UNIQUE KIDZ & CO

England & Wales · Charity number 1131652

Details

Status	Registered
Legal form	Charitable company
Company number	06820293
Registered	2009-09-16
Register	View on the Charity Commission register

Contact

Address	Unique Kidz & Co Woodhill Lane Morecambe LA4 4NW
Phone	01524831132
Email	info@uniquekidzandco.org.uk
Website	www.uniquekidzandco.org.uk

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE TO' ADVANCE THE SOCIAL AND PLAY OPPORTUNITIES OFCHILDREN AND YOUNG PEOPLE WITH ADDITIONAL NEEDS AND DISABILITIES,INCLUDING THEIR SIBLINGS.

Activities: To advance the social and play opportunities of children and young people with additional needs and disabilities and to include their siblings.We do this by providing After School Clubs, Holiday Clubs, Daytime Support, Stay and Play Sessions, Siblings Groups and Youth Clubs. All the sessions take place at the charities rented premises, Unique Kidz and Co Woodhill Lane Morecambe LA4 4NW.

Classification

- **How:** Provides Services
- **What:** Disability, Amateur Sport, Recreation
- **Who:** Children/young People, People With Disabilities

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£680,916	£718,534	£660,994	37
2024-03-31	£679,893	£590,195	£698,612	35
2023-03-31	£542,173	£489,004	£608,914	29
2022-03-31	£492,347	£406,789	-	-
2021-03-31	£458,450	£301,870	-	-

Trustees

Name	Role	Appointed
JANE HALPIN	Chair	
Brett Cooper		2025-09-16
DENISE ARMER		
David Charles Walker		2021-11-15
Dr Joanna Catherine Heaton Marriott		2025-10-10
Jatinder Singh Dhillon		2025-11-11
TRACEY Elkington		

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UNIQUE KIDZ & CO

England & Wales - Charity number 1131652

Accounts

Unique Kidz and Co Annual Report 2024/2025

Unique Kidz and Co

Unique Kidz & Co.

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Unique Kidz & Co.
Charity registration number	1131652
Company registration number	06820293
Principal office and registered office	Woodhill Lane Morecambe Lancashire LA4 4NW
The trustees	Mrs J Halpin Mrs R D Armer Ms T Elkington Mr D Knowles Mr D C Walker
Company secretary	Mrs D Armer
Independent examiner	Phillip Dennison ACA FCCA CWR Chartered Accountants 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

Letter from Jane & Denise

A place to play, make friends, have fun and be unique

We started Unique Kidz and Co in 2009 with a dream to create somewhere for our children and their friends to play, socialise and thrive whilst getting the high quality care and support they required.

Fast forward 15 years and that dream has grown into a community that has supported **187 young people** and delivered **3,799 hours of activities.** We have made incredible impact over the past 12 months especially seeing improvements to our building, approvals for big development plans and growth of the staff team whilst continuing to deliver our core services that are a lifeline to so many.

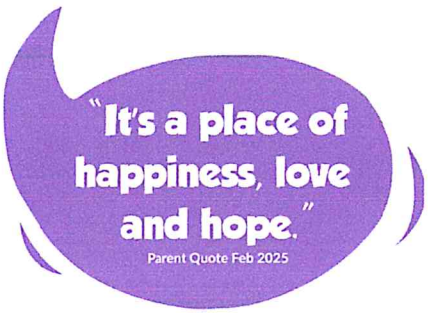
But the truth is, the need for Unique Kidz & Co is bigger than ever – and we are very close to being full.

That's why our focus going forward is to deliver our latest dream – "the big development" which will see us being able to triple our current offering and support so many more young people with disabilities.

Thank you to everyone who helped us get this far. As you read this report, know that you are part of every smile and every success. Together we can make sure that every young person with a disability has a place to belong.

Jane & Denise

Co-Founders, Unique Kidz & Co.



Our Vision

Our vision is a world where every young person with a disability has a safe, welcoming place to go where they can shine. We believe every young person deserves the chance to play, to make friends, to dream big and to grow in an environment where they are not just accepted but celebrated for who they are.

OBJECTIVES AND ACTIVITIES

Our objective is to advance the social and play opportunities for children and young people with additional needs and disabilities and to include their siblings. We are a trusted service for families in the local area for disabled children, young adults and their families.

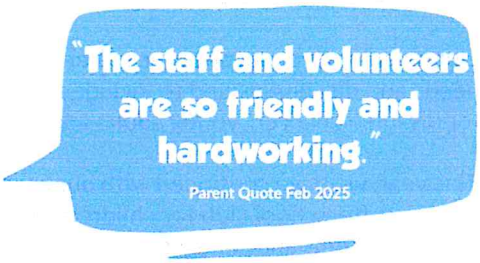
This year, we have continued with our core services:

- Afterschool club for children with disabilities aged 5-19 including transport from local specialist schools and colleges
- Holiday and weekend club for children with disabilities aged 5-19
- 4Ever Unique, our daytime support service for young adults with disabilities aged 18-30
- Stay and play sessions for children under 5 and their parents
- A siblings group for children over 8 who have a sibling with a disability
- A toy library offering local families, schools, nurseries and community groups access to specialist toys and equipment

Through these services we have provided public benefit by:

- Providing young people with disabilities high-quality care and support tailored to their individual needs including OFSTED registered childcare for children with disabilities under the age of 19
- Increasing the opportunities for young people with disabilities to socialise, play and be themselves whilst increasing their confidence and independence
- Allowing parents and carers of young people with disabilities to return to work or have a break from their caring roles in turn reducing families living in poverty and deprivation and improving mental health and quality of life for the whole family
- Providing transport for young people with disabilities allowing them to access our service and the local community
- Raising awareness in the local and wider community of how to be a truly inclusive setting and workplace
- Helping other organisations support the local community through the use of our space
- Providing employment opportunities alongside student/work placements for those interested in working in the childcare or social care sector
- Providing worthwhile volunteering opportunities

Charges to Access Services



Although the cost of providing care for children and adults with additional needs can be significantly higher than those of a mainstream childcare provider, we feel that it is important to keep our charges in line with mainstream after school and holiday clubs in our area. We work hard to subsidise the cost of the care to keep the charges to parents/carers at this rate. Our fees for parents and carers remained the same as the previous year:

- After School Club £10.00 per session from 3pm - 6pm
- Holiday Club / Weekend Club £26.00 per session from 10am - 4pm

The cost of our services to parents are subsided through grants, donations and our own fundraising activities.

The price structure for 4Ever Unique was:

- 3 hours: £36
- 6 hours: £72
- 9 hours: £108

We have Service Level Agreements in place with Lancashire County Council Social Care Team to deliver care for several young people. These places, along with those funded by Continuing Health Care, are not subsidised but charged at the full rate.

We are an approved provider for Break Time funding where we deliver a range of activities for children and young people with special educational needs and/or disabilities who meet the criteria to attend and who do not receive short breaks following a social care assessment of need. Each young person can access up to 78 hours of Break Time activities each year which can be used at Break Time providers. We provide 6 spaces per day in Holiday Club and 3 spaces per Weekend Club for children than have Break Time hours to use. There is a minimum contribution from parents and carers of £3 per hour.

We also currently have 22 children attending our Kidz Club through Break Time Plus which is for young people who receive short breaks following a Child and Family Assessment of need which means they are not eligible for activities funded through Break Time. Break Time Plus is an enhanced level of support for young people with more complex needs who require more than the standard Break Time offer. Of the 22 children we have attending using this funding, 7 use it at our Afterschool Club, 19 use it at our Holiday Club and 8 use it at our Weekend Clubs.

Siblings Group and Stay and Play are both free services and were funded by BBC Children in Need up until January 2025. Going forward we will look to secure other funding to ensure these groups can continue.

BBC Children in Need also funded the salary of 2 of our Playworkers in Kidz Club up until January 2025. Without this funding we are aware that we may need to review costs and secure other grant funding to support the running of Kidz Club over the next 12 months.

To support families financially we:

- Signpost to a number of other local organisations offering relevant support
- Are registered with Ofsted allowing those who are eligible to use Working Family Tax Credits to pay for some of their childcare costs
- Are registered to take a variety of Childcare Vouchers
- Work with families to set up payment plans to allow them to pay smaller, regular amounts on a rolling basis
- Have a Fee Waiver policy in place for families who are identified as requiring financial assistance

ACHIEVEMENTS & PERFORMANCE

It has been a busy 12 months at Unique Kidz & Co with lots of highlights we could mention. We were particularly honoured to receive a visit from the Lord Lieutenant of Lancashire, Amanda Parker who said: *"I've never seen anything like Unique Kidz & Co before. The two ladies who set that up are phenomenal. What two mums can achieve when they really set their minds to it, just blows the mind."*
It was a privilege to show the Lord Lieutenant around Unique Kidz and spend time talking to her about our founders' story and future

Development Update

In July 2024, after 3 years of hard work, we received the fantastic news that our planning application had been approved and ever since then we have been working hard behind the scenes on preparing for our biggest challenge to date. We have strengthened our internal structure, updated groundwork plans to meet planning requirements and put time and effort into planning and preparing to launch our biggest fundraising ask yet. We are now at the point to move forward as quickly as possible with the project with it being our top priority for the next 12-24 months.

Fundraising

Our fundraising team has seen massive growth this year including hiring a new member of the team to focus on community and events fundraising. With this new team member, we have been able to strengthen our fundraising offer and have seen success focusing on corporate support.

This financial year saw the return of our Charity Ball which was our most successful to date raising over £15,000. We also had record amounts raised at our Christmas Fair and introduced new events to our calendar. We hosted a Chamber of Commerce networking breakfast and focused on developing relationships in the local community to increase support levels.

Going forward, we expect the income from fundraising to continue to increase and will monitor levels to ensure we are expanding the team before it reaches maximum capacity. We will also look to work with a Bid Writer to ensure we are continually working on the large development project.

Premises

Our building is fast reaching its capacity and to help with that this year we extended the planning permission for our outdoor cabin in 4Ever Unique which provides additional space for sessions such as our Young Adult Council and Sensory Stories. It also provides much needed meeting space when needed.

We also merged the two offices to create one large office and one separate staff room. This has given the team space away from the office for their breaks, created a more productive team work environment for our office staff and again created an option for staff to use when speaking with families in private.

We have also created a set area for the team to sign in/out and administer and witness medication which was a priority from previous years. This new space gives staff the correct level of privacy and quiet to be able to administer medication to young people correctly.

Looking ahead to 2025/26

With the exciting updates this year around our development plans, it is clear that our priority as a charity now has to be bringing the plans to life. This will require investment into both the management and fundraising team to support the additional workload. We will look to work with an external bid writer in order to maximise our grant applications and to ensure that the development project is constantly being worked on. We will also look to complete the restructure of the management team to ensure clarity for decision making along with growing the Board of Trustees.

In line with the growth we are expecting to happen alongside the development, we will look to invest into new digital infrastructure to highlight who we are and what we do. This will be in the form of a new website that will showcase Unique Kidz and Co.

Towards the end of this financial year, it has become apparent that there may be some funding gaps within our services and it will be a priority to focus on identifying these gaps and opportunities to fill them. We will also look to relaunch our Toy Library, one of our free to use services, in order to maximise reach and ensure it is reaching those who need it.

Following the growth and success of the fundraising team in the last 12 months, we will further strengthen our fundraising offering with a clear focus on increasing corporate support and events. We will continually look to improve our marketing so that we are reaching those who need us and encouraging support from those looking to fundraise for us, which is an area we are keen to grow.

Our goal and priority as a board of trustees now is to deliver on the development project to enable us to triple the number of young people with disabilities we can support and we aim to do this whilst continuing to provide high quality, specialised services that enhance the lives of the young people we support.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Unique Kidz & Co. is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 16th February 2009.

In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

Unique Kidz & Co. is also constituted as a charitable trust registered with the Charity Commission on 16th September 2009.

Trustees and Officers

The Directors of the charitable company (The Charity) are its Trustees for the purpose of Charity Law.

The Trustees and officers serving during the year are:

Mrs J Halpin	Chair
Mrs R D Armer	Secretary
Ms T Elkington	Treasurer
Mr D Knowles	
Mr D C Walker	

Recruitment and Appointment of Trustees

As set out in the Articles of Association Trustees can be appointed in one of two ways:

- appointment by the board (to fill a vacancy or as an additional Trustee) to hold office until the next Annual General Meeting, or;
- elected by the Trustees at the AGM.

The minimum number of Trustees is three and is not subject to any maximum.

No business can be transacted at any General Meeting unless a quorum of three Trustees are present.

The Board of Trustees is responsible for the management of the Charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of service representation, additional support needs, teaching and caring expertise, professional play or management skills and local community connection.

Induction and training of new Trustees

Currently Trustees are appointed by verbal approaches and discussion with existing board members.

The induction process involves prospective Trustees being supplied with a folder containing background information relating to the company and promotional material.

If the prospective Trustees still express an interest, they will meet with a representative of the board who will discuss in more detail the implications of becoming a Trustee and resolve any further enquiries they may have regarding the activities of the organisation and context in which it works.

All Trustees undertake relevant training including safeguarding 1 and 2 in line with their responsibilities for safeguarding young people.

All Trustees are advised of their responsibilities with regard to making up part of the 'Registered Person' for OFSTED purposes.

Risk Management

The Trustees have assessed the risks the Charity faces and are satisfied that there are systems in place or arrangements are in hand to manage the risks that have been identified. The risk management strategy comprises:

- A regular periodic review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the Charity.

In addition to self-management of the main objects of the Charity, the Charity is monitored by OFSTED and the Charity Commission.

The board of Trustees endeavour to meet every 3 months and are ultimately responsible for the strategic direction and policy of the charity.

The general management of the Charity is carried out by the Senior Management Team who report back to the board at each meeting. Representatives of the board also meet with a member of the Senior Management Team each month to offer support, guidance and to receive more in depth feedback.

FINANCIAL OVERVIEW

Financial Performance and Position

Total income for the year amounted to £680,916. £556,969 (82%) was generated by our own activities, £28,364 (4%) by way of voluntary income, £39,266 (6%) by way of Local Authority Service Level agreements and the balance of £56,317 (8%) by way of grants.

The results for the year show a deficit of £37,618, and as at 31 March 2025 total funds carried forward were £660,994 with £14,922 being restricted funds.

Local Authority Service Level Agreements

£38,456 was received from Lancashire County Council under The Breaktime Service Level Agreements.

£810 was received from Lancaster City Council under the Holiday Activities and Food Programme Service Level Agreement.

Grants

Other vital grant funding was received from Children in Need (£32,942), and smaller notable amounts from National Lottery Grant (£13,375), Grantscape (£5,000), Lancaster Mobility Trust (£2,500), 3R Foundation Grant Award (£2,000), and Arnold Clark (£500).

Reserves policy

The Trustees have reviewed the development of the reserves fund in view of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed should be equivalent to one year's running costs to allow Unique Kidz and Co to maintain its charitable activities should there be any short-term delays in funding.

	£
Unrestricted funds	646,072
Less unrestricted fixed assets	(251,877)
Less funds designated to the Building Development Project	(150,000)
Unrestricted funds not committed	**244,195**

The level of unrestricted funds not committed at 31 March 2025 represents 34% of annual running costs. Although the current level of reserves is short of the target the strategy remains to create increased reserves through planned operating surpluses and a review of the activity programme.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 16/9/25 and signed on behalf of the board of trustees by:

Jane Halpin

Mrs J Halpin
Trustee

The Trustees, who are also directors 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).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report to the trustees on my examination of the financial statements of Unique Kidz & Co. ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the financial statements do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

4 the financial statements 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.

Phillip Dennison ACA FCCA
Independent Examiner

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	17,779	10,585	28,364	83,841
Charitable activities	6	513,542	56,317	569,859	543,488
Other trading activities	7	74,557	-	74,557	42,799
Investment income	8	5,368	-	5,368	6,922
Other income	9	2,768	-	2,768	2,843
Total income		614,014	66,902	680,916	679,893
Expenditure					
Expenditure on raising funds:					
Expenditure on raising funds	10	66,413	1,000	67,413	52,187
Expenditure on charitable activities	11	582,676	68,445	651,121	538,008
Total expenditure		649,089	69,445	718,534	590,195
Net income		(35,075)	(2,543)	(37,618)	89,698
Transfers between funds		(16,010)	16,010	-	-
Net movement in funds		(51,085)	13,467	(37,618)	89,698
Reconciliation of funds					
Total funds brought forward		697,157	1,455	698,612	608,914
Total funds carried forward		646,072	14,922	660,994	698,612

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	17	253,424	252,924
Current assets			
Items for resale	18	250	250
Debtors	19	126,944	120,553
Cash at bank and in hand		305,173	346,195
		432,367	466,998
Creditors: amounts falling due within one year	20	24,797	21,310
Net current assets		407,570	445,688
Total assets less current liabilities		660,994	698,612
Net assets		660,994	698,612
Funds of the charity			
Restricted funds		14,922	1,455
Unrestricted funds		646,072	697,157
Total charity funds	22	660,994	698,612

For the year ending 31 March 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 16/9/25, and are signed on behalf of the board by:

Jane Halpin

Mrs J Halpin
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Woodhill Lane, Morecambe, Lancashire, LA4 4NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

3. Accounting polices (continued)

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Under the revaluation policy, the freehold property will be valued every 3 to 5 years by a professionally qualified valuer.

