
Investment income	5	7	-	7	36
Total income		<u>138,665</u>	<u>10,842</u>	<u>149,507</u>	<u>129,727</u>
Expenditure on:					
Charitable activities	6	151,324	29,376	180,700	131,728
Total expenditure		<u>151,324</u>	<u>29,376</u>	<u>180,700</u>	<u>131,728</u>
Net expenditure		<u>(12,659)</u>	<u>(18,534)</u>	<u>(31,193)</u>	<u>(2,001)</u>
Net movement in funds		(12,659)	(18,534)	(31,193)	(2,001)
Reconciliation of funds					
Total funds brought forward		<u>25,776</u>	<u>24,948</u>	<u>50,724</u>	<u>52,725</u>
Total funds carried forward	13	<u>13,117</u>	<u>6,414</u>	<u>19,531</u>	<u>50,724</u>

The notes on pages 10 to 18 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

(REGISTRATION NUMBER: 6596828)

**BALANCE SHEET
AS AT 31 AUGUST 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	<u>1,404</u>	<u>4,035</u>
		<u>1,404</u>	<u>4,035</u>
Current assets			
Debtors	10	5,940	5,453
Cash at bank and in hand		<u>18,980</u>	<u>42,871</u>
		24,920	48,324
Creditors: Amounts falling due within one year	11	<u>(6,793)</u>	<u>(1,635)</u>
Net current assets		<u>18,127</u>	<u>46,689</u>
Net assets		<u>19,531</u>	<u>50,724</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		6,414	24,948
Unrestricted income funds			
Unrestricted funds		<u>13,117</u>	<u>25,776</u>
Total funds	13	<u>19,531</u>	<u>50,724</u>

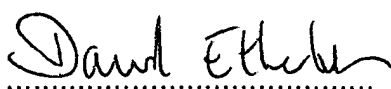
For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 9 February 2023 and signed on their behalf by:



David Etherton
Trustee

The notes on pages 10 to 18 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Kidz Klub Brighton & Hove Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

Taxation

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

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on cost

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	81,962	-	81,962	77,405
Gift aid reclaimed	12,736	-	12,736	11,676
Grants, including capital grants;				
Grants	<u>30,545</u>	<u>10,842</u>	<u>41,387</u>	<u>33,539</u>
	<u>125,243</u>	<u>10,842</u>	<u>136,085</u>	<u>122,620</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Charitable activities	<u>13,415</u>	<u>13,415</u>	<u>7,071</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>7</u>	<u>7</u>	<u>36</u>

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Premises costs		9,114	-	9,114	3,438
Events		28,474	8,000	36,474	14,768
Publicity and evangelism		2,228	-	2,228	1,249
Subscriptions		2,995	-	2,995	1,848
Computer costs		386	-	386	1,874
Equipment and hire		6,569	-	6,569	4,798
Office costs		5,631	-	5,631	5,450
Insurance		1,288	-	1,288	2,464
Motor & travel		15,779	2,132	17,911	8,521
Bookkeeping		1,775	-	1,775	2,392
Legal and professional		1,563	-	1,563	-
Bank charges		126	-	126	115
Sundry		455	-	455	746
Independent examination		540	-	540	540
Depreciation, amortisation and other similar costs		2,631	-	2,631	1,981
Staff costs	8	<u>71,770</u>	<u>19,244</u>	<u>91,014</u>	<u>81,544</u>
		<u>151,324</u>	<u>29,376</u>	<u>180,700</u>	<u>131,728</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

7 Trustees remuneration and expenses

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

Connor Pope

Connor Pope received remuneration of £4,953 (2021: £16,843) during the year and benefits in the form of pension payments of £102 (2021: £353).

Alan Tait

Alan Tait, a former trustee, and his wife are employed by the charity and received remuneration amounting to £10,202 (2021: £13,800) and benefits in the form of pension payments of £212 (2021:£ 227). Note only payments up to December 2022 are disclosed as resignation took place on 1 January 2022.

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	86,783	78,417
Social security costs	2,407	1,488
Pension costs	<u>1,824</u>	<u>1,639</u>
	<u>91,014</u>	<u>81,544</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Staff	<u>4</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year.

