

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

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

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 residentials!

# **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').

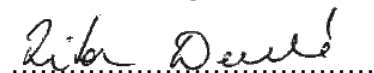
Having satisfied myself that the accounts of Kidz Klub Brighton & Hove Limited are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities 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  
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Delling Lane  
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West Sussex  
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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 £
<b>Income and Endowments from:</b>					
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>
<b>Expenditure on:</b>					
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)
<b>Reconciliation of funds</b>					
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 £
<b>Fixed assets</b>			
Tangible assets	9	<u>119</u>	<u>1,404</u>
		<u>119</u>	<u>1,404</u>
<b>Current assets</b>			
Debtors	10	4,227	5,940
Cash at bank and in hand		<u>19,016</u>	<u>18,980</u>
		23,243	24,920
<b>Creditors: Amounts falling due within one year</b>	11	<u>(445)</u>	<u>(6,793)</u>
<b>Net current assets</b>		<u>22,798</u>	<u>18,127</u>
<b>Net assets</b>		<u>22,917</u>	<u>19,531</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		5,833	6,414
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>17,084</u>	<u>13,117</u>
<b>Total funds</b>	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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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	304	-	304	-
	<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
		<u>157,399</u>	<u>33,747</u>	<u>191,146</u>	<u>180,700</u>



## 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 £
<b>Staff costs during the year were:</b>		
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 No	2022 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 £
<b>Cost</b>			
At 1 September 2022	1,555	7,735	9,290
At 31 August 2023	1,555	7,735	9,290
<b>Depreciation</b>			
At 1 September 2022	1,396	6,490	7,886
Charge for the year	40	1,245	1,285
At 31 August 2023	1,436	7,735	9,171
<b>Net book value</b>			
At 31 August 2023	119	-	119
At 31 August 2022	159	1,245	1,404

### 10 Debtors

	2023 £	2022 £
Accrued income	4,227	5,940

### 11 Creditors: amounts falling due within one year

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

# 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 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	13,117	161,366	(157,399)	17,084
<b>Restricted funds</b>				
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>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	25,776	138,665	(151,324)	13,117
<b>Restricted funds</b>				
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>
<b>Total funds</b>	<u>50,724</u>	<u>149,507</u>	<u>(180,700)</u>	<u>19,531</u>

### 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	<u>17,084</u>	<u>5,833</u>	<u>22,917</u>

	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	<u>13,117</u>	<u>6,414</u>	<u>19,531</u>