3. Accounting polices (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Setting and play equipment	-	33% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% reducing balance
Computer equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. Accounting polices (continued)

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arise

4. Limited by guarantee

Every trustee of the charity undertakes to contribute such an amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	17,779	-	17,779
Donated goods and services	-	10,585	10,585
	17,779	10,585	28,364

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	70,008	-	70,008
Donated goods and services	-	13,833	13,833
	70,008	13,833	83,841

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Grants	-	56,317	56,317
Holiday Club fees	47,731	-	47,731
After School Club fees	44,622	-	44,622
4Ever Unique fees	381,923	-	381,923
LCC Breaktime & HAF funding	39,266	-	39,266
	513,542	56,317	569,859

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants	-	41,717	41,717
Holiday Club fees	50,416	-	50,416
After School Club fees	38,906	-	38,906
4Ever Unique fees	356,056	-	356,056
LCC Breaktime funding	56,393	-	56,393
	501,771	41,717	543,488

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Fundraising events	74,557	74,557	42,799	42,799

8. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Bank interest	5,368	5,368	6,922	6,922

9. Other income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Sale of items	2,768	2,768	2,843	2,843

10. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Fundraising staff costs	39,605	-	39,605
Other fundraising costs	26,808	1,000	27,808
	66,413	1,000	67,413

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fundraising staff costs	28,997	-	28,997
Other fundraising costs	22,190	1,000	23,190
	51,187	1,000	52,187

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Staff costs	320,325	46,742	367,067
Play and activities costs	21,161	6,542	27,703
Vehicle costs	10,230	5,454	15,684
Other direct costs	16,224	1,023	17,247
Depreciation	20,455	-	20,455
Support costs	194,281	8,684	202,965
	582,676	68,445	651,121

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff costs	269,601	40,974	310,575
Play and activities costs	11,531	4,615	16,146
Vehicle costs	7,347	5,167	12,514
Other direct costs	12,922	583	13,505
Depreciation	24,871	-	24,871
Support costs	142,151	18,246	160,397
	468,423	69,585	538,008

12. Analysis of support costs

	Total 2025 £	Total 2024 £
Staff costs	93,490	55,913
Premises	57,227	66,674
Communications and IT	13,954	10,974
General office	11,425	2,518
Finance costs	144	122
Governance costs	1,790	1,397
Legal and professional fees	4,459	8,166
Depreciation	4,344	6,165
Other support costs	16,132	8,468
	202,965	160,397

13. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	24,799	31,035

14. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500
Other financial services	720	720
	1,220	1,220

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	462,828	367,046
Social security costs	24,230	17,413
Employer contributions to pension plans	13,105	11,023
	500,163	395,482

The average head count of employees during the year was (2024: 35). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Fundraising activities	2	1
Direct charitable work	30	30
Administration and support	5	4
	37	35

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £12,558 (2024: £9,942).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees other than Mrs J Halpin and Mrs R D Armer, who are key management personnel of the charity. Remuneration of key management personnel is detailed in note 16.

Consent for remuneration of the above Trustees was obtained from the Charity Commission on 24th February 2010.

Travel costs were also reimbursed to the above Trustees in relation to their position as employees of the Charity

17. Tangible fixed assets

	Freehold property £	Setting and play equipment £	Fixtures and fittings £	Motor vehicles £	Computer Equipment £	**Total £**
Cost						
At 1 Apr 2024	209,283	82,625	34,185	66,157	34,574	426,824
Additions	-	5,214	5,246	2,526	12,749	25,735
Disposals	-	(4,279)	(339)	(15,392)	(1,990)	(22,000)
At 31 Mar 2025	209,283	83,560	39,092	53,291	45,333	430,559
Depreciation						
At 1 Apr 2024	-	79,769	31,581	29,517	33,033	173,900
Charge for the year	-	4,344	3,873	12,712	3,870	24,799
Disposals	-	(4,278)	(113)	(15,184)	(1,989)	(21,564)
At 31 Mar 2025	-	79,835	35,341	27,045	34,914	177,135
Carrying amount						
At 31 Mar 2025	209,283	3,725	3,751	26,246	10,419	253,424
At 31 Mar 2024	209,283	2,856	2,604	36,640	1,541	252,924

18. Stocks

	2025 £	2024 £
Items for resale	250	250

19. Debtors

	2025 £	2024 £
Trade debtors	61,416	73,998
Prepayments and accrued income	65,322	45,852
Other debtors	206	703
	126,944	120,553

20. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	11,311	13,385
Accruals and deferred income	3,787	2,146
Social security and other taxes	6,346	2,733
Other creditors	3,353	3,046
	24,797	21,310

21. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £13,105 (2024: £11,026).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
General funds	547,157	614,014	(649,089)	(16,010)	496,072
Designated Funds					
Building Development Project	150,000	-	-	-	150,000
	697,157	614,014	(649,089)	(16,010)	646,072

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
General funds	413,914	624,343	(479,610)	(11,490)	547,157
Designated Funds					
Minibus	40,000	-	(40,000)	-	-
Building Development Project	150,000	-	-	-	150,000
	603,914	624,343	(519,610)	(11,490)	697,157

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Donations	-	10,585	(10,585)	-	-
Donated services					
Revenue grants					
CIN – Main Grant	-	32,942	(48,952)	16,010	-
Grantscape	-	5,000	(5,000)	-	-
Lancaster District Mobility Trust	-	2,500	(2,500)	-	-
3R Foundation Grant Award		1,141	(1,141)	-	-
Arnold Clark	-	500	(500)	-	-
National Lottery Grant – Siblings	-	13,375	-	-	13,375
Capital Grants					
3R Foundation Grant Award	-	859	(287)	-	572
Co-op	1,455	-	(480)	-	975
	1,455	66,902	(69,445)	16,010	14,922

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Donations					
Donated services	-	13,833	(13,833)	-	-
Revenue grants					
CIN – Main Grant	-	35,762	(47,252)	11,490	-
Eric Wright Trust – Library	5,000	-	(5,000)	-	-
Lancaster District Mobility Trust	-	2,500	(2,500)	-	-
3R Foundation Grant Award	-	500	(500)	-	-
Co-op	-	1,455	-	-	1,455
Groundwork UK – Tesco	-	500	(500)	-	-
Lancaster District WMF	-	1,000	(1,000)	-	-
	5,000	55,550	(70,585)	11,490	1,455

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	251,877	1,547	253,424
Current assets	418,992	13,375	432,367
Creditors less than 1 year	(24,797)	-	(24,797)
Net assets	646,072	14,922	660,994

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	252,924	-	252,924
Current assets	465,543	1,455	466,998
Creditors less than 1 year	(21,310)	-	(21,310)
Net assets	697,157	1,455	698,612

24. Related parties

Except as outlined in note 17, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

No material donations were made by Trustees to the charity.

UNIQUE KIDZ & CO

England & Wales - Charity number 1131652

Accounts

Unique Kidz and Co
Report of the Trustees for Year Ending March 31st 2024

Unique Kidz and Co

Unique Kidz & Co.

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Unique Kidz & Co.
Charity registration number	1131652
Company registration number	06820293
Principal office and registered office	Woodhill Lane Morecambe Lancashire LA4 4NW
The trustees	Mrs J Halpin Mrs R D Armer Ms T Elkington Mr D Knowles Mr D C Walker
Company secretary	Mrs D Armer
Independent examiner	Phillip Dennison ACA FCCA CWR Chartered Accountants 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Unique Kidz & Co. is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 16th February 2009.

In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

Unique Kidz & Co. is also constituted as a charitable trust registered with the Charity Commission on 16th September 2009.

Trustees and Officers

The Directors of the charitable company (The Charity) are its Trustees for the purpose of Charity Law.

The Trustees and officers serving during the year are detailed above.

Recruitment and Appointment of Trustees

As set out in the Articles of Association Trustees can be appointed in one of two ways:

- appointment by the board (to fill a vacancy or as an additional Trustee) to hold office until the next Annual General Meeting, or;
- elected by the Trustees at the AGM.

The minimum number of Trustees is three and is not subject to any maximum.

No business can be transacted at any General Meeting unless a quorum of three Trustees are present.

The Board of Trustees is responsible for the management of the Charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of service representation, additional support needs, teaching and caring expertise, professional play or management skills and local community connection.

Induction and training of new Trustees

Currently Trustees are appointed by verbal approaches and discussion with existing board members.

The induction process involves prospective Trustees being supplied with a folder containing background information relating to the company and promotional material.

If the prospective Trustees still express an interest, they will meet with a representative of the board who will discuss in more detail the implications of becoming a Trustee and resolve any further enquiries they may have regarding the activities of the organisation and context in which it works.

All Trustees undertake relevant training including safeguarding 1 and 2 in line with their responsibilities for safeguarding young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

All Trustees are advised of their responsibilities with regard to making up part of the 'Registered Person' for OFSTED purposes.

Risk Management

The Trustees have assessed the risks the Charity faces and are satisfied that there are systems in place or arrangements are in hand to manage the risks that have been identified. The risk management strategy comprises:

- A regular periodic review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the Charity.

In addition to self-management of the main objects of the Charity, the Charity is monitored by OFSTED and the Charity Commission.

The board of Trustees endeavour to meet every 3 months and are ultimately responsible for the strategic direction and policy of the charity.

The general management of the Charity is carried out by Mrs J Haplin and Mrs D Armer (Trustees) who report to the board at each meeting.

OBJECTIVES AND ACTIVITIES

Our objective is to advance the social and play opportunities for children and young people with additional needs and disabilities and to include their siblings.

We are a trusted service for families in the local area for disabled children, young adults and their families.

The activities delivered by Unique Kidz and Co Charity in pursuit of the objectives of the Charity include the following:

After School Club

After School Club is open from 3-6pm, 5 days a week during term time for 38 weeks of the year excluding Bank Holidays. The club provides children between the ages of 5 up to 19 a chance to relax in a safe environment following their school day whilst allowing parents to continue working, training or spending time with their other children. The children have the space to play freely or take part in a range of planned activities. Each term has specific themes linking to current topics or affairs and the staff work hard to plan and deliver engaging sessions that meet the wide range of needs of the children. BBC Children in Need fund the salaries of two of our Playworkers who work in After School Club.

Children are collected from local special and mainstream schools in our wheelchair accessible minibuses or parents/carers can also drop children off themselves. On average, 10 children attend each night which has increased from last year.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Holiday Club

Holiday Club is open from 10am-4pm, 5 days a week over 14 weeks of the year excluding Bank Holidays. On average, 19 children attend each session which is a small increase from the previous year. Different groups of children aged from 5 up to 19 attend during the holiday clubs giving them all the opportunity to form new friendships. Each holiday club has a theme and our experienced staff support the children to play differentiating the activities to meet the children's individual needs. BBC Children in Need fund two of our Playworkers who work in Holiday Club. The children have been able to benefit from many trips in our local and wider community which we restricted in recent previous years due to the pandemic. These have included going to outward bound centres, sensory centres, local towns, swimming, cinema and bowling. We will continue to plan and deliver fun and engaging trips for the children to give them as many opportunities as possible to experience new and fun things.

We have continued to receive funding from the Healthy Activities and Food government scheme (HAF) that has allowed us to provide free holiday club sessions to all eligible children with SEN over the Easter, Summer and Christmas holidays. We have also run twice weekly evening sessions during these holiday clubs which has provided a healthy meal and activity for these children.

Weekend Club

This year we have successfully delivered regular monthly weekend clubs for children aged 5 up to 19. These sessions run in a similar way to our Holiday Club and are run by our core team of staff. Due to the popularity of these sessions last year, we have increased the number of sessions to two per month and have an average of 11 children attending each. Due to the increasing popularity of these sessions, we will look to put a team of weekend staff in place to ensure that these sessions can continue to grow.

Stay and Play

Our Stay and Play group runs twice a week during term time every Wednesday and Thursday for babies and children under 5 and their parents/carers. Each session is planned and delivered by two Playworkers who are funded by BBC Children in Need. One session is a traditional "stay and play" where children are encouraged to play with each other, supported by our Playworkers whilst the parents and carers can support each other and offer advice. The second session is more sensory based and offers children and parents/carers the opportunity to experience different sensory techniques to encourage overall development.

The sessions are a fantastic way for parents and carers to become familiar with our services and building and we are seeing a high percentage booking their children into after school and holiday clubs once they are at school. We have continued to run half-termly weekend drop in stay and play sessions which have been really popular and seem to bring more new people to the regular stay and play sessions.

Siblings Group

Our Siblings Group meets twice a month for one evening session and one weekend session and is funded by BBC Children in Need. Two support workers deliver a variety of sessions based on the children's suggestions and activities that will encourage the children to talk and support each other.

OBJECTIVES AND ACTIVITIES (CONTINUED)

4Ever Unique Daytime Support

4Ever Unique has grown to have 38 young adults regularly accessing the service during the year. It is open 5 days a week, 52 weeks of the year (excluding Bank Holidays) from 9am-6pm. It provides young adults with an opportunity to work towards their own goals, build on communication skills, problem solve and gain confidence by getting involved in activities within the local community. Places are commissioned through Social Services, NHS Continuing Health Care, are paid through a Direct Payment from a young persons agreed budget or the young person is able to pay themselves. We continue to use our accessible minibuses to allow the young adults to access the local community during the day and to collect young adults from local specialist colleges during term time.

We have seen an unusually large increase in the number of young adults accessing 4Ever Unique this year due to a high number leaving our Kidz Club service over the summer of 2023 and transitioning straight into our young adults service. This has shown us that families are choosing to stay with us and how important transition from our children's service to adults is which we will look to improve over the next year. 4Ever Unique now has a waiting list in place for young adults to use the service.

This year our regular weekend sessions have continued to run and remain popular. We plan to increase the number of sessions per month to suit family's needs over the next 12 months whilst also changing the format of the sessions so that they can reach a wider audience.

The service was inspected from Lancashire County Council in Spring 2023 and received a good report. The team are working with the council on an action plan to maintain our standards.

Staffing and Funding

Each club (excluding Siblings Group) operate on a minimum ratio of staff to young person of 1:4. A small number of children and young people require additional support and staffing for this is funded by Lancashire County Council Special Educational Needs and Disabilities Team, Social Care Teams or NHS Continuing Health Care.

The club's "Fee Waiver Policy" continued to be in place allowing staff, if required, to identify a family in need and offer financial support to enable their child or young adult to continue accessing sessions have continuity of support at Unique Kidz and Co during any difficult financial situation.

Staffing levels have remained consistent throughout this year however it is clear that we will need to employ more staff across the charity to be able to meet demand and increase numbers in Kidz Club and 4Ever Unique.

It is evident that the Senior Management Team will need to change over the next 12 months and the Board of Trustees will look to create a new role to specifically support the services we provide.

Toy Library

The Toy Library offers families the opportunity to borrow specialist toys and equipment that might otherwise be too expensive or not worth purchasing for part time use. The Toy Library opened during the pandemic and has continued to run and the storage costs for this year were covered by the Eric Wright Trust which has allowed the charity to employ a casual staff member in place to coordinate the bookings and deliveries. Due to its popularity, a permanent staff member will be required within the next 12 months.

OBJECTIVES AND ACTIVITIES (CONTINUED)

How our activities deliver public benefit

- By providing OFSTED registered childcare for children with disabilities and additional needs all year round, to fit in with the requirements of the academic year and the needs of working families.
- Giving children with disabilities the best quality OFSTED registered childcare and social opportunities and play resources available and providing services local parents would have to travel much further to obtain if we weren't here.
- Giving young adults with disabilities a high-quality service that meets their needs and increases their confidence and independence within the local community.
- Helping parents and carers of children and adults with disabilities return to work instead of having to care for their children full time, meaning that less families are living in poverty and deprivation. This creates better mental health and quality of life for both the children and young adults in our care and their families and carers.
- Raising awareness of how to be truly inclusive in childcare and daytime support settings and the workplace with our unique training programmes.
- Helping other organisations serve the community through the use of our space at Woodhill Lane.
- Helping inspire small businesses and charities through our regular networking and public speaking appointments.
- In addition to offering employment, we are also a provider of teacher training and student placements for people who want to become childcare professionals.
- We support our community by providing worthwhile volunteering opportunities and work experience for people who want to pursue a career in specialist childcare, social care or healthcare/nursing.
- Offering families, schools and nurseries access to specialist toys and equipment through our Toy Library.

Charges to Access Services

Although the cost of providing care for children and adults with additional needs can be significantly higher than those of a mainstream childcare provider, we feel that it is important to keep our charges in line with mainstream after school and holiday clubs in our area. We work hard to subsidise the cost of the care to keep the charges to parents/carers at this rate. Our fees for parents and carers remained the same as the previous year:

- After School Club £10.00 per session from 3:15pm - 6:00pm
- Holiday Club / Weekend Club £26.00 per session from 10:00am - 4:00pm

The cost of our services to parents are subsided through grants, donations and our own fundraising activities.