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 September 2021	<u>1,555</u>	<u>7,735</u>	<u>9,290</u>
At 31 August 2022	<u>1,555</u>	<u>7,735</u>	<u>9,290</u>
Depreciation			
At 1 September 2021	1,344	3,911	5,255
Charge for the year	<u>52</u>	<u>2,579</u>	<u>2,631</u>
At 31 August 2022	<u>1,396</u>	<u>6,490</u>	<u>7,886</u>
Net book value			
At 31 August 2022	<u>159</u>	<u>1,245</u>	<u>1,404</u>
At 31 August 2021	<u>211</u>	<u>3,824</u>	<u>4,035</u>

10 Debtors

	2022 £	2021 £
Accrued income	5,940	4,853
Other debtors	<u>-</u>	<u>600</u>
	<u>5,940</u>	<u>5,453</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	-	746
Other taxation and social security	6,431	859
Other creditors	332	-
Accruals	<u>30</u>	<u>30</u>
	<u>6,793</u>	<u>1,635</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,824 (2021 - £1,639).

Contributions totalling £332 (2021 - £Nil) were payable to the scheme at the end of the year and are included in creditors.

13 Funds

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	25,776	138,665	(151,324)	13,117
Restricted funds				
Salary fund	24,948	-	(19,244)	5,704
TOYL grant funding	-	8,000	(8,000)	-
Minibus fund	-	2,842	(2,132)	710
	<u>24,948</u>	<u>10,842</u>	<u>(29,376)</u>	<u>6,414</u>
Total funds	<u>50,724</u>	<u>149,507</u>	<u>(180,700)</u>	<u>19,531</u>

The **Salary fund** is grant funding received for wages.

The **TTOYL grant funding** is for running costs of the The Time Of Your Life event.

The **Minibus fund** is for leasing costs of the new vehicle.

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2022**

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General				
General Funds	19,225	101,727	(95,176)	25,776
Restricted funds				
Salary fund	<u>33,500</u>	<u>28,000</u>	<u>(36,552)</u>	<u>24,948</u>
Total funds	<u><u>52,725</u></u>	<u><u>129,727</u></u>	<u><u>(131,728)</u></u>	<u><u>50,724</u></u>

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2022 £
Tangible fixed assets	1,404	-	1,404
Current assets	18,506	6,414	24,920
Current liabilities	<u>(6,793)</u>	<u>-</u>	<u>(6,793)</u>
Total net assets	<u><u>13,117</u></u>	<u><u>6,414</u></u>	<u><u>19,531</u></u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	4,035	-	4,035
Current assets	23,376	24,948	48,324
Current liabilities	<u>(1,635)</u>	<u>-</u>	<u>(1,635)</u>
Total net assets	<u><u>25,776</u></u>	<u><u>24,948</u></u>	<u><u>50,724</u></u>

KIDZ KLUB BRIGHTON & HOVE

England & Wales - Charity number 1126869

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2021

Kidz Klub Brighton & Hove Limited

(A company limited by guarantee)

Charity registration number: 1126869

Company registration number: 6596828

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

KIDZ KLUB BRIGHTON & HOVE LIMITED

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KIDZ KLUB BRIGHTON & HOVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Charity Registration Number	1126869
Company Registration Number	6596828
Trustees	David Etherton Pauline Ransom Connor Pope Ronald White Alan Tant (appointed 1 October 2020)
Secretary	Christopher Jarvis
Registered address	CityCoast Centre North Street Portslade Brighton BN41 1DG
Bankers	Co-operative Bank Delf House Southway Skelmersdale WN8 6WT
Independent Examiner	Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham Chichester West Sussex PO18 8NF

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2021.

Structure, governance and management

Nature of governing document

The company is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 19/05/2008.

Recruitment and appointment of trustees

Trustees are appointed in line with the rules contained in the Memorandum and Articles of Association and must be in full agreement with the aims and objectives of the charity.

