

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

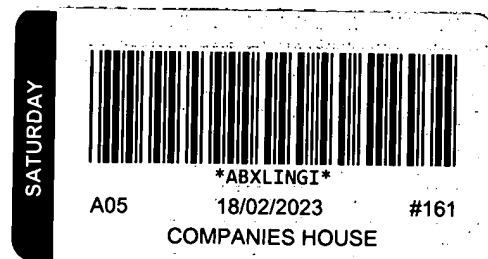
Kidz Klub Brighton & Hove Limited

(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: 6599328

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

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.

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100

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.

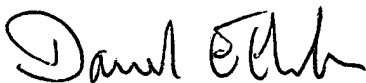
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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



.....
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Independent Examiners Ltd
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Delling Lane
Bosham
Chichester
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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 | <u>151,324</u> | <u>29,376</u> | <u>180,700</u> | <u>131,728</u> |
| 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><u>13,117</u></u> | <u><u>6,414</u></u> | <u><u>19,531</u></u> | <u><u>50,724</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 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> |

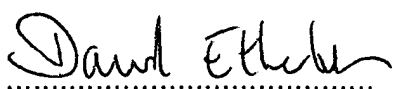
For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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 | 30,545 | 10,842 | 41,387 | 33,539 |
| | <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 | | | | |
| 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 |
| | <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 **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.

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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> |