The price structure for 4Ever Unique was:

- 3 hours: £35
- 6 hours: £66
- 9 hours: £99

We have individual Service Level Agreements in place with Lancashire County Council Social Care Team to deliver care for several children and young adults to attend sessions at After School Clubs,

OBJECTIVES AND ACTIVITIES (CONTINUED)

Holiday Clubs and 4Ever Unique. These places, along with those funded by Continuing Health Care, are not subsidised but charged at the full rate.

Siblings Group and Stay and Play are both free services fully funded by BBC Children in Need. Following the completion of our second year grant report, we received the following feedback:

"I have loved learning more about what you have done this year and the impact it has on your young people. Your outcomes and examples were wonderful, in particular I loved hearing the creative ways of gathering feedback and communicating with your young people in such creative and personalised ways such as the switches and sound buttons. It's also clear how much you work with each child as an individual, supporting them to reduce stress, have fun and be independent."

The Toy Library remains a free service funded by Unique Kidz and Co and the Eric Wright Trust.

We continue to be an approved Breaktime Provider with Lancashire County Council and with this funding we can provide sessions to Breaktime members for a reduced rate during after school club, holiday club and weekend clubs.

Unique Kidz and Co:

- signposts parents to a number of local organisations offering relevant support and are happy to work with parents and carers to find funding streams for them to access other services.
- is registered with Ofsted therefore parents who are eligible to Working Family Tax Credits can use this to pay for some of the costs of childcare.
- is registered to take a variety of Childcare Vouchers.
- works with parents to set up standing orders to pay smaller regular amounts on a rolling basis to spread the cost of Clubs over the year. Parents can pay by cash, cheque or BACS.

Transport

We continue to collect children and young adults from the two local specialist schools and colleges. Transport can be a major barrier to parents accessing activities for their disabled children and young people. Staff who drive the Minibuses are "TOPS" trained which includes how to clamp wheelchairs and how to use the lift. An escort is always on the minibus to support the children and young people.

The charity purchased a brand new minibus in September 2023 allowing us to collect more children from specialist schools during term time whilst also enabling our young adults to access the community in larger groups during the day. We have also employed an additional driver which enables every service to access the local community more often.

ACHIEVEMENTS AND PERFORMANCE

Achievement and Performance to Date

2010	Rated as outstanding by OFSTED following their first Inspection
2011	Trustee Denise Armer attended a reception at No.10 Downing Street
	David Morris MP tabled an Early Day Motion in Parliament in support of Unique Kidz and Co
2012	Enterprise Vision Award (EVA) for best New Business
2012	The Selnet (Social Enterprise Lancashire Network) Small Social Enterprise Award
2013	EVA Award - Inspirational Woman of the Year
2013	Social Enterprise North West (SENW) Small Social Enterprise Award
	National Mumpreneur Award for Best Supporting Business
2014	EVA Award Best Small Business Award
	Rated Outstanding following a further OFSTED Inspection
	Finalists in the Inspiring Woman Awards Entrepreneur Category
	Listed in the Independent on Sunday Newspaper Happy List
2015	David Morris MP tabled an Every Day Motion in Parliament in support of Unique Kidz and Co
	Emma Pearson won the CVS Young Volunteer Award
2016	4Ever Unique – Daytime Support Service opened, providing daytime support to young adults with disabilities ages 16 to 25.
	Ofsted visit - all our conditions were "Met" (as we no longer deliver services to the "Early Years Foundation Stage" our quality and standards are measured differently than in previous years)
	Shortlisted for The Northern Enterprise Awards Manchester for the Resilience Award
2017	College Club opened.
	BBC Radio Lancashire Broadcast live from our Building
2018	Simon Antrobus, CEO of BBC Children in Need visited Unique Kidz and Co. He wrote a report about his time spent at the club which can be found on the Children in Need website.
	BBC Northwest Tonight did a live broadcast from our building celebrating CIN. Two of our team took part in the Pedal for Pudsey with Graham Liver cycling around the area visiting local Primary Schools.
	Won the "Visitor Newspaper" Sunshine Award for Care.
	Won "Best Stand" at the first North Lancs Business Expo
	Delivered disability friendly ice-skating sessions, working with Lancaster on Ice
2019	Celebrated Unique Kidz and Co.'s 10th Birthday
	Won BBC Radio Lancashire Community Hero Award
2020	Successfully supported families in person and virtually throughout the Covid-19 pandemic
2021	Purchased our building on Woodhill Lane and the adjacent field on Acre Moss Lane.
	Graham Liver joined Suzie Hayman as a Charity Patron.
2022	Successful planning application for a cabin adjacent to 4Ever Unique for service delivery
2023	Purchased new minibus
	Finalists in the Red Rose Awards 2024
	Submitted the final plans for the extension of the building and development of the adjacent field

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fundraising

Due to maternity leave within the Fundraising Team this year, it proves difficult to maintain the same level of fundraising and to increase fundraising events. Previous successes such as Wagz and Walkz, Christmas Fair and Sensory Grotto continued whilst some events such as the Charity Ball were put on pause.

Fundraising is back to full strength and will need to be more strategic as the planning application for the extension and development has now been submitted which will require a high level of funding if approved. The Board of Trustees will continue to monitor fundraising and intend to expand the team within the next 12 months.

Premises

Currently, the building is wheelchair accessible with disabled toilets and changing facilities, mobile hoists and a wheelchair accessible playground. It is all set on one level and consists of 3 service rooms including a sensory room, where we deliver out childcare and daytime support services along with an office, kitchen and toilets. We also have a small cabin in the outside area that surrounds 4Ever Unique. At the end of this year, we rearranged the two staff offices to create one main staff office and a separate staff room/meeting room. This has been a huge success as it has allowed staff in the office to work closer together whilst also giving the staff team their own space to enjoy their breaks. Next year, we will look to make improvements to the hallway area to address the current storage issues.

The planning application has been submitted for the extension of the building and development of the field adjacent to our building and we excitedly await the decision. If planning permission is approved, the Board of Trustees will work quickly to put expansion plans in place alongside a robust funding strategy.

Future Plans

This year we have developed our staff benefit package and we would like to continue reviewing this annually to reward our team and attract new staff. The additions this year include a group income protection scheme which provides all permanent staff with access to certain healthcare benefits alongside financial support for long term health conditions.

The majority of our services now have waiting lists in place and as a Board of Trustees we are very aware that many more families need our support. Over the next 12 months, we will look to connect with individuals within the local and wider community who may be able to support our expansion plans. We will also be looking for strategic partnerships to align with our funding needs.

Our goal remains for Unique Kidz and Co to be open 7 days a week and we have continue to work towards this. We would like to develop our staff team so that there is capacity to consider expanding current services and starting new ones.

As Trustees our vision is to always provide a high-quality specialised setting and as such, we are always looking at ways to enhance the lives of the children and young adults with disabilities who come to any of our services and their families.

FINANCIAL OVERVIEW

Financial Performance and Position

Total income for the year amounted to £679,893. £497,942 (73%) was generated by our own activities, £83,841 (13%) by way of voluntary income, £56,393 (8%) by way of Local Authority Service Level agreements and the balance of £41,717 (6%) by way of grants.

The results for the year show a surplus of £89,698, and as at 31 March 2024 total funds carried forward were £698,612 with £1,455 being restricted funds.

Local Authority Service Level Agreements

£40,935 was received from Lancashire County Council under The Breaktime Service Level Agreements.

£15,458 was received from Lancaster City Council under the Holiday Activities and Food Programme Service Level Agreement.

Grants

Other vital grant funding was received from Children in Need (£35,763), and smaller notable amounts from Lancaster Mobility Trust (£2,500), Co-op (£1,454), Lancaster District WMF (£1,000), Groundwork UK – Tesco (£500) and 3R Foundation Grant Award (£500).

Reserves policy

The Trustees have reviewed the development of the reserves fund in view of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed should be equivalent to one year's running costs to allow Unique Kidz and Co to maintain its charitable activities should there be any short-term delays in funding.

	£
Unrestricted funds	697,157
Less unrestricted fixed assets	(252,924)
Less funds designated to the Building Development Project	(150,000)
Unrestricted funds not committed	**294,233**

The level of unrestricted funds not committed at 31 March 2024 represents 50% of annual running costs. Although the current level of reserves is short of the target the strategy remains to create increased reserves through planned operating surpluses and a review of the activity programme.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 27/9/24 and signed on behalf of the board of trustees by:

Jane Halpin

Mrs J Halpin
Trustee

The Trustees, who are also directors 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).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report to the trustees on my examination of the financial statements of Unique Kidz & Co. ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the financial statements do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

4 the financial statements 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.

P Dennison

Phillip Dennison ACA FCCA
Independent Examiner

CWR Chartered Accountants
20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 **Total funds** £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	70,008	13,833	83,841	34,582
Charitable activities	**6**	501,771	41,717	543,488	465,046
Other trading activities	**7**	42,799	–	42,799	35,744
Investment income	**8**	6,922	–	6,922	911
Other income	**9**	2,843	–	2,843	5,890
Total income		624,343	55,550	679,893	542,173
Expenditure					
Expenditure on raising funds:					
Expenditure on raising funds	**10**	51,187	1,000	52,187	45,186
Expenditure on charitable activities	**11**	468,423	69,585	538,008	443,786
Other expenditure	**13**	–	–	–	32
Total expenditure		519,610	70,585	590,195	489,004
Net income		104,733	(15,035)	89,698	53,169
Transfers between funds		(11,490)	11,490	–	–
Net movement in funds		93,243	(3,545)	89,698	53,169
Reconciliation of funds					
Total funds brought forward		603,914	5,000	608,914	555,745
Total funds carried forward		697,157	1,455	698,612	608,914

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**18**	252,924	234,546
Current assets			
Items for resale	**19**	250	250
Debtors	**20**	120,553	73,029
Cash at bank and in hand		346,195	324,166
		466,998	397,445
Creditors: amounts falling due within one year	**21**	21,310	23,077
Net current assets		445,688	374,368
Total assets less current liabilities		698,612	608,914
Net assets		698,612	608,914
Funds of the charity			
Restricted funds		1,455	5,000
Unrestricted funds		697,157	603,914
Total charity funds	**23**	698,612	608,914

For the year ending 31 March 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27/9/24, and are signed on behalf of the board by:

Jane Halpin

Mrs J Halpin
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Woodhill Lane, Morecambe, Lancashire, LA4 4NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

3. Accounting polices (continued)

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Under the revaluation policy, the freehold property will be valued every 3 to 5 years by a professionally qualified valuer.

3. Accounting polices (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Setting and play equipment	-	33% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% reducing balance
Computer equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. **Accounting policies** *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. **Accounting policies** *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. **Limited by guarantee**

Every trustee of the charity undertakes to contribute such an amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee.

5. **Donations and legacies**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	70,008	–	70,008
Donated goods and services	–	13,833	13,833
	70,008	13,833	83,841

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	29,342	–	29,342
Donated goods and services	–	5,240	5,240
	29,342	5,240	34,582

6. **Charitable activities**

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Grants	–	41,717	41,717
Holiday Club fees	50,416	–	50,416
After School Club fees	38,906	–	38,906
4Ever Unique fees	356,056	–	356,056
LCC Breaktime & HAF funding	56,393	–	56,393
	501,771	41,717	543,488

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants	–	45,121	45,121
Holiday Club fees	52,700	–	52,700
After School Club fees	48,027	–	48,027
4Ever Unique fees	258,846	–	258,846
LCC Breaktime funding	60,352	–	60,352
	419,925	45,121	465,046

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Fundraising events	42,799	42,799	35,744	35,744

8. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest	6,922	6,922	911	911

9. Other income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Sale of items	2,843	2,843	5,890	5,890

10. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Fundraising staff costs	28,997	–	28,997
Other fundraising costs	22,190	1,000	23,190
	51,187	1,000	52,187

10. Expenditure on raising funds *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Fundraising staff costs	25,472	–	25,472
Other fundraising costs	19,164	550	19,714
	44,636	550	45,186

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Staff costs	269,601	40,974	310,575
Play and activities costs	11,531	4,615	16,146
Vehicle costs	7,347	5,167	12,514
Other direct costs	12,922	583	13,505
Depreciation	24,871	–	24,871
Support costs	142,151	18,246	160,397
	468,423	69,585	538,008

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff costs	208,249	35,048	243,297
Play and activities costs	10,725	8,994	19,719
Vehicle costs	9,964	–	9,964
Other direct costs	9,485	2,930	12,415
Depreciation	12,472	–	12,472
Support costs	142,065	3,854	145,919
	392,960	50,826	443,786

12. Analysis of support costs

	Total 2024	Total 2023
	£	£
Staff costs	55,913	61,415
Premises	66,674	52,611
Communications and IT	10,974	10,024
General office	2,518	2,518
Finance costs	122	156
Governance costs	1,397	1,510
Legal and professional fees	8,166	5,678
Depreciation	6,165	6,165
Other support costs	8,468	5,842
	160,397	145,919

13. Other expenditure

	Unrestricted Funds	**Total Funds 2024**	Unrestricted Funds	Total Funds 2023
	£	**£**	£	£
PAYE interest paid	–	–	32	32

14. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	31,035	18,637

15. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500
Other financial services	720	720
	1,220	1,220

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	367,046	307,824
Social security costs	17,413	13,937
Employer contributions to pension plans	11,026	8,423
	395,485	330,184

The average head count of employees during the year was 35 (2023: 29). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Fundraising activities	1	1
Direct charitable work	30	25
Administration and support	4	3
	35	29

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £9,942 (2023: £6,240).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees other than Mrs J Halpin and Mrs R D Armer, who are key management personnel of the charity. Remuneration of key management personnel is detailed in note 16.

Consent for remuneration of the above Trustees was obtained from the Charity Commission on 24th February 2010.

Travel costs were also reimbursed to the above Trustees in relation to their position as employees of the Charity.

18. Tangible fixed assets

	Freehold property £	Setting and play equipment £	Fixtures and fittings £	Motor vehicles £	Computer Equipment £	**Total £**
Cost						
At 1 Apr 2023	209,283	81,877	33,085	18,592	34,574	377,411
Additions	–	748	1,100	47,565	–	49,413
At 31 Mar 2024	209,283	82,625	34,185	66,157	34,574	426,824
Depreciation						
At 1 Apr 2023	–	69,349	29,344	17,304	26,868	142,865
Charge for the year	–	10,420	2,237	12,213	6,165	31,035
At 31 Mar 2024	–	79,769	31,581	29,517	33,033	173,900
Carrying amount At 31 Mar 2024	209,283	2,856	2,604	36,640	1,541	252,924
At 31 Mar 2023	209,283	12,528	3,741	1,288	7,706	234,546

19. Stocks

	2024 £	2023 £
Items for resale	250	250

20. Debtors

	2024 £	2023 £
Trade debtors	73,998	47,878
Prepayments and accrued income	45,852	25,151
Other debtors	703	–
	120,553	73,029

21. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	13,385	11,676
Accruals and deferred income	2,146	2,692
Social security and other taxes	2,733	4,552
Other creditors	3,046	4,157
	21,310	23,077

22. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,026 (2023: £8,423).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	**At 31 March 2024 £**
General funds	413,914	624,343	(479,610)	(11,490)	547,157
Designated Funds					
Minibus	40,000	-	(40,000)	-	-
Building Development Project	150,000	-	-	-	150,000
	603,914	624,343	(519,610)	(11,490)	697,157

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	400,418	491,812	(437,628)	(40,688)	413,914
Designated Funds					
Minibus	-	-	-	40,000	40,000
Building Development Project	150,000	-	-	-	150,000
	550,418	491,812	(437,628)	(688)	603,914

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Donations	–	13,833	(13,833)	–	-
Donated services					
Revenue grants					
CIN – Main Grant	-	35,763	(47,253)	11,490	-
Eric Wright Trust – Library	5,000	-	(5,000)	-	-
Lancaster District Mobility Trust	-	2,500	(2,500)	-	-
3R Foundation Grant Award		500	(500)	-	-
Co-op	-	1,455		-	1,455
Groundwork UK – Tesco	-	500	(500)	-	-
Lancaster District WMF	-	1,000	(1,000)	-	-
	5,000	55,550	(70,585)	11,490	1,455

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Donations					
Donated services	-	5,240	(5,240)	-	-
Revenue grants					
CIN – Main Grant	5,327	36,521	(42,536)	688	-
CIN – additional funding	-	500	(500)	-	-
Eric Wright Trust – Jubilee celebrations	-	100	(100)	-	-
Eric Wright Trust – Library	-	5,000	-	-	5,000
Arnold Clark	-	2,000	(2,000)	-	-
Lancaster Mobility Trust	-	1,000	(1,000)	-	-
	5,327	50,361	(51,376)	688	5,000

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	252,924	–	252,924
Current assets	465,543	1,455	466,998
Creditors less than 1 year	(21,310)	–	(21,310)
Net assets	697,157	1,455	698,612

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	234,546	–	234,546
Current assets	392,445	5,000	397,445
Creditors less than 1 year	(23,077)	–	(23,077)
Net assets	603,914	5,000	608,914

25. Related parties

Except as outlined in note 17, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

No material donations were made by Trustees to the charity.