Due regard is taken of other charity experience and any specialist skills which may enhance the contribution of a candidate to the charity if elected. A DBS check is mandatory and all directors must sign a declaration which includes a conflict of interest clause.

Induction and training of trustees

New trustees are supplied with information published by the Charity Commission on the responsibilities and expectations of those appointed to charity work.

Latest accounts and statutory information are provided and whatever interview time the new appointee requires with other trustees or senior managers is made available.

Trustees are required to undertake training as and when the need arises in order to ensure that they are up to date with the legal requirements of the role.

Organisational structure

The charitable company is based in Brighton and Hove and works in the surrounding area.

The charity is governed by the trustees, supported by the staff (who are experienced youth workers employed by the charity) and volunteers.

The charity works in partnership with local churches helping youth groups to serve their local communities.

Risk management

The trustees are confident that risks are kept to a minimum through strict financial control with regular reviews and annual audit. The trustees consider that the main risk to the company would be a reduction in the size of the membership or its ability and desire to give. This risk is managed through regular reporting of giving trends and active development of the growing vision. As already reported, membership has increased and the trustees are confident that it will continue increasing at this time.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Objectives and activities

Objects and aims

The Articles of Association define the objectives as being:

- * The advancement of education on the basis of the principles of the Christian Faith in Brighton and Hove and the surrounding area.
- * Fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the company.

Public benefit

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

Achievements and performance

Review of activities

This school year began where the previous one had ended - with us being restricted, due to the pandemic, to offering only weekly online presentations to Kidz Klub children and their families across the city. This continued to be the pattern through the autumn and the winter.

Come the spring, everything changed! From mid-May we were allowed to return to running our 4 live weekly Kidz Klubs across the city! This was great news for many children, although we had to adopt a front-led style with all the children together, rather than mingling and huddling in activities throughout the buildings we use. Numbers returned to pre-pandemic levels quite quickly, to about 100 per week!

Debbie Jarvis and Tina Tant have continued to plan and run a brilliant programme which is used in all our Kidz Klubs across the city.

As restrictions were removed we were able to restart our much-loved Best Behaved Kid trips! They are something the children love and are a way to reward great behaviour and participation!

We were also able to take 17 young people to Dalesdown (West Sussex) for a fantastic youth weekend in May – although this had to be 2 day-trips, rather than a residential event.

Even more exciting, in August we were again able to run our incredibly popular annual youth holiday known as "The Time of Your Life!" Our young people were ecstatic!

There were still restrictions, however. Instead of taking our usual number of around 75 young people, we were limited to just 30. So we took 30 younger youth for 4 days, then brought them home, then took 30 older youth for the next 4 days. That meant that double the number of young people were able to benefit from this fantastic experience!

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

There have been exciting developments on the staff front too. Connor Pope, who has been coming to Kidz Klub since he was 8 (he's now 27) and is our youngest trustee, joined the full-time staff in November. Connor took on the 3-fold role of technical director, youth leader and fundraiser.

We are about to take on a 4th staff member from September. We have longed for this appointment to be possible and, thankfully, it now is.

Alan Tant (husband of Tina, our office manager) is coming on board as our CEO. Alan will be concentrating on the more business areas of the charity – which he is extremely well qualified to do. This will really help develop the charity and give it more credibility in the eyes of major potential funders.

We have moved offices! Towards the end of 2020, we were given notice that the building (where we have had an office since 2008) was being sold and we had to leave by the end of January 2021.

Things moved fast and within a few days we had secured not one, but 3 great offices at the nearby CityCoast Centre in Portslade, with parking space for our rather large 17-seater minibus!

The response from our supporters was equally staggering! Within 3 weeks they had kindly and generously provided finance for the entire rent for the whole of the first 12 months!

We're really looking forward to opening our 5th Klub in September '21 at Church of the Good Shepherd, Dyke Road.

As we consider the future, we are very excited about the prospect of more Kidz Klubs being launched – in partnership with local churches who are very keen to take on board our Kidz Klub model in order to reach and positively impact their community.

We will also be commencing our long-awaited leaders training programme which, we trust, will help secure the ongoing expansion of the charity for years to come.

Financial review

Income for the year amounted to £129,727 (2020: £116,907) and expenditure £131,698 (2020: £99,701). The deficit reduced funds brought forward resulting in £25,806 unrestricted funds and £24,948 restricted funds at the year end.

Policy on reserves

The charitable company carries out a variety of projects. The directors consider that it would be desirable to have a working reserve equivalent to 3 months expenditure. At the present time funds are fully utilised as they become available. The policy will be reviewed regularly.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Investment policy and objectives

The directors have power to make investments as they see fit.

As all funds are used as they become available there are no funds available for investment.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

TRUSTEES' REPORT

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Kidz Klub Brighton & Hove Limited for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 2 March 2022 and signed on its behalf by:

.....
David Etherton
Trustee

KIDZ KLUB BRIGHTON & HOVE LIMITED

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2021 which are set out on pages 8 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Kidz Klub Brighton & Hove Limited (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 Kidz Klub Brighton & Hove Limited 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 Kidz Klub Brighton & Hove Limited 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.

.....
G W Schulz ACMA

Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
Bosham
Chichester
West Sussex
PO18 8NF

2 March 2022

KIDZ KLUB BRIGHTON & HOVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	94,620	28,000	122,620	113,668
Charitable activities	4	7,071	-	7,071	3,110
Investment income	5	36	-	36	129
Total income		<u>101,727</u>	<u>28,000</u>	<u>129,727</u>	<u>116,907</u>
Expenditure on:					
Charitable activities	6	<u>95,176</u>	<u>36,552</u>	<u>131,728</u>	<u>99,701</u>
Total expenditure		<u>95,176</u>	<u>36,552</u>	<u>131,728</u>	<u>99,701</u>
Net income/(expenditure)		<u>6,551</u>	<u>(8,552)</u>	<u>(2,001)</u>	<u>17,206</u>
Net movement in funds		6,551	(8,552)	(2,001)	17,206
Reconciliation of funds					
Total funds brought forward		<u>19,225</u>	<u>33,500</u>	<u>52,725</u>	<u>35,519</u>
Total funds carried forward	13	<u><u>25,776</u></u>	<u><u>24,948</u></u>	<u><u>50,724</u></u>	<u><u>52,725</u></u>

The notes on pages 10 to 19 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

REGISTERED NUMBER: 6596828

BALANCE SHEET AS AT 31 AUGUST 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	9	4,035	4,281
Current assets			
Debtors	10	5,453	4,842
Cash at bank and in hand		<u>42,871</u>	<u>45,428</u>
		48,324	50,270
Creditors: Amounts falling due within one year	11	<u>(1,635)</u>	<u>(1,826)</u>
Net current assets		<u>46,689</u>	<u>48,444</u>
Net assets		<u>50,724</u>	<u>52,725</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		24,948	33,500
Unrestricted income funds			
Unrestricted funds		<u>25,776</u>	<u>19,225</u>
Total funds	13	<u>50,724</u>	<u>52,725</u>

For the financial year ending 31 August 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 8 to 19 were approved by the trustees, and authorised for issue on 2 March 2022 and signed on their behalf by:

.....
David Etherton
Trustee

The notes on pages 10 to 19 form an integral part of these financial statements.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Kidz Klub Brighton & Hove Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

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

Taxation

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

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2021

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Furniture and equipment	25% on reducing balance
Computer equipment	33% on cost

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2021

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 AUGUST 2021**

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations	77,405	-	77,405	72,982
Gift aid reclaimed	11,676	-	11,676	7,686
Grants, including capital grants;				
Grants	<u>5,000</u>	<u>28,000</u>	<u>33,000</u>	<u>33,000</u>
	<u>94,081</u>	<u>28,000</u>	<u>122,081</u>	<u>113,668</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Income from events	<u>7,071</u>	<u>7,071</u>	<u>3,110</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>36</u>	<u>36</u>	<u>129</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 AUGUST 2021**