UNIQUE KIDZ & CO

England & Wales - Charity number 1131652

Accounts

Registered Office
20 Mannin Way, Lancaster Business Park,
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CWR
Chartered Accountants

Your Ref

Our Ref MR/PD/U507

Directors
Jeff Bellamy BSc FCA
Peter Bracewell BSc FCA
Phillip Dennison FCCA ACA
Graham Howse BSc FMAAT
Rob Mitchell BSc FCA

1st November 2023

Companies House
Crown Way
Cardiff
CF14 3UZ

Dear Sir

Unique Kidz & Co. - 06820293

On behalf of the above we enclose herewith a copy of the company accounts for the year ended 31st March 2023 duly signed.

Yours faithfully

Director

CWR is the trading name of CW&R Limited, a company registered in England and Wales, number 05568929
Registered to carry on audit work in the UK by The Institute of Chartered Accountants in England and Wales

COMPANY REGISTRATION NUMBER: 06820293
CHARITY REGISTRATION NUMBER: 1131652

Unique Kidz & Co.

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

Unique Kidz & Co.

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Unique Kidz & Co.
Charity registration number	1131652
Company registration number	06820293
Principal office and registered office	Woodhill Lane Morecambe Lancashire LA4 4NW
The trustees	Mrs J Halpin Mrs R D Armer Ms T Elkington Mr D Knowles MR D C Walker
Company secretary	Mrs R D Armer
Independent examiner	Phillip Dennison ACA FCCA 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Unique Kidz & Co. is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 16th February 2009.

In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

Unique Kidz & Co. is also constituted as a charitable trust registered with the Charity Commission on 16th September 2009.

Trustees and Officers

The Directors of the charitable company (The Charity) are its Trustees for the purpose of Charity Law.

The Trustees and officers serving during the year are detailed on page 1.

Recruitment and Appointment of Trustees

As set out in the Articles of Association Trustees can be appointed in one of two ways:

- appointment by the board (to fill a vacancy or as an additional Trustee) to hold office until the next Annual General Meeting, or;
- elected by the Trustees at the AGM.

The minimum number of Trustees is three and is not subject to any maximum.

No business can be transacted at any General Meeting unless a quorum of three Trustees are present.

The Board of Trustees is responsible for the management of the Charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of service representation, additional support needs, teaching and caring expertise, professional play or management skills and local community connection.

Induction and Training of New Trustees

Currently Trustees are appointed by verbal approaches and discussion with existing board members.

The induction process involves prospective Trustees being supplied with a folder containing background information relating to the company and promotional material.

If the prospective Trustees still express an interest, they will meet with a representative of the board who will discuss in more detail the implications of becoming a Trustee and resolve any further enquiries they may have regarding the activities of the organisation and context in which it works.

All Trustees undertake relevant training including safeguarding 1 and 2 in line with their responsibilities for safeguarding young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

All Trustees are advised of their responsibilities with regard to making up part of the 'Registered Person' for OFSTED purposes.

Risk Management

The Trustees have assessed the risks the Charity faces and are satisfied that there are systems in place or arrangements are in hand to manage the risks that have been identified. The risk management strategy comprises:

- A regular periodic review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the Charity.

In addition to self-management of the main objects of the Charity, the Charity is monitored by OFSTED and the Charity Commission.

The board of Trustees endeavour to meet every 3 months and are ultimately responsible for the strategic direction and policy of the charity.

The general management of the Charity is carried out by Mrs J Halpin and Mrs D Armer (Trustees) who report to the board at each meeting.

OBJECTIVES AND ACTIVITIES

In 2022/23, Unique Kidz and Co focused on maintaining all its services ensuring their safe delivery since the end of the global pandemic. Following national guidelines, personal protective equipment was removed and the virtual sessions that we had provided through the pandemic came to an end as we started to increase the number of extra in person sessions that we ran.

Our objective is to advance the social and play opportunities for children and young people with additional needs and disabilities and to include their siblings. We do this by providing After School Clubs, Holiday Clubs, Daytime Support (including evening and weekend social sessions), Stay and Play Sessions, Siblings Groups and Weekend Clubs.

We aim to be a trusted service for families in the local area for disabled children, young adults and their families.

The activities delivered by Unique Kidz and Co Charity in pursuit of the objectives of the Charity include the following:

After School Club

Our After School Club is open from 3pm - 6pm, 5 days a week during term time for 38 weeks of the year excluding Bank Holidays. The club provides children between the ages of 5 to 19 a chance to relax in a safe environment following their school day. The children have the option of taking part in planned activities, playing in the sensory area and outside or relaxing with friends. Our staff work hard to plan and deliver engaging sessions that support the children with learning how to socialise and play. BBC Children in Need fund the salaries of two of our Playworkers who work in After School Club. Children are collected from local special and mainstream schools in our wheelchair accessible minibuses or parents/carers can also drop children off themselves. We also have children who use local council

OBJECTIVES AND ACTIVITIES (CONTINUED)

transport with escorts that is arranged separately to our service. On average, 8 children attend each night and we will look to increase this steadily over the next year.

Holiday Club

Holiday Club is open from 10am-4pm, 5 days a week over 14 weeks of the year excluding Bank Holidays and the service was able to remain fully open this year. On average, 17 children attend each session. Different groups of children/young adults aged between 5 and 19 attend during the holiday clubs giving them all the opportunity to form new friendships. Our experienced staff support the children and young adults to build and maintain friendships and learn new skills via play. BBC Children in Need fund two of our Playworkers who work in Holiday Club. The children and young people have been able to benefit from lots of trips and activities which we restricted in recent previous years. These have included going to the beach, cinema, sensory centres, crazy golf, bowling and swimming. We will continue to plan and deliver fun and engaging trips for the young people to give them as many opportunities as possible to experience new and fun things.

We have continued to receive funding from the Healthy Activities and Food government scheme that has allowed us to provide free holiday club sessions to all eligible children with SEN over the Easter, Summer and Christmas holidays. We have also run twice weekly evening sessions during these holiday clubs which has provided a healthy activity and meal for these children.

Weekend Club

This year we have successfully run a regular monthly weekend club for children aged 5-19. These sessions run in a similar way to our Holiday Club and are run by our core team of staff. This year these sessions have grown in popularity with an average of 13 children attending per session. Due to ensuring safe staffing levels we have not been able to increase the number of weekend sessions we offer per month but we will look to do this over the next 12 months.

Stay and Play

Our Stay and Play group runs twice a week during term time every Wednesday and Thursday for children under 5 and their parents/carers. Each session is planned and delivered by two Playworkers who are funded by BBC Children in Need. One session is based in our playroom where the children can play and be supported by our Playworkers whilst parents and carers can relax and offer advice and support to each other. The second session is delivered in our sensory room and offers parents and carers the opportunity to experience different sensory techniques and ideas to engage with their child and encourage overall development.

The sessions are a fantastic way for parents and carers to become familiar with our services and building and we are seeing a high percentage booking their children into after school and holiday clubs once they are at school. Due to the popularity of our Stay and Play sessions, we have run half-termly weekend drop in stay and play sessions this year which have become well attended. They offer parents and carers somewhere to go at a weekend where they can have access to all of our play and specialist equipment as well as all of our facilities.

Siblings Group

Our Siblings Group meets twice a month for one evening session and one weekend session. The group is funded by BBC Children in Need. This year, with two new staff working in the service, we have been reviewing the structure of the group and how it runs to offer maximum support to the young people. Going forward, we will look to continue this review and put changes in place with the children's input.

OBJECTIVES AND ACTIVITIES (CONTINUED)

4Ever Unique Daytime Support

4Ever Unique has grown to have 30 young adults regularly accessing the service. The service is now open 5 days a week, 52 weeks of the year (excluding Bank Holidays) from 9am-6pm. It provides young adults with an opportunity to work towards their own goals, build on communication skills, problem solve and gain confidence by getting involved in activities within the local community. Places are commissioned through Social Services, Continuing Health Care, are paid through a Direct Payment from a young persons agreed budget or the young person is able to pay themselves. We continue to use our accessible minibuses to collect young adults from local specialist colleges during term time and to access the local community during the day.

This year we have been working on developing the timetable of activities that are on offer to enable the young adults to access as much as possible in the local community. The timetable now includes regular sessions at a local equestrian centre, the gym, swimming, volunteering at a charity shop, travel training and SEN cycling sessions. We have also started to run annual reviews for each young adult so that we can provide a person-centred service. These will continue, develop and improve over the next 12 months in the hope that young adults can achieve the goals they set themselves.

The evening and weekend sessions, which run once a month, have continued to be a success this year with 9 young adults attending each session on average. We will look to be able to increase the number of sessions going forward.

The Young Adult Council has been a key success of this service over the past 12 months by giving the young adults who attend 4Ever Unique a voice both at Unique Kidz and Co and in the local community. The members of the council have attended Trustee Meetings to provide updates on what they are doing and what they would like to see at Unique Kidz and Co and this is something that the Board of Trustees would like to see continuing over the next 12 months. We would also like to get grant funding for this project so that it can develop to its full potential.

Staffing and Funding

Each of our clubs (excluding Siblings Group) operate on a minimum ratio of staff to young person of 1:4. A small number of children and young people require additional support and staffing for this is funded by Lancashire County Council Special Educational Needs and Disabilities Team, Social Care Teams or Continuing Health Care. This year the club's "Fee Waiver Policy" continued to be in place allowing staff, if required, to identify a family in need and offer financial support to enable their child or run young adult to continue accessing sessions and have continuity of support at Unique Kidz and Co during any difficult financial situation.

Our staffing levels have remained consistent throughout this year allowing us to provide a reliable and trustworthy service although going forward, it is evident that additional staff will be required in 4Ever Unique to enable numbers to increase.

The structure of the management team that was put in place last year has proven successful. Each service having its own manager has allowed for a better working relationship within each team whilst giving the two Senior Managers the time to be more strategic and oversee all that the charity provides. This is something we will continue to prioritise over the next 12 months.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Toy Library

The Toy Library opened in 2020 with funding from BBC Children in Need. Although this funding stopped in March 2022, we have been able to continue providing this free service to those in our local community.

The Toy Library offers families the opportunity to borrow specialist toys and equipment for 2-4 weeks allowing them to access equipment that might otherwise be too expensive or not worth purchasing for part-time use. Our Toy Library has grown to also include local schools and nurseries and has also opened up to those over aged 18 so that as many people as possible can benefit from it. Toys and equipment are stored offsite at a storage facility and we would like to incorporate storage into our future plans for the building. Whilst these plans are being developed, we would like to look into securing grant funding to cover the storage and running costs.

How our activities deliver public benefit

- By providing OFSTED registered childcare for children with disabilities and additional needs all year round, to fit in with the requirements of the academic year and the needs of working families.
- Giving children with disabilities the best quality OFSTED registered childcare and social opportunities and play resources available and providing services local parents would have to travel much further to obtain if we weren't here.
- Giving young adults with disabilities a high-quality service that meets their needs and increases their confidence and independence within the local community.
- Helping parents and carers of children and adults with disabilities return to work instead of having to care for their children full time, meaning that less families are living in poverty and deprivation. This creates better mental health and quality of life for both the children and young adults in our care and their families and carers.
- Raising awareness of how to be truly inclusive in childcare and daytime support settings and the workplace with our unique training programmes.
- Helping other organisations serve the community through the use of our space at Woodhill Lane.
- Helping inspire small businesses and charities through our regular networking and public speaking appointments.
- In addition to offering employment, we are also a provider of teacher training and student placements for people who want to become childcare professionals.
- We support our community by providing worthwhile volunteering opportunities and work experience for people who want to pursue a career in specialist childcare, social care or healthcare/nursing.
- Supporting families through intense periods of isolation throughout the Covid-19 pandemic.
- Offering families access to specialist toys and equipment through our Toy Library.

Charges to Access Services

Although the cost of providing care for children and adults with additional needs can be significantly higher than those of a mainstream childcare provider, we feel that it is important to keep our charges in line with mainstream after school and holiday clubs in our area. We work hard to subsidise the cost of the care to keep the charges to parents/carers at this rate. Our fees for parents and carers during 2022/23 were:

- After School Club £10.00 per session from 3pm - 6pm
- Holiday Club / Weekend Club £26.00 for a session from 10am – 4pm

OBJECTIVES AND ACTIVITIES (CONTINUED)

The cost of our services to parents are subsided through grants, donations and our own fundraising activities.

For 4Ever Unique Daytime Support Service, the price structure was:

- 3 hours: £31.50
- 6 hours: £60
- 9 hours: £90

Siblings Group and Stay and Play are both free services fully funded by BBC Children in Need. The Toy Library remains a free service funded by Unique Kidz and Co.

In January 2023 we completed our first year of three years funding from BBC Children in Need for our After School Club, Holiday Club and Weekend Clubs, Stay and Play Sessions and our Siblings Group.

We are currently an approved Breaktime Provider with Lancashire County Council and with this funding we can provide sessions to Breaktime members for a reduced rate during after school club, holiday club and weekend clubs.

Unique Kidz and Co:

- signposts parents to a number of local organisations offering relevant support and are happy to work with parents and carers to find funding streams for them to access other services.
- is registered with Ofsted therefore parents who are eligible to Working Family Tax Credits can use this to pay for some of the costs of childcare.
- is registered to take a variety of Childcare Vouchers.
- works with parents to set up standing orders to pay smaller regular amounts on a rolling basis to spread the cost of Clubs over the year. Parents can pay by cash, cheque or BACS.

We have individual Service Level Agreements in place with Lancashire County Council Social Care Team to deliver care for several children and young adults to attend sessions at After School Clubs, Holiday Clubs and 4Ever Unique. These places, along with those funded by Continuing Health Care, are not subsidised but charged at the full rate.

Transport

Following on from previous years we continue to collect children and young adults from the two local specialist schools and college. We also collect from a local mainstream school. Transport can be a major barrier to parents accessing activities for their disabled children and young people. Staff who drive the Minibuses are "TOPS" trained which includes how to clamp wheelchairs and how to use the lift. An escort is always on the minibus to support the children and young people. We currently have two accessible minibuses all of which are used for school/college collections and local trips. We have also seen an increase in young people coming to us on pre-arranged transport with external providers which is enabling more children and young adults to use our services.

Due to the age and condition of our current minibuses it is evident that the charity will need to invest in its transport options in the next 12 months to ensure that we can continue transporting young people. This is a priority for the Board of Trustees.

ACHIEVEMENTS AND PERFORMANCE

Achievement and Performance to Date

2010	Rated as outstanding by OFSTED following their first Inspection
2011	Trustee Denise Armer attended a reception at No.10 Downing Street
	David Morris MP tabled an Early Day Motion in Parliament in support of Unique Kidz and Co
2012	Enterprise Vision Award (EVA) for best New Business
2012	The Selnet (Social Enterprise Lancashire Network) Small Social Enterprise Award 2013 EVA Award - Inspirational Woman of the Year
2013	Social Enterprise North West (SENW) Small Social Enterprise Award
	National Mumpreneur Award for Best Supporting Business
2014	EVA Award Best Small Business Award
	Rated Outstanding following a further OFSTED Inspection
	Finalists in the Inspiring Woman Awards Entrepreneur Category
	Listed in the Independent on Sunday Newspaper Happy List
2015	David Morris MP tabled an Every Day Motion in Parliament in support of Unique Kidz and Co
	Emma Pearson won the CVS Young Volunteer Award
2016	4Ever Unique - Daytime Support Service opened, providing daytime support to young adults with disabilities ages 16 to 25
	Ofsted visit - all our conditions were "Met" (as we no longer deliver services to the "Early Years Foundation Stage" our quality and standards are measured differently than in previous years)
	Shortlisted for The Northern Enterprise Awards Manchester for the Resilience Award
2017	College Club opened.
	BBC Radio Lancashire Broadcast live from our Building
2018	Simon Antrobus, CEO of BBC Children in Need visited Unique Kidz and Co. He wrote a report about his time spent at the club which can be found on the Children in Need website. BBC Northwest Tonight did a live broadcast from our building celebrating CIN. Two of our team took part in the Pedal for Pudsey with Graham Liver cycling around the area visiting local Primary Schools
	Won the "Visitor Newspaper" Sunshine Award for Care
	Won "Best Stand" at the first North Lancs Business Expo
	Delivered disability friendly ice-skating sessions, working with Lancaster on Ice
2019	Celebrated Unique Kidz and Co.'s 10th Birthday
	Won BBC Radio Lancashire Community Hero Award
2020	Successfully supported families in person and virtually throughout the Covid-19 pandemic
2021	Purchased our building on Woodhill Lane and the adjacent field on Acre Moss Lane
	Graham Liver joined Unique Kidz and Co as Charity Patron
2022	Successful planning application for a cabin adjacent to 4Ever Unique for service delivery

Fundraising

In August 2022, we recruited a full-time fundraiser in order to develop and expand our fundraising reach. Throughout the first 6 months of this role, we have started to see an increase in events, campaigns and digital fundraising. New initiatives have been created such as a regular monthly quiz night, an annual dog-walking challenge and the expansion of our online eBay shop. This is in addition to our regular events returning and continuing such as the Charity Ball, Born Survivor, Sensory Grotto and Summer Fair. Moving forward, our focus for fundraising will be to grow the team to allow for specific key areas of fundraising to be worked on such as community, corporate and grants.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Premises

Currently, the building is wheelchair accessible with disabled toilets and changing facilities, hoists and a wheelchair accessible playground. It is all set on one level and consists of 3 service rooms including a sensory room, where we deliver out childcare and daytime support services along with an office, kitchen and toilets. Due to the increasing demand for our young adults' services, this year we have also added a small cabin in the outside area that surrounds 4Ever Unique. This is allowing us to Kids increase numbers in the service whilst the main plans for the building and field are developed. We hope that this cabin will allow us to offer our services to more young adults.

This year we have been working closely with HPA Architects and Laurel Prescott Landscape Designer on our plans for developing the building and land which we purchased in 2021. We have carried out consultations and focus groups with the staff and young people that use our services and are looking to carry out a community consultation early next year so that our final plans can be submitted. This will mark the official start of a long project for Unique Kidz and Co that will help us to provide the best premises and services possible for the young people.

Future Plans

This year we have developed our staff benefit package and we would like to continue reviewing this annually to reward our team and attract new staff. The additions to the benefit package have included having a birthday day off and an increase to employer pension contributions. Annual leave is also increasing for those who have worked with the charity for more than three years. This benefit package will be reviewed annually going forward.

We are extremely aware that many of our services are running close to or at capacity and pushing forward with our developing plans for the building and adjacent field is a priority for us as the Board of Trustees. We will regularly review service numbers going forward so that plans can be made in advance.

This year saw the addition of our two all-terrain wheelchairs, funded by Morecambe Golf Club, that allow our young people to access the local area including the wonderful Morecambe Bay. We have begun to make links with the Eden Project North and other local organisations in the hope to one day be able to offer our all-terrain wheelchairs out to the wider community so more can benefit.

Our goal is for the building to be open 7 days a week for young people to benefit from and we are still working towards this. We would like to continue developing so that we are open for more evenings and weekends to provide more opportunities for young people to benefit from.

As Trustees our vision is to always provide a high-quality specialised setting for children and young adults with disabilities and as such, we are always looking at ways to enhance the lives of the children, young adults and families who come to any of our services.

FINANCIAL REVIEW

Financial Performance and Position

Total income for the year amounted to £542,173. £402,118 (74%) was generated by our own activities, £34,582 (6%) by way of voluntary income, £60,352 (11%) by way of Local Authority Service Level agreements and the balance of £45,121 (8%) by way of grants.

The results for the year show a surplus of £53,169, and as at 31 March 2023 total funds carried forward were £680,914, with £5,000 being restricted funds.

Local Authority Service Level Agreements

£42,455 was received from Lancashire County Council under The Breaktime Service Level Agreements.

£17,898 was received from Lancaster City Council under the Holiday Activities and Food Programme Service Level Agreement.

Grants

Other vital grant funding was received from Children in Need (£37,021), Arnold Clark (£2,000), E&R Wilson Trust (£5,100) and a smaller notable amount from Lancaster Mobility Trust (£1,000).

Reserves policy

The Trustees have reviewed the development of the reserves fund in view of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed should be equivalent to one year's running costs to allow Unique Kidz and Co to maintain its charitable activities should there be any short-term delays in funding.

	£
Unrestricted funds	603,914
Less unrestricted fixed assets	(234,546)
Less funds designated to the Building Development Project	(150,000)
Less funds designated to the purchase of a Minibus	(40,000)
Unrestricted funds not committed	**179,368**

The level of unrestricted funds not committed at 31 March 2023 represents 37% of annual running costs. Although the current level of reserves is short of the target the strategy remains to create increased reserves through planned operating surpluses and a review of the activity programme.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 26/9/23 and signed on behalf of the board of trustees by:

Jane Halpin

Mrs J Halpin
Trustee

The Trustees, who are also directors 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).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

I report to the trustees on my examination of the financial statements of Unique Kidz & Co. ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Act; or

2 the financial statements do not accord with those records; or

3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

4 the financial statements 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.

Phillip Dennison ACA FCCA
Independent Examiner

20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	5	29,342	5,240	34,582	21,146
Charitable activities	6	419,925	45,121	465,046	440,795
Other trading activities	7	35,744	–	35,744	27,456
Investment income	8	911	–	911	328
Other income	9	5,890	–	5,890	2,622
Total income		491,812	50,361	542,173	492,347
Expenditure					
Expenditure on raising funds:					
Expenditure on raising funds	10	44,636	550	45,186	31,428
Expenditure on charitable activities	11	392,960	50,826	443,786	375,281
Other expenditure	13	32	–	32	80
Total expenditure		437,628	51,376	489,004	406,789
Transfers between funds		(688)	688	-	-
Net income and net movement in funds		53,496	(327)	53,169	85,558
Reconciliation of funds					
Total funds brought forward		550,418	5,327	555,745	470,187
Total funds carried forward		603,914	5,000	608,914	555,745

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 28 form part of these financial statements.

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**18**	234,546	238,407
Current assets			
Items for resale	**19**	250	250
Debtors	**20**	73,029	51,785
Cash at bank and in hand		324,166	281,124
		397,445	333,159
Creditors: amounts falling due within one year	**21**	23,077	15,821
Net current assets		374,368	317,338
Total assets less current liabilities		608,914	555,745
Net assets		608,914	555,745
Funds of the charity			
Restricted funds		5,000	5,327
Unrestricted funds		603,914	550,418
Total charity funds	**24**	608,914	555,745

For the year ending 31 March 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 26/9/23, and are signed on behalf of the board by:

Jane Halpin

Mrs J Halpin
Trustee

The notes on pages 16 to 28 form part of these financial statements.

3. **Accounting polices** *(continued)*

1. **General information**

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Woodhill Lane, Morecambe, Lancashire, LA4 4NW.

2. **Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. **Accounting policies**

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.

3. **Accounting polices** *(continued)*

- income from donated goods is measured at the fair value of the goods unless this is

  impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Under the revaluation policy, the freehold property will be valued every 3 to 5 years by a professionally qualified valuer.

3. **Accounting polices** *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Settings and play equipment	-	33% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% reducing balance
Computer equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

3. **Accounting policies** *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every trustee of the charity undertakes to contribute such an amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	29,342	–	29,342
Donated goods and services	–	5,240	5,240
	29,342	5,240	34,582

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	9,270	–	9,270
Donated goods and services	–	11,876	11,876
	9,270	11,876	21,146

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Grants	–	45,121	45,121
Holiday Club fees	52,700	–	52,700
After School Club fees	48,027	–	48,027
4Ever Unique fees	258,846	–	258,846
LCC Breaktime funding & HAF funding	60,352	–	60,352
	419,925	45,121	465,046

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants	1,668	110,127	111,794
Holiday Club fees	46,693	–	46,693
After School Club fees	30,216	–	30,216
4Ever Unique fees	200,189	–	200,189
LCC Breaktime funding	51,903	–	51,903
	330,669	110,127	440,795

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Fundraising events	35,744	35,744	27,456	27,456

8. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Bank interest	911	911	328	328

9. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Miscellaneous including sale of items	5,890	5,890	2,622	2,622

10. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Fundraising staff costs	25,472	–	25,472
Other fundraising costs	19,164	550	19,714
	44,636	550	45,186

10. Expenditure on raising funds *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Fundraising staff costs	20,076	–	20,076
Other fundraising costs	11,352	–	11,352
	31,428	–	31,428

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Staff costs	208,248	35,048	243,297
Play and activities costs	10,725	8,994	19,719
Vehicle costs	9,964	–	9,964
Other direct costs	9,484	2,930	12,415
Depreciation	12,472	–	12,472
Support costs	142,067	3,854	145,919
	392,960	50,826	443,786

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Staff costs	113,244	83,233	196,477
Play and activities costs	8,785	15,000	23,784
Vehicle costs	9,135	2,609	11,745
Other direct costs	8,598	1,222	9,820
Depreciation	12,046	–	12,046
Support costs	100,353	21,057	121,409
	252,161	123,121	375,281

12. Analysis of support costs

	Total 2023	Total 2022
	£	£
Staff costs	61,415	54,845
Premises	52,611	36,262
Communications and IT	10,024	9,380
General office	2,519	1,777
Finance costs	156	29
Governance costs	1,510	1,220
Legal and professional fees	5,678	7,541
Depreciation	6,165	6,230
Other support costs	5,842	4,125
	145,919	121,409

13. Other expenditure

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	–	–	80	80
PAYE interest paid	32	32	–	–
	32	32	80	80

14. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	18,637	18,278
Loss on disposal of tangible fixed assets	–	80
	18,637	18,358

15. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500
Other financial services	720	720
	1,220	1,220

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	307,824	258,379
Social security costs	13,937	9,297
Employer contributions to pension plans	8,422	3,721
	330,183	271,397

The average head count of employees during the year was 29 (2022: 29). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Fundraising activities	1	1
Direct charitable work	25	26
Administration and support	3	2
	29	29

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £6,240 (2022: £6,258).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees other than Mrs J Halpin, who is key management personnel of the charity. Remuneration of key management personnel is detailed in note 16.

Consent for remuneration of the above Trustees was obtained from the Charity Commission on 24th February 2010.

Travel costs were also reimbursed to the above Trustees in relation to their position as employees of the Charity.

18. Tangible fixed assets

	Freehold property £	Setting and play equipment £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	**Total £**
Cost						
At 1 Apr 2022	209,283	74,807	27,474	18,592	32,479	362,635
Additions	–	7,070	5,611	–	2,095	14,776
At 31 Mar 2023	209,283	81,877	33,085	18,592	34,574	377,411
Depreciation						
At 1 Apr 2022	–	59,178	27,474	16,873	20,703	124,228
Charge for the year	–	10,171	1,870	431	6,165	18,637
At 31 Mar 2023	–	69,349	29,344	17,304	26,868	142,865
Carrying amount At 31 Mar 2023	209,283	12,528	3,741	1,288	7,706	234,546
At 31 Mar 2022	209,283	15,629	–	1,719	11,776	238,407

19. Stocks

	2023 £	2022 £
Items for resale	250	250

20. Debtors

	2023 £	2022 £
Trade debtors	47,878	34,785
Prepayments and accrued income	25,151	16,731
Other debtors	-	269
	73,029	51,785

21. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	11,676	5,632
Accruals and deferred income	2,692	5,476
Social security and other taxes	4,552	3,435
Other creditors	4,157	1,278
	23,077	15,821

22. Deferred income

	2023	2022
	£	£
At 1 April 2022	–	24,253
Amount released to income	–	(24,253)
At 31 March 2023	–	–

23. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £8,422 (2022: £3,721).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	400,418	491,812	(437,628)	(40,688)	413,914
Designated Funds					
Minibus				40,000	40,000
Building Development Project	150,000	–	–	–	150,000
	550,418	491,812	(437,628)	(688)	603,914

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	220,953	368,677	(75,001)	(114,211)	400,418
HMRC JRS	–	1,668	(1,668)	–	–
Designated Funds					
Building Development Project	–	–	–	150,000	150,000
Property reserve	207,000	-	(207,000)	–	–
	427,953	370,345	(283,669)	35,789	550,418

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
Donations	£	£	£	£	£
Donated services	–	5,240	(5,240)	–	–
					–
Revenue grants					
CIN – Main Grant	5,327	36,521	(42,536)	688	-
CIN – additional funding		500	(500)	–	
Eric Wright Trust – Jubilee celebrations	–	100	(100)	–	–
Eric Wright Trust – Toy Library	–	5,000		–	5,000
Arnold Clark	–	2,000	(2,000)	–	–
Lancaster Mobility Trust	–	1,000	(1,000)	–	–
	5,327	50,361	(51,376)	688	5,000

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
Donations	£	£	£	£	£
Donated services	–	11,876	(11,876)	–	–
Revenue grants					–
CIN – Bridging Grant	8,618	19,714	(30,421)	2,089	
CIN – Next Steps	6,085	28,750	(28,191)	(6,644)	–
CIN – Main Grant	–	11,484	(6,157)	-	5,327
Global	23,834	27,471	(31,609)	(19,697)	–
LCC Income support	–	15,291	(7,451)	(7,840)	–
LCC Covid Infection Control	–	2,410	(2,410)	–	–
LCC Covid Infection Control	–	4,007	(4,007)	–	–
Lancaster Mobility Trust	–	1,000	(1,000)	–	–
Capital Grants					
The Co-operative	3,697	–	-	(3,697)	–
	42,234	122,003	(123,121)	(35,789)	5,327

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	234,546	–	234,546
Current assets	392,445	5,000	397,445
Creditors less than 1 year	(23,077)	–	(23,077)
Net assets	603,914	5,000	608,914

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	238,407	–	238,407
Current assets	327,832	5,327	333,159
Creditors less than 1 year	(15,821)	–	(15,821)
Net assets	550,418	5,327	555,745

26. Related parties

Except as outlined in note 15, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

No material donations were made by Trustees to the charity.

UNIQUE KIDZ & CO

England & Wales - Charity number 1131652

Accounts

COMPANY REGISTRATION NUMBER: 06820293
CHARITY REGISTRATION NUMBER: 1131652

Unique Kidz and Co.

Company Limited by Guarantee

Unaudited Financial Statements

Year Ended March 31st 2022

Final Accounts 4th October 2022

Unique Kidz & Co.

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Unique Kidz & Co.
Charity registration number	1131652
Company registration number	06820293
Principal office and registered office	Woodhill Lane Morecambe Lancashire LA4 4NW
Trustees	

Mrs J Halpin	
Mrs R D Armer	
Ms T Elkington	
Mr D S J Sissons	(Resigned 14 September 2021)
Mr D Knowles	
Mr D C Walker	(Appointed 15 November 2021)

Company secretary	Mrs R D Armer
Independent examiner	Phillip Dennison ACA FCCA CWR Chartered Accountants 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Unique Kidz & Co. is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 16th February 2009.

In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

Unique Kidz & Co. is also constituted as a charitable trust registered with the Charity Commission on 16th September 2009.

Trustees and Officers

The Directors of the charitable company (The Charity) are its Trustees for the purpose of Charity Law.

The Trustees and officers serving during the year are detailed above.

Recruitment and Appointment of Trustees

As set out in the Articles of Association Trustees can be appointed in one of two ways:

- appointment by the board (to fill a vacancy or as an additional trustee) to hold office until the next Annual General Meeting, or;
- elected by the Trustees at the AGM.

The minimum number of trustees is three and is not subject to any maximum.

No business can be transacted at any General Meeting unless a quorum of three trustees are present.

The Board of Trustees is responsible for the management of the Charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of service representation, additional support needs, teaching and caring expertise, professional play or management skills and local community connection.

Induction and Training of New Trustees

Currently trustees are appointed by verbal approaches and discussion with existing board members.

The induction process involves prospective trustees being supplied with a folder containing background information relating to the company and promotional material.

If the prospective trustees still express an interest, they will meet with a representative of the board who will discuss in more detail the implications of becoming a trustee and resolve any further enquiries they may have regarding the activities of the organisation and context in which it works.

All trustees undertake relevant training including safeguarding level 1 and 2 in line with their responsibilities for safeguarding young people.

STRUCTURE, GOVERNANCE AND MANAGEMENT (CONTINUED)

All trustees are advised of their responsibilities with regard to making up part of the 'Registered Person' for OFSTED purposes.

Risk Management

The Trustees have assessed the risks the Charity faces and are satisfied that there are systems in place or arrangements are in hand to manage the risks that have been identified. The risk management strategy comprises:

- A regular periodic review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the Charity.

In addition to self-management of the main objects of the Charity, the Charity is monitored by OFSTED and the Charity Commission.

The Board of Trustees endeavour to meet every 3 months and are ultimately responsible for the strategic direction and policy of the charity.

The general management of the Charity is carried out by Mrs J Halpin and Mrs D Armer (Trustees) who report to the board at each meeting.

OBJECTIVES AND ACTIVITIES

Following the global pandemic in 2020, Unique Kidz and Co still experienced a number of challenges in 2021 that affected service delivery and fundraising. Our Covid risk assessment was regularly updated to reflect the correct guidance and we managed to remain fully open throughout the whole year. We continued to be flexible in the services that we offered parents and ensured that our virtual services stayed running to support those who could not attend in person. Staff, volunteers and visitors continued to wear face masks and the setting kept its new entry system in place. As we move forward, we expect to be able to remove personal protective equipment, such as masks, but continue being flexible in our services to benefit the children and young people.

We aim to be a trusted service for families in the local area for disabled children, young adults and their families. Our objective is to advance the social and play opportunities for children and young people with additional needs and disabilities and to include their siblings. We do this by providing After School Clubs, Holiday Clubs, Daytime Support, Stay and Play Sessions, Siblings Groups and Weekend Clubs.

The activities delivered by Unique Kidz and Co Charity in pursuit of the objectives of the Charity include the following:

After School Club

Our After School Club has remained fully open for the whole of the 2021/22 year and we have seen numbers slowly increasing back towards pre-pandemic levels. The service is open from 3-6:15pm, 5 days a week during term time for 38 weeks of the year excluding Bank Holidays. The club provides children between the ages of 5 to 19 a chance to relax in a safe environment following their school

OBJECTIVES AND ACTIVITIES (CONTINUED)

day. The children have the option of taking part in planned activities, playing in the sensory area and outside or relaxing with friends. Our staff work hard to plan and deliver engaging sessions that support the children with learning how to socialise and play. BBC Children in Need partly fund the salaries of our playworker team who work in After School Club. Children are collected from local special and mainstream schools in our wheelchair accessible minibuses or parents/carers can also drop children off themselves. We also have children who use local council transport with escorts that is arranged separately to our service. On average, 7 children attend each night which is a gradual increase from the previous years and close to the 10 that were attending before the pandemic.

Holiday Club

Holiday Club is open from 10am-4pm, 5 days a week over 14 weeks of the year excluding Bank Holidays and the service was able to remain fully open this year. We have seen the demand for Holiday Club steadily increase to average 17 per day and we expect this to reach a safe maximum of 20 per day next year. Different groups of children/young adults aged between 5 and 19 attend during the holiday clubs giving them all the opportunity to form new friendships. Our experienced staff support the children and young adults to build and maintain friendships and learn new skills via play. BBC Children in Need partly fund the salaries of our playworker team who work in Holiday Club. We have slowly reintroduced trips out into our local area this year which the children have hugely benefited from and enjoyed.

With funding from the Healthy Activities and Food government scheme, we have been able to provide free holiday club sessions to eligible children and also run a number of evening sessions in our summer and Christmas holiday clubs. On average 5 children attended each evening and were provided with a healthy tea.

Weekend Club

This year we have successfully run a regular monthly weekend club for children aged 5-19. These sessions run in a similar way to our Holiday Club and are run by our core team of staff. On average, 8 children attend each session and we have the capacity to increase this and offer more than one session per month.

Stay and Play

Our Stay and Play group runs twice a week during term time every Wednesday and Thursday for children under 5 and their parents/carers. This year we have seen the numbers at our Stay and Play groups dramatically increase following a year of isolation. On average 10 families attend each week and we expect this to continue rising over the next 12 months. Each session is planned and delivered by two Playworkers who are funded by BBC Children in Need. One session is based in our playroom where the children can play and be supported by our Playworkers whilst parents and carers can relax and offer advice and support to each other. The second session is delivered in our sensory room and offers parents and carers the opportunity to experience different sensory techniques and ideas to engage with their child and encourage overall development.

The sessions are a fantastic way for parents and carers to become familiar with our services and building and we are seeing a high percentage booking their children into after school and holiday clubs once they are at school. Due to the growing success and demand of the service, we will look to invite external agencies into the setting over the next 12 months to offer families more specialist advice and support.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Siblings Group

Our Siblings Group fully reopened this year and has met twice a month for one evening session and one weekend session. The group is funded by BBC Children in Need. The staffing structure of the group has changed this year and, due to the different staffing ratio, the group now runs with two support workers, one of which is the lead. In a similar way to Stay and Play, we have seen the numbers of Siblings Group slowly increase over the year and, following a successful relaunch and promotion in March 2022, the group now has 15 members which allows for real peer support to take place.

4Ever Unique Daytime Support

4Ever Unique has remained fully open this year and has 24 young adults regularly accessing the service. Following the merging of all it's different sessions, the service is now open 5 days a week, 52 weeks of the year (excluding Bank Holidays) from 9am-6pm. It provides young adults with an opportunity to work towards their own goals, build on communication skills, problem solve and gain confidence by getting involved in activities within the local community. Places are commissioned through Social Services or paid through a Direct Payment from a young persons agreed budget. This year also saw the first young adults attend with Continuing Health Care funding, adding another revenue stream to the service.

Due to its ongoing success, we successfully recruited a 4Ever Unique Manager to oversee the entire service and be responsible for its growth and development. With this role in place, we expect to see numbers at 4Ever Unique to continue growing and because of this, we have put plans in place to expand the space that the service has.

4Ever Unique has expanded its age bracket to 30 years old to be able to continue providing a high-quality service for adults who have been attending since it opened. The setting also now offers regular evening and weekend sessions for young adults.

We have continued to stay open until 6pm each night allowing us to collect young adults from local specialist schools and colleges in one of our wheelchair accessible minibuses. On average, 6 young adults are in the setting until 6pm each evening and we have the capacity to increase this number going forward.

Staffing and Funding

Each of our clubs (excluding Siblings Group) operate on a minimum ratio of staff to child of 1:4. A small number of children and young people require additional support and staffing for this is funded by Lancashire County Council Special Educational Needs and Disabilities Team, Social Care Teams or Continuing Health Care. This year the club's "Fee Waiver Policy" continued to be in place allowing staff, if required, to identify a family in need and offer financial support to enable their child or young adult to continue accessing sessions have continuity of support at Unique Kidz and Co during any difficult financial situation.

Due to the growing demand for our services, our plans are to increase the number of staff in each service at Unique Kidz and Co. We have changed our staffing structure during the year and placed a manager in each of our core services to ensure we continue to provide a high standard of care and support. In addition, our two senior managers oversee all services that are provided.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Toy Library

Our Toy Library opened in 2020 with funding from BBC Children in Need and this has continued to successfully run throughout 2021. This free service offers families the opportunity to borrow specialist toys and equipment for 2-4 weeks allowing them to access equipment that might otherwise be too expensive or not worth purchasing for part-time use. Our Toy Library has grown to support families from across Lancashire and Cumbria including Garstang and Kendal. Membership has steadily grown to 70 members and we expect this to continue rising. Toys are stored offsite at a storage facility and we would like to incorporate storage into our future plans for the building.

Support following Covid-19

Throughout this year, we have aimed to remain a constant for our families by providing different services that they can offer whilst they may have to stay at home (including virtual sessions and our Toy Library). As we move forward, we will look to continue supporting families and will regularly ask families for input on what they might need support with.

We were able to offer all staff early access to the Covid-19 vaccines and we will continue to support the team going forward as we learn to live with the virus.

How our activities deliver public benefit

- By providing OFSTED registered childcare for children with disabilities and additional needs all year round, to fit in with the requirements of the academic year and the needs of working families.
- Giving children with disabilities the best quality OFSTED registered childcare and social opportunities and play resources available and providing services local parents would have to travel much further to obtain if we weren't here.
- Giving young adults with disabilities a high-quality service that meets their needs and increases their confidence and independence within the local community.
- Helping parents and carers of children and adults with disabilities return to work instead of having to care for their children full time, meaning that less families are living in poverty and deprivation. This creates better mental health and quality of life for both the children and young adults in our care and their families and carers.
- Raising awareness of how to be truly inclusive in childcare and daytime support settings and the workplace with our unique training programmes.
- Helping other organisations serve the community through the use of our space at Woodhill Lane.
- Helping inspire small businesses and charities through our regular networking and public speaking appointments.
- In addition to offering employment we are also a provider of teacher training and student placements for people who want to become childcare professionals.
- We support our community by providing worthwhile volunteering opportunities and work experience for people who want to pursue a career in specialist childcare, social care or healthcare/nursing.
- Supporting families through intense periods of isolation throughout the Covid-19 pandemic.
- Offering families access to specialist toys and equipment through our Toy Library.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Charges to Access Services

Although the cost of providing care for children and adults with additional needs can be significantly higher than those of a mainstream childcare provider, we feel that it is important to keep our charges in line with mainstream after school and holiday clubs in our area. We work hard to subsidise the cost of the care to keep the charges to parents/carers at this rate. Our fees for parents and carers during 2021/22 remained the same as the previous year:

- After School Club £9.50 per session from 3:15pm - 6:00pm
- Holiday Club / Weekend Club £25.00 for a session from 10:00am - 4:00pm

The cost of our services to parents are subsided through grants, donations and our own fundraising activities.

For 4Ever Unique Daytime Support Service, the price structure was amended to give flexibility for booking.

- 3 hours: £30
- 6 hours: £55
- 9 hours: £85

Siblings Group, Stay and Play and the Toy Library are all free services and are fully funded by BBC Children in Need.

In January 2022, we were successful in receiving a further 3 years funding from BBC Children in Need for our After school, Holiday and Weekend Clubs, Stay and Play Sessions and Siblings Group. As funding for the Toy Library ended in March 2022, we will look to secure further funding in the future whilst keeping the service open in the meantime.

Unique Kidz and Co:

- signposts parents to a number of local organisations offering relevant support and are happy to work with parents and carers to find funding streams for them to access other services.
- is registered with Ofsted therefore parents who are eligible to Working Family Tax Credits can use this to pay for some of the costs of childcare.
- is registered to take a variety of Childcare Vouchers.
- works with parents to set up standing orders to pay smaller regular amounts on a rolling basis to spread the cost of Clubs over the year. Parents can pay by cash, cheque or BACS.

We have individual Service Level Agreements in place with Lancashire County Council Social Care Team to deliver care for several children and young adults to attend sessions at After School Clubs, Holiday Clubs and 4Ever Unique. These places are not subsidised but charged at the full rate.

Staff who work in the office have developed excellent working systems using Connect Childcare for the bookings and invoicing and SAGE which is used for the accounts. Throughout the pandemic, we put systems in place to allow office staff to be able to work from home which proved invaluable. This year we have created a "Working from Home" policy to guide staff and have invested in technology to be able to offer the opportunity to more of the team.

OBJECTIVES AND ACTIVITIES (CONTINUED)

Transport

Following on from previous years we continue to collect children and young adults from the two local specialist schools and college. Transport can be a major barrier to parents accessing activities for their disabled children and young people. Staff who drive the Minibuses are "MiDAS" trained which includes how to clamp wheelchairs and how to use the lift. An escort is always on the minibus to support the children and young people. We currently have two accessible minibuses both of which are used for school/college collections and local trips. We have also seen an increase in young people coming to us on pre-arranged transport with external providers which is enabling more children and young adults to use our services.

ACHIEVEMENTS AND PERFORMANCE

Achievement and Performance to Date

2010	Rated as outstanding by OFSTED following their first Inspection
2011	Trustee Denise Armer attended a reception at No.10 Downing Street
	David Morris MP tabled an Early Day Motion in Parliament in support of Unique Kidz and Co
2012	Enterprise Vision Award (EVA) for best New Business
2012	The Selnet (Social Enterprise Lancashire Network) Small Social Enterprise Award 2013 EVA Award - Inspirational Woman of the Year
2013	Social Enterprise North West (SENW) Small Social Enterprise Award
	National Mumpreneur Award for Best Supporting Business
2014	EVA Award Best Small Business Award
	Rated Outstanding following a further OFSTED Inspection
	Finalists in the Inspiring Woman Awards Entrepreneur Category
	Listed in the Independent on Sunday Newspaper Happy List
2015	David Morris MP tabled an Every Day Motion in Parliament in support of Unique Kidz and Co
	Emma Pearson won the CVS Young Volunteer Award
2016	4Ever Unique - Daytime Support Service opened, providing daytime support to young adults with disabilities ages 16 to 25
	Ofsted visit - all our conditions were "Met" (as we no longer deliver services to the "Early Years Foundation Stage" our quality and standards are measured differently than in previous years)
	Shortlisted for The Northern Enterprise Awards Manchester for the Resilience Award
2017	College Club opened.
	BBC Radio Lancashire Broadcast live from our Building
2018	Simon Antrobus, CEO of BBC Children in Need visited Unique Kidz and Co. He wrote a report about his time spent at the club which can be found on the Children in Need website. BBC Northwest Tonight did a live broadcast from our building celebrating CIN. Two of or team took part in the Pedal for Pudsey with Graham Liver cycling around the area visiting local Primary Schools.
	Won "Best Stand" at the first North Lancs Business Expo
	Delivered disability friendly ice-skating sessions, working with Lancaster on Ice.
2019	Celebrated Unique Kidz and Co.'s 10th Birthday.
	Won BBC Radio Lancashire Community Hero Award.
2020	Successfully supported families in person and virtually throughout the Covid-19 pandemic.
2021	Purchased our building on Woodhill Lane and the adjacent field on Acre Moss Lane.
	Graham Liver joined Unique Kidz and Co as Charity Patron.

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Fundraising

2021 saw the return of in-person events and we were able to run a small number of key events such as our Summer Fair and Charity Ball. We successfully recruited a part time assistant fundraiser and as a result of this we expect to see a small increase in our fundraising events and campaigns. In the next 12 months we will look to increase this role and our fundraising to reach pre-pandemic levels.

Premises

We have been successful in purchasing our building on Woodhill Lane along with the adjacent field on Acre Moss Lane offering us a huge opportunity for development. The building and field is set in a quiet residential area in Morecambe close to an area of deprivation. The building is wheelchair accessible with disabled toilet and changing facilities, hoists and a wheelchair accessible playground. The building is on one level and consists of 3 rooms, including a sensory room, where we deliver our childcare and daytime support services and an office, kitchen, toilets and changing area.

Future Plans

Following the purchase of the building and land, we have been working closely with a local architect to develop plans for the both areas to include two lodges, a cycle track, sensory garden and storage for our Toy Library along with many other ideas which are still being developed. We also want to expand and develop our current building to create a better layout for our services. We are in the process of consulting with staff, families and the local community and expect this planned stage to extend over the next 12 months.

It is apparent that 4Ever Unique, our daytime support service, will very quickly become unable to accept any new young adults therefore our priority as a Board of Trustees is to put temporary plans in place to allow for this service to grow whilst the main plans for the building and field take place.

In addition to the purchase of the land and building, we have refreshed our sensory room to create a chilled area that also doubles up as a cinema room. Through doing this we have also created a more suitable staff area for breaks and office working.

We would like to continue developing our services so that we are open for more evenings and weekends. This will provide more opportunities for young people to benefit from our building and also give families additional respite time.

Through the expansion of the staff team, we would like to develop a staff benefit package to reward the hard work that our team put in and to also attract new staff. This will be a priority in 2022.

As trustees our vision is to always provide a high-quality specialised setting for children and young adults with disabilities and as such, we are always looking at ways to enhance the lives of the children, young adults and families who come to any of our services. As we learn to live with Covid-19, we wish to remain flexible so that we can support as many young people as possible.

FINANCIAL REVIEW

Financial Performance and Position

Total income for the year amounted to £492,347. £307,504 (62%) was generated by our own activities, £21,146 (4%) by way of voluntary income, £51,903 (11%) by way of Local Authority Service Level agreements and the balance of £111,794 (23%) by way of grants.

The results for the year show a surplus of £85,558, and as at 31 March 2022 total funds carried forward were £555,745, with £5,327 being restricted funds.

Local Authority Service Level Agreements

£42,903 was received from Lancashire County Council under The Breaktime Service Level Agreement.

£9,000 received from Lancaster City Council under the Holiday Activities and Food Programme Service Level Agreement.

Grants

The charity was able to access Coronavirus support grants totalling £23,375 in the year.

Other vital grant funding was received from Children in Need (£59,948) and Global (£27,471) with smaller a notable amount from Lancaster Mobility Trust (£1,000).

Reserves Policy

The Trustees have reviewed the development of the reserves fund in view of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed should be equivalent to one year's running costs to allow Unique Kidz and Co to maintain its charitable activities should there be any short-term delays in funding.

	£
Unrestricted funds	550,418
Less unrestricted fixed assets	(238,407)
Less funds designated to the Building Development Project	(150,000)
Unrestricted funds not committed	**162,011**

Prior to the transfer to the Designated Fund the Unrestricted Funds at March 2022 represented 77% of the Charities annual running costs. The transfer does substantially reduce the level of unrestricted funds not committed, however, the trustees are confident that investment in the Development Project will result in an increased earning potential and ultimately increase future reserves.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The Trustees' Annual Report was approved on 4/10/22 and signed on behalf of the Board of Trustees by:

Jane Halpin.

Mrs J Halpin
Trustee

Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Resonsibilities Statement

Year ended 31 March 2022

The Trustees, who are also directors 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).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Unique Kidz & Co.

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Unique Kidz & Co.

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Unique Kidz & Co. ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Phillip Dennison ACA FCCA
Independent Examiner

20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments					
Donations and legacies	**5**	9,270	11,876	21,146	29,885
Charitable activities	**6**	330,669	110,127	440,795	419,244
Other trading activities	**7**	27,456	–	27,456	7,846
Investment income	**8**	328	–	328	911
Other income	**9**	2,622	–	2,622	564
Total income		370,345	122,003	492,347	458,450
Expenditure					
Expenditure on raising funds:					
Expenditure on raising funds	**10**	31,428	–	31,428	14,184
Expenditure on charitable activities	**11**	252,161	123,121	375,281	287,686
Other expenditure	**13**	80	–	80	–
Total expenditure		283,669	123,121	406,789	301,870
Net income		86,676	(1,118)	85,558	156,580
Transfers between funds		35,789	(35,789)	–	–
Net movement in funds		122,465	(36,907)	85,558	156,580
Reconciliation of funds					
Total funds brought forward		427,953	42,234	470,187	313,607
Total funds carried forward		550,418	5,327	555,745	470,187

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 28 form part of these financial statements.

Statement of Financial Position *(continued)*

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**18**	238,407	12,229
Current assets			
Items for resale	**19**	250	250
Debtors	**20**	51,785	35,298
Cash at bank and in hand		281,124	458,157
		333,159	493,705
Creditors: amounts falling due within one year	**21**	15,821	35,747
Net current assets		317,338	457,958
Total assets less current liabilities		555,745	470,187
Net assets		555,745	470,187
Funds of the charity			
Restricted funds		5,327	42,234
Unrestricted funds		550,418	427,953
Total charity funds	**24**	555,745	470,187

For the year ending 31 March 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 4/10/22, and are signed on behalf of the board by:

Jane Halpin.

Mrs J Halpin
Trustee

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Woodhill Lane, Morecambe, Lancashire, LA4 4NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Setting and play equipment	-	33% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% reducing balance
Computer equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government Grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is

3. Accounting policies *(continued)*

recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

3. Accounting policies *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every trustee of the charity undertakes to contribute such an amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Donations			
Donations	9,270	–	9,270
Donated goods and services	–	11,876	11,876
	9,270	11,876	21,146

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	12,590	5,000	17,590
Donated goods and services	–	12,295	12,295
	12,590	17,295	29,885

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants	1,668	110,127	111,794
Holiday Club fees	46,693	–	46,693
After School Club fees	30,216	–	30,216
4Ever Unique fees	200,189	–	200,189
LCC Breaktime funding	51,903	–	51,903
	330,669	110,127	440,795

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants	71,844	115,980	187,823
Holiday Club fees	29,039	–	29,039
After School Club fees	16,924	–	16,924
4Ever Unique fees	126,020	–	126,020
LCC Breaktime funding	59,438	–	59,438
	303,265	115,980	419,244

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Fundraising events	27,456	27,456	7,846	7,846

8. Investment income

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Bank interest	328	328	911	911

9. Other income

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Miscellaneous including sale of items	2,622	2,622	564	564

10. Expenditure on raising funds

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Fundraising staff costs	20,076	20,076	13,444	13,444
Other fundraising costs	11,352	11,352	740	740
	31,428	31,428	14,184	14,184

11. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Staff costs	113,244	83,233	196,477
Play and activities costs	8,784	15,000	23,784
Vehicle costs	9,135	2,609	11,745
Other direct costs	8,598	1,222	9,820
Depreciation	12,046	–	12,046
Support costs – Note 12	100,354	21,057	121,409
	252,161	123,121	375,281

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Staff costs	75,518	51,051	126,569
Play and activities costs	4,876	34,644	39,520
Vehicle costs	4,676	1,073	5,749
Other direct costs	4,612	285	4,897
Depreciation	6,878	–	6,878
Support costs – Note 12	80,408	23,666	104,073
	176,968	110,719	287,686

12. Analysis of support costs

	Total 2022	Total 2021
	£	£
Staff costs	54,845	38,795
Premises	36,262	29,123
Communications and IT	9,380	8,888
General office	1,777	2,434
Finance costs	29	1
Governance costs	1,220	1,210
Bookkeeping and payroll fees	–	10,180
Legal and professional fees	7,541	9,196
Depreciation	6,230	1,685
Other support costs	4,125	2,561
	121,409	104,073

13. Other expenditure

	Unrestricted Funds	**Total Funds 2022**	Unrestricted Funds	Total Funds 2021
	£	**£**	£	£
Loss on disposal of tangible fixed assets held for charity's own use	80	80	–	–

14. Net income

Net income is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	18,278	8,563
Loss on disposal of tangible fixed assets	80	–
	18,358	8,563

15. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500
Other financial services	720	710
	1,220	1,210

16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	258,379	173,786
Social security costs	9,297	3,124
Employer contributions to pension plans	3,721	1,897
	271,397	178,807

The average head count of employees during the year was 29 (2021: 32). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Fundraising activities	1	1
Direct charitable work	26	29
Administration and support	2	2
	29	32

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £6,258 (2021: £8,823).

17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees other than Mrs J Halpin, who is key management personnel of the charity. Remuneration of key management personnel is detailed in note 16.

Consent for remuneration of the above Trustee was obtained from the Charity Commission on 24th February 2010.

Travel costs were also reimbursed to the above Trustee in relation to their position as employee of the Charity.

18. Tangible fixed assets

	Freehold property £	Setting and play equipment £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	**Total £**
Cost						
At 1 Apr 2021	–	52,730	27,474	22,592	18,904	121,700
Additions	209,283	22,077	–	–	13,575	244,935
Disposals	–	–	–	(4,000)	–	(4,000)
At 31 Mar 2022	209,283	74,807	27,474	18,592	32,479	362,635
Depreciation						
At 1 Apr 2021	–	49,786	25,393	19,820	14,472	109,471
Charge for the year	–	9,392	2,081	574	6,231	18,278
Disposals	–	–	–	(3,521)	–	(3,521)
At 31 Mar 2022	–	59,178	27,474	16,873	20,703	124,228
Carrying amount At 31 Mar 2022	209,283	15,629	–	1,719	11,776	238,407
At 31 Mar 2021	–	2,944	2,081	2,772	4,432	12,229

19. Stocks

	2022 £	2021 £
Items for resale	250	250

20. Debtors

	2022 £	2021 £
Trade debtors	34,785	25,202
Prepayments and accrued income	16,731	9,265
Other debtors	269	831
	51,785	35,298

21. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	5,632	5,048
Accruals and deferred income	5,476	26,303
Social security and other taxes	3,435	2,955
Other creditors	1,278	1,441
	15,821	35,747

22. Deferred income

	2022	2021
	£	£
At 1 April 2021	24,253	13,366
Amount released to income	(24,253)	(13,366)
Amount deferred in year	-	24,253
At 31 March 2022	-	24,253

23. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £3,721 (2021: £1,897).

24. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
General funds	220,953	368,677	(75,001)	(114,211)	400,418
HMRC Coronavirus Job Retention Scheme	–	1,668	(1,668)	–	–
Designated Funds					
Property reserve	207,000	–	(207,000)	–	–
Building Development Project				150,000	150,000
	427,953	370,345	(283,669)	35,789	550,418

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	285,453	253,332	(119,308)	(198,524)	220,953
LCC Coronavirus Support	–	10,000	(10,000)	–	–
HMRC Coronavirus Job Retention Scheme		61,844	(61,800)		
Designated Funds					
Property reserve	–	–	–	207,000	207,000
	285,453	325,176	(191,152)	8,476	427,953

Restricted funds

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
Donations	£	£	£	£	£
Donated services	–	11,876	(11,876)	–	–
Revenue grants					–
CIN – Bridging Grant	8,618	19,714	(30,421)	2,089	
CIN – Next Steps	6,085	28,750	(28,191)	(6,644)	–
CIN – Main Grant	–	11,484	(6,157)	-	5,327
Global	23,834	27,471	(31,609)	(19,697)	–
LCC Income support	–	15,291	(7,451)	(7,840)	–
LCC Covid Infection Control	–	2,410	(2,410)	–	–
LCC Covid Infection Control	–	4,007	(4,007)	–	–
Lancaster Mobility Trust	–	1,000	(1,000)	–	–
Capital Grants					
The Co-operative	3,697	–	-	(3,697)	–
	42,234	122,003	(123,121)	(35,789)	5,327

Included in the transfer amount of £35,789 is capital expenditure of £28,412, which was allocated from the Co-op Grant (£3,697), CIN Next Steps Grant (£4,545), Global Grant (£12,330) and the LCC Income Support Grant (£7,840).

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
Donations					
Donated services	–	12,295	(12,295)	–	–
Kentown Wizard Foundation	–	5,000	(5,000)	–	–
Revenue grants					
Children in Need	–	6,571	(6,571)	–	–
CIN – Bridging Grant	–	19,714	(11,096)	–	8,618
CIN – Next Steps	–	40,000	(32,278)	(1,637)	6,085
Global	23,870	22,488	(22,524)	–	23,834
National Lottery Community Support	–	9,295	(9,295)	–	–
LCC Covid Infection Control	–	11,015	(8,460)	(2,555)	–
Other revenue grants	–	3,200	(3,200)	–	–
Capital grants					
The Co-operative	–	3,697	–	–	3,697
Other capital grants	4,284	–	–	(4,284)	–
	28,154	133,275	(110,719)	(8,476)	42,234

25. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Tangible fixed assets	238,407	–	238,407
Current assets	327,832	5,327	333,159
Creditors less than 1 year	(15,821)	–	(15,821)
Net assets	550,418	5,327	555,745

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	12,229	–	12,229
Current assets	427,218	66,487	493,705
Creditors less than 1 year	(11,494)	(24,253)	(35,747)
Net assets	427,953	42,234	470,187

26. Related parties

Except as outlined in note 16, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

No material donations were made by the trustees to the charity.

UNIQUE KIDZ & CO

England & Wales - Charity number 1131652

Accounts

COMPANY REGISTRATION NUMBER: 06820293
CHARITY REGISTRATION NUMBER: 01131652

Unique Kidz & Co.

Company Limited by Guarantee

Unaudited Financial Statements

Year Ended 31 March 2021

Unique Kidz & Co.

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name	Unique Kidz & Co.	
Charity registration number	1131652	
Company registration number	06820293	
Principal office and registered office	Woodhill Lane Morecambe Lancashire LA4 4NW	
The trustees	Mrs J Halpin Mrs R D Armer Mrs T Elkington Mrs K L Price Mr D S J Sissons Mr D Knowles	(Resigned 15 September 2020)
Company secretary	Mrs R D Armer	
Independent examiner	Phillip Dennison ACA FCCA 20 Mannin Way Lancaster Business Park Caton Road Lancaster LA1 3SW	

Structure, governance and management

Governing Document

Unique Kidz & Co. is a Company Limited by Guarantee governed by its Memorandum and Articles of Association dated 16th February 2009.

In the event of the company being wound up, members are each required to contribute an amount not exceeding £10.

Unique Kidz & Co. is also constituted as a charitable trust registered with the Charity Commission on 16th September 2009.

Trustees and Officers

The Directors of the charitable company (The Charity) are its Trustees for the purpose of Charity Law.

The Trustees and officers serving during the year are detailed above.

Structure, governance and management *(continued)*

Recruitment and Appointment of Trustees

As set out in the Articles of Association Trustees can be appointed in one of two ways:

- appointment by the board (to fill a vacancy or as an additional Trustee) to hold office until the next Annual General Meeting, or;
- elected by the trustees at the AGM.

The minimum number of Trustees is three and is not subject to any maximum.

No business can be transacted at any General Meeting unless a quorum of three Trustees are present.

The Board of Trustees is responsible for the management of the Charity and the safeguarding of its assets. Trustees are recruited to the Board with a view to cultivating a mix of service representation, additional support needs, teaching and caring expertise, professional play or management skills and local community connection.

Induction and training of new Trustees

Currently Trustees are appointed by verbal approaches and discussion with existing board members.

The induction process involves prospective Trustees being supplied with a folder containing background information relating to the company and promotional material.

If the prospective Trustees still express an interest they will meet with a representative of the board who will discuss in more detail the implications of becoming a Trustee and resolve any further enquiries they may have regarding the activities of the organisation and context in which it works.

All Trustees are offered Level 1 Safeguarding Training in line with their responsibilities for safeguarding young people.

All Trustees are advised of their responsibilities with regard to making up part of the 'Registered Person' for OFSTED purposes and are advised to obtain a copy of the 'Statutory Framework for the Early Years Foundation Stage'.

Risk Management

The Trustees have assessed the risks the Charity faces and are satisfied that there are systems in place or arrangements are in hand to manage the risks that have been identified. The risk management strategy comprises:

- A regular periodic review of the risks the Charity may face
- The establishment of systems and procedures to mitigate those risks identified in the plan
- The implementation of procedures designed to minimise any potential impact on the Charity.

In addition to self-management of the main objects of the Charity, the Charity is monitored by OFSTED and the Charity Commission.

Structure, governance and management *(continued)*

The board of Trustees endeavour to meet every 3 months and are ultimately responsible for the strategic direction and policy of the charity.

The general management of the Charity is carried out by Mrs J Haplin and Mrs D Armer (Trustees) who report to the board at each meeting.

Objectives and activities

The activities delivered by Unique Kidz and Co Charity in pursuit of the objectives of the Charity include the following:

After School Club

After School Club reopened in September 2020 following the period of closure throughout the summer term. The club remained open for all who wished to attend (although many families chose not to attend) until January 2021 where, due to another lockdown, the afterschool club closed to all except the children of keyworkers. When allowed to be open in 2020, the After School Club opened on slightly reduced hours from 3:15-5:45pm, 5 days a week during term time excluding Bank Holidays to allow for the additional cleaning required for Covid-19.

The club provides children between the ages of 5 to 19 a chance to relax in a safe environment following their school day. The children have the option of taking part in planned activities, playing in the sensory area and outside or relaxing with friends. Children are collected from local special and mainstream schools in our wheelchair accessible minibuses or parents/carers can also drop children off themselves. On average, throughout the pandemic, 5 children attended each night. We intend to gradually increase this number in a safe manner to pre-pandemic levels which were 10 children each evening.

Holiday Club

Holiday Club was closed for the Easter and May breaks during 2020. We were able to run a small holiday club for 4 weeks during August 2020 where the setting was open for 4 hours each day. From October 2020, this then returned to the normal session length closing only 15 minutes earlier to allow for additional cleaning requirements. February Holiday Club was run virtually by our Playworkers due to the lockdown and children experienced different types of virtual sessions including Bring Your Pet to Zoom, Karaoke and lots of quizzes. Throughout the pandemic we have gradually increased the numbers attending each day from 6 to 12. In 2021 we will look to safely increase this to pre-pandemic levels of 16-18.

Different groups of children/young adults aged between 5 and 19 attend during the holiday clubs forming new friendships with children from different schools. Our experienced staff support the children and young adults to build and maintain friendships and learn new skills via play. Trips this year have been limited due to Covid restrictions however the staff team have ensured that children experience new and exciting things in the setting as well as going on local walks. Next year, we will hopefully be able to organise more trips/outings.

Objectives and activities *(continued)*

Stay and Play

Due to Covid restrictions, for the majority of the year Stay and Play has been delivered virtually via Zoom by 2 Playworkers who are funded by Children in Need. When allowed to run in person, the numbers have been restricted to 15 people to ensure the safety of all attending. Even through the difficulty of the pandemic, Stay and Play has provided vital support to a number of families and following the lifting of lockdown in March 2021, numbers have begun to increase. We expect numbers at Stay and Play to increase over the next 12 months following many of families being left without support for so long.

Siblings Group

Due to Covid restrictions, Siblings Group has been unable to run for the majority of the year however the group has managed to stay in touch virtually. When allowed to open, our Siblings Group meets twice a month for one evening session and one weekend session and is fully funded by Children in Need.

Each session is led by the Siblings Group Lead Support Worker and there are two additional support workers who work alongside the Lead to support the children attending. The group discuss with each other about their siblings and learn to empathise with each other's situations. At each session the staff plan activities that will increase the children's confidence and encourage the group to work together as a team.

Similar to Stay and Play, we expect the numbers at Siblings Group to increase steadily following the end of the pandemic as many young people have been isolated for so long and need new opportunities to socialise.

4Ever Unique Daytime Support

4Ever Unique reopened in August 2020 for 4 weeks of shorter daytime sessions followed by reopening fully in September 2020. Since then it has continued to provide day time support activities to young adults with disabilities aged 16 to 25 and is open Monday to Friday 9am - 6pm for 52 weeks of the year excluding Bank Holidays. Following the previous success of "College Club" and "4Ever Nightz", 4Ever Unique has now merged all services and runs as a full daytime support service from 9am-6pm collecting from local specialist colleges 5 nights a week.

To cater for this extension, the services has employed more support workers including a support worker who specifically works each evening providing continuity for the young adults attending. 4Ever Unique as a whole provides an opportunity for young adults to work towards their own goals, build on communication skills, problem solve and plan and gain confidence by getting involved in activities in the local community. The projects are designed around the young adult's interests and they take an active part in planning out what they would like to do.

Throughout the pandemic numbers have steadily increased with 21 young adults regularly accessing the service. Places are commissioned through Social Services or paid through a Direct Payment from a young persons agreed budget. Over the next 12 months we would like to recruit a 4Ever Unique Manager to lead and develop the service.

Staffing and Funding

Each of our clubs (excluding Siblings Group) operate on a minimum ratio of staff to child of 1:4. A small number of children and young people require additional support and staffing for this is funded by Lancashire County Council Special Educational Needs and Disabilities Team or Social Care Teams. This year the club's "Fee Waiver Policy" continued to be in place allowing staff, if required, to identify a family in need and offer financial support to enable their child or young adult to continue accessing

Objectives and activities *(continued)*

sessions have continuity of support at Unique Kidz and Co during any difficult financial situation

Support through Covid-19

We have been very grateful to receive support from the government through the furlough scheme and grants. Our Local Authority also continued to pay on plan for commissioned places.

Throughout the pandemic, we have received a number of grants that have supported our virtual activities and at home play packs. In September 2020 we were successfully applied for a Children in Need "Next Steps" grant that funded multiple weekly virtual sessions which were hugely popular with our young people. As part of these, a star of the West End ran musical theatre workshops and a local artist ran art classes. These sessions were vital in keeping everyone connected.

As part of the Next Steps grant, we were also able to launch "Unique Toyz" a toy library for local disabled children to borrow specialist toys and equipment to use throughout the pandemic. This has proved to be extremely popular and has introduced our services to a lot of new families. We will look to continue this project going forward.

How our activities deliver public benefit

- By providing OFSTED registered childcare for children with disabilities and additional needs all year round, to fit in with the requirements of the academic year and the needs of working families.
- Giving children with disabilities the best quality OFSTED registered childcare and social opportunities and play resources available and providing services local parents would have to travel much further to obtain if we weren't here.
- Giving young adults with disabilities a high-quality service that meets their needs and increases their confidence and independence within the local community.
- Helping parents and carers of children and adults with disabilities return to work instead of having to care for their children full time, meaning that less families are living in poverty and deprivation. This creates better mental health and quality of life for both the children and young adults in our care and their families and carers.
- Raising awareness of how to be truly inclusive in childcare and daytime support settings and the workplace with our unique training programmes.
- Helping other organisations serve the community through the use of our space at Woodhill Lane.
- Helping inspire small businesses and charities through our regular networking and public speaking appointments.
- In addition to offering employment we are also a provider of teacher training and student placements for people who want to become childcare professionals.
- We support our community by providing worthwhile volunteering opportunities and work experience for people who want to pursue a career in specialist childcare and social care.
- Supporting families through intense periods of isolation throughout the Covid-19 pandemic.

Objectives and activities *(continued)*

Charges to Access Services

Although the cost of providing care for children and adults with additional needs can be significantly higher than those of a mainstream childcare provider we feel that it is important to keep our charges in line with mainstream after school and holiday clubs in our area. We work hard to subsidise the cost of the care to keep the charges to parents/carers at this rate.

Our fees were due to increase in April 2020, however due to the pandemic, this was delayed until January 2021. Therefore our fees for parents from 2021 are:

- After School Club £9.50 per session from 3:15pm - 6:00pm
-
- Holiday Club £25.00 for a session from 10:00am - 4:00pm

The cost of our services to parents are subsided through grants, donations and our own fundraising activities.

For 4Ever Unique Daytime Support Service, the price structure was amended to give flexibility for booking.

- 3 hours: £30
- 6 hours: £55
- 9 hours: £85

Siblings Group, Stay and Play and the Toy Library are all free services and are fully funded by Children in Need.

Unique Kidz and Co:

- signposts parents to a number of local organisations offering relevant support and are happy to work with parents and carers to find funding streams for them to access other services.

- is registered with Ofsted therefore parents who are eligible to Working Family Tax Credits can use this to pay for some of the costs of childcare.

- is registered to take a variety of Childcare Vouchers.

- works with parents to set up standing orders to pay smaller regular amounts on a rolling basis to spread the cost of Clubs over the year. Parents can pay by cash, cheque or BACS.

We have individual Service Level Agreements in place with Lancashire County Council Social Care

Team to deliver care for several children and young adults to attend sessions at After School Clubs, Holiday Clubs and 4Ever Unique. These places are not subsidised but charged at the full rate.

Staff who work in the office have developed excellent working systems using Connect Childcare for the bookings and invoicing and SAGE which is used for the accounts.

Transport

Following on from previous years we continue to collect children and young adults from the two local specialist schools and college. We also collect from a local mainstream school. Transport can be a major barrier to parents accessing activities for their disabled children and young people. Staff who

Objectives and activities *(continued)*

drive the Minibuses are "MiDAS" trained which includes how to clamp wheelchairs and how to use the lift. An escort is always on the minibus to support the children and young people. We currently have three accessible minibuses all of which are used for school/college collections and local trips.

Achievements and performance

Achievement and Performance to Date

2010 Rated as outstanding by OFSTED following their first Inspection

2011 Trustee Denise Armer attended a reception at No.10 Downing Street David Morris MP tabled an Early Day Motion in Parliament in support of Unique Kidz and Co

2012 Enterprise Vision Award (EVA) for best New Business

2012 The Selnet (Social Enterprise Lancashire Network) Small Social Enterprise Award

2013 EVA Award - Inspirational Woman of the Year

2013 Social Enterprise North West (SENW) Small Social Enterprise Award National Mumpreneur Award for Best Supporting Business

2014 EVA Award Best Small Business Award
Rated Outstanding following a further OFSTED Inspection
Finalists in the Inspiring Woman Awards Entrepreneur Category
Listed in the Independent on Sunday Newspaper Happy List

2015 David Morris MP tabled an Every Day Motion in Parliament insupport of Unique Kidz and Co
Emma Pearson won the CVS Young Volunteer Award

2016 4Ever Unique - Daytime Support Service opened, providing daytime support to young adults with disabilities ages 16 to 25. Ofsted visit - all our conditions were "Met" (as we no longer deliver services to the "Early Years Foundation Stage" our quality and standards are measured differently than in previous years)
Shortlisted for The Northern Enterprise Awards Manchester for the Resilience Award

2017 College Club opened
BBC Radio Lancashire Broadcast live from our Building

2018 Simon Antrobus, CEO of BBC Children in Need visited Unique Kidz and Co. He wrote a report about his time spent at the club which can be found on the Children in Need website.
BBC Northwest Tonight did a live broadcast from our building celebrating CIN. Two of or team took part in the Pedal for Pudsey with Graham Liver cycling around the area visiting local Primary Schools.
Won the "Visitor Newspaper" Sunshine Award for Care.
Won "Best Stand" at the first North Lancs Business Expo
Delivered disability friendly ice skating sessions, working with Lancaster on Ice.

2019 Celebrated Unique Kidz and Co.'s 10th Birthday
Won BBC Radio Lancashire Community Hero Award

2020 Successfully supported families in person and virtually throughout the Covid-19 pandemic

Achievements and performance *(continued)*

Fundraising

Covid-19 has had a huge impact on the fundraising as no in person events have been held throughout the whole year. Normal events such as the Charity Ball, Great North Run and Summer Fair have had to be cancelled so the charity has had to rely on limited digital fundraising. We had success joining in with the national 2.6 Challenge and also with the "Be Back Soon" Charity Ball fundraiser. As restrictions are lifted, the charity will look to restart in-person fundraising events and recruit an Assistant Fundraiser.

Premises

Our current premises is a former youth and community centre set in a quiet residential area in Morecambe, close to an area of deprivation. We have been advised by Lancashire County Council Estates and Management Team that the building is available to purchase. The building is wheelchair accessible with disabled toilet and changing facilities, hoists and a wheelchair accessible playground. The building is on one level and consists of 3 rooms, including a sensory room, where we deliver our childcare and daytime support services and an office, kitchen, toilets and changing area.

Future Plans

Following the information received from Lancashire County Council, our priority as a Board of Trustees, is to put plans in place to purchase and secure the building.

To assist with our plans for growth and development we will look to refresh our sensory room to create an area that is more calming and suitable for the young people we support. It is also apparent that a more suitable staff area is needed for breaks and admin work.

The pandemic paused the plans to continue with weekend clubs and extending our hours so we will look to continue with this over the next 12 months.

As Trustees our vision is to always provide a high-quality specialised setting for children and young adults with disabilities and as such we are always looking at ways to enhance the lives of the children, young adults and families who come to any of our services.

It is apparent that the COVID-19 pandemic will continue to have a big effect on the services that we deliver and provide. We do expect to be able to remain open however will always keep the safety of those we support at the forefront of every decision made. We are hopeful that during the next 12 months we will be able to move all parts of Unique Kidz and Co closer to pre-pandemic activity levels.

Financial review

Financial performance and position

Total income for the year amounted to £458,450. £240,742 (53%) was generated by our own activities, £29,885 (6%) by way of voluntary income and the balance of £187,823 (41%) by way of grants and contracts.

£59,438 was received from Lancashire County Council under the Service Level Agreement.

The charity was able to access Coronavirus support grants totalling £82,858 in the year.

Other vital grant funding was received from Children in Need (£66,284) and Global (£22,489) with smaller notable amounts from National Lottery (£9,295), Co-op (£3,697), E&R Wilson Trust (£1,700) and Community Foundation Trust (£1,000).

The results for the year show a surplus of £156,580, and as at 31 March 2021 total funds carried forward were £470,187, with £42,234 being restricted funds.

Reserves policy

The Trustees have reviewed the development of the reserves fund in view of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed should be equivalent to one year's running costs to allow Unique Kidz and Co to maintain its charitable activities should there be any short-term delays in funding.

	£
Unrestricted funds	427,953
Less unrestricted fixed assets	(12,229)
Less funds designated for purchase of premises	(207,000)
Unrestricted funds not committed	208,724

The level of unrestricted funds not committed at 31 March 2021 represents 69% of annual running costs. Although the current level of reserves is short of the target the strategy remains to create increased reserves through planned operating surpluses and a review of the activity programme.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 14/9/21 and signed on behalf of the board of trustees by:

Jane Halpin

Mrs J Halpin
Trustee

Unique Kidz & Co.

Company Limited by Guarantee

Trustees' Responsibilities Statement

Year ended 31 March 2021

The Trustees, who are also directors 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).

Company law requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Unique Kidz & Co.

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Unique Kidz & Co.

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Unique Kidz & Co. ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements 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 financial statements 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.

Phillip Dennison ACA FCCA
Independent Examiner

20 Mannin Way
Lancaster Business Park
Caton Road
Lancaster
LA1 3SW

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

	Note	2021 Unrestricted funds £	2021 Restricted funds £	2021 **Total funds** £	2020 Total funds £
Income and endowments					
Donations and legacies	**5**	12,590	17,295	29,885	23,841
Charitable activities	**6**	303,264	115,980	419,244	384,943
Other trading activities	**7**	7,846	–	7,846	45,557
Investment income	**8**	911	–	911	1,366
Other income	**9**	564	–	564	674
Total income		325,175	133,275	458,450	456,381
Expenditure					
Expenditure on raising funds:					
Expenditure on raising funds	**10**	14,184	–	14,184	44,785
Expenditure on charitable activities	**11**	176,967	110,719	287,686	319,449
Total expenditure		191,151	110,719	301,870	364,234
Net income		134,024	22,556	156,580	92,147
Transfers between funds		8,476	(8,476)	–	–
Net movement in funds		142,500	14,080	156,580	92,147
Reconciliation of funds					
Total funds brought forward		285,453	28,154	313,607	221,460
Total funds carried forward		427,953	42,234	470,187	313,607

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 26 form part of these financial statements.

Unique Kidz & Co.

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**17**	12,229	16,601
Current assets			
Stocks	**18**	250	250
Debtors	**19**	35,298	40,146
Cash at bank and in hand		458,157	280,237
		493,705	320,633
Creditors: amounts falling due within one year	**20**	35,747	23,627
Net current assets		457,958	297,006
Total assets less current liabilities		470,187	313,607
Net assets		470,187	313,607
Funds of the charity			
Restricted funds		42,234	28,154
Unrestricted funds		427,953	285,453
Total charity funds	**23**	470,187	313,607

For the year ending 31 March 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 14/9/21..., and are signed on behalf of the board by:

Jane Halpin

Mrs J Halpin
Trustee

The notes on pages 14 to 26 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Woodhill Lane, Morecambe, Lancashire, LA4 4NW.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

In the opinion of the Trustees there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The Charity's key estimates are considered to be depreciation charges which are explained in the fixed asset accounting policy.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. **Accounting policies** *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. **Accounting policies** *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	33% straight line
Fixtures and fittings	-	33% straight line
Motor vehicles	-	25% reducing balance
Equipment	-	33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

3. Accounting policies *(continued)*

Government grants *(continued)*

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every trustee of the charity undertakes to contribute such an amount as may be required (not exceeding £10) to the charity's assets if it should be wound up while he or she is a trustee, or within one year after he or she ceases to be a trustee.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	12,590	5,000	17,590
Donated goods and services	–	12,295	12,295
	17,590	17,295	29,885

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	9,746	–	9,746
Donated goods and services	–	14,095	14,095
	9,746	14,095	23,841

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Grants	71,843	115,980	187,823
Holiday Club fees	29,039	–	29,039
After School Club fees	16,924	–	16,924
4Ever Unique fees	126,020	–	126,020
LCC Breaktime funding	59,438	–	59,438
	303,264	115,980	419,244

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants	–	89,425	89,425
Holiday Club fees	66,333	–	66,333
After School Club fees	23,616	–	23,616
4Ever Unique fees	138,138	–	138,138
LCC Breaktime funding	67,431	–	67,431
	295,518	89,425	384,943

Analysis of grants received in the current and prior year can be seen per note 23.

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Fundraising events	7,846	7,846	45,557	45,557

8. Investment income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Bank interest	911	911	1,366	1,366

9. Other income

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Miscellaneous including sale of items	564	564	674	674

10. Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Fundraising staff costs	13,444	–	13,444
Other fundraising costs	740	–	740
	14,184	–	14,184

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Fundraising staff costs	24,869	–	24,869
Other fundraising costs	19,416	500	19,916
	44,285	500	44,785

11. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Staff costs	75,518	51,051	126,569
Play and activities costs	4,876	34,644	39,520
Vehicle costs	4,676	1,073	5,749
Other direct costs	4,612	285	4,897
Depreciation	6,878	–	6,878
Support costs	80,407	23,666	104,073
	176,967	110,719	287,686

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Staff costs	125,064	53,251	178,315
Play and activities costs	7,441	9,220	16,661
Vehicle costs	5,926	3,922	9,848
Other direct costs	9,653	3,035	12,688
Depreciation	6,379	3,179	9,558
Support costs	78,784	13,595	92,379
	233,247	86,202	319,449

12. Analysis of support costs

	Total 2021	Total 2020
	£	£
Staff costs	38,795	22,690
Premises	29,123	31,258
Communications and IT	8,888	7,484
General office	2,434	4,462
Finance costs	1	173
Governance costs	1,210	617
Bookkeeping and payroll fees	10,180	12,665
Legal and professional fees	9,196	7,660
Depreciation	1,685	1,685
Other support costs	2,561	3,685
	104,073	92,379

13. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	8,563	11,243

14. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	500	500
Other financial services	710	117
	1,210	617

15. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	173,786	217,065
Social security costs	3,124	5,470
Employer contributions to pension plans	1,897	3,339
	178,807	225,874

15. Staff costs *(continued)*

The average head count of employees during the year was 32 (2020: 34). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Fundraising activities	1	1
Direct charitable work	28	31
Administration and support	3	2
	32	34

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £8,823 (2020: £22,679).

16. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees other than Mrs J Halpin and Mrs D Armer, who are the key management personnel of the charity. Remuneration of key management personnel is detailed in note 15.

Consent for remuneration of the above Trustees was obtained from the Charity Commission on 24th February 2010.

Travel costs were also reimbursed to the above Trustees in relation to their position as employees of the Charity.

17. Tangible fixed assets

	Setting and play equipment £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	**Total £**
Cost					
At 1 April 2020	51,364	27,474	22,592	16,079	117,509
Additions	1,366	–	–	2,825	4,191
At 31 March 2021	52,730	27,474	22,592	18,904	121,700
Depreciation					
At 1 April 2020	47,894	21,332	18,895	12,787	100,908
Charge for the year	1,892	4,061	925	1,685	8,563
At 31 March 2021	49,786	25,393	19,820	14,472	109,471
Carrying amount					
At 31 March 2021	2,944	2,081	2,772	4,432	12,229
At 31 March 2020	3,470	6,142	3,697	3,292	16,601

18. Stocks

	2021 £	2020 £
Items for resale	250	250

19. Debtors

	2021 £	2020 £
Trade debtors	25,202	32,432
Prepayments and accrued income	9,265	5,948
Other debtors	831	1,766
	35,298	40,146

20. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	5,048	3,214
Accruals and deferred income	26,303	17,950
Social security and other taxes	2,955	590
Other creditors	1,441	1,873
	35,747	23,627

21. Deferred income

	2021	2020
	£	£
At 1 April 2020	13,366	9,395
Amount released to income	(13,366)	(9,395)
Amount deferred in year	24,253	13,366
At 31 March 2021	24,253	13,366

22. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,897 (2020: £3,339).

23. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General funds	285,453	253,333	(119,308)	(198,524)	220,953
LCC Coronavirus Support	–	10,000	(10,000)	–	–
HMRC Coronavirus Job Retention Scheme	–	61,843	(61,843)	–	–
Designated funds					
Property reserve	–	–	–	207,000	207,000
	285,453	325,176	(191,151)	8,476	427,953

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General funds	211,263	352,861	(277,532)	(1,139)	285,453
	211,263	352,861	(277,532)	(1,139)	285,453

The Trustees have made the decision to create a property reserve of £207,000 for the purchase of the current premises and adjacent land at Woodhill Lane, Morecambe. The amount covers the purchase price and