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Premises costs		3,438	-	3,438	858
Events		14,768	-	14,768	4,880
Publicity and evangelism		1,249	-	1,249	3,940
Subscriptions		1,848	-	1,848	1,241
Computer costs		1,874	-	1,874	818
Equipment and hire		4,798	-	4,798	3,758
Office costs		5,450	-	5,450	4,542
Insurance		2,464	-	2,464	2,399
Motor & travel		8,521	-	8,521	9,569
Bookkeeping		2,392	-	2,392	3,103
Bank charges		115	-	115	43
Sundry		746	-	746	45
Independent examination		540	-	540	510
Depreciation, amortisation and other similar costs		1,981	-	1,981	2,093
Staff costs	8	44,992	36,552	81,544	61,902
		<u>95,176</u>	<u>36,552</u>	<u>131,728</u>	<u>99,701</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2021

7 Trustees remuneration and expenses

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

Connor Pope

Connor Pope received remuneration of £16,843 (2020: £Nil) during the year. Benefits in the form of pension payments of £353 (2020: £Nil) were received.

Tina Tant, wife of Alan Tant, a trustee, received remuneration of £13,800 (2020: £13,175) and benefits in the form of pension payments of £227 (2020: £210).

The only other payments made to the trustees, or any person connected with them, consisted of reimbursements of expenditure incurred on behalf of the charity in furthering the charity's objects.

8 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	78,417	58,782
Social security costs	1,488	1,913
Pension costs	<u>1,639</u>	<u>1,207</u>
	<u>81,544</u>	<u>61,902</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Staff	<u>4</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 AUGUST 2021**

9 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 September 2020	1,555	6,000	7,555
Additions	-	1,735	1,735
	1,555	7,735	9,290
At 31 August 2021	1,555	7,735	9,290
Depreciation			
At 1 September 2020	1,274	2,000	3,274
Charge for the year	70	1,911	1,981
	1,344	3,911	5,255
At 31 August 2021	1,344	3,911	5,255
Net book value			
At 31 August 2021	211	3,824	4,035
At 31 August 2020	281	4,000	4,281

10 Debtors

	2021 £	2020 £
Accrued income	4,853	4,842
Other debtors	600	-
	5,453	4,842
	5,453	4,842

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	746	34
Other taxation and social security	859	1,654
Other creditors	-	138
Accruals	30	-
	1,635	1,826
	1,635	1,826

KIDZ KLUB BRIGHTON & HOVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR YEAR ENDED 31 AUGUST 2021

12 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £1,639 (2020 - £1,207).

13 Funds

	Balance at 1 September 2020 £	Incoming resources £	Resources expended £	Balance at 31 August 2021 £
Unrestricted funds				
General				
General Funds	19,225	101,727	(95,176)	25,776
Restricted funds				
Salary fund	<u>33,500</u>	<u>28,000</u>	<u>(36,552)</u>	<u>24,948</u>
Total funds	<u>52,725</u>	<u>129,727</u>	<u>(131,728)</u>	<u>50,724</u>

The **Salary fund** is grant funding received for wages.

	Balance at 1 September 2019 £	Incoming resources £	Resources expended £	Balance at 31 August 2020 £
Unrestricted funds				
General				
General Funds	4,186	98,907	(83,868)	19,225
Restricted funds				
Salary fund	<u>31,333</u>	<u>18,000</u>	<u>(15,833)</u>	<u>33,500</u>
Total funds	<u>35,519</u>	<u>116,907</u>	<u>(99,701)</u>	<u>52,725</u>

KIDZ KLUB BRIGHTON & HOVE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS
FOR YEAR ENDED 31 AUGUST 2021**

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2021 £
Tangible fixed assets	4,035	-	4,035
Current assets	23,376	24,948	48,324
Current liabilities	<u>(1,635)</u>	<u>-</u>	<u>(1,635)</u>
Total net assets	<u>25,776</u>	<u>24,948</u>	<u>50,724</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 August 2020 £
Tangible fixed assets	4,281	-	4,281
Current assets	16,770	33,500	50,270
Current liabilities	<u>(1,826)</u>	<u>-</u>	<u>(1,826)</u>
Total net assets	<u>19,225</u>	<u>33,500</u>	<u>52,725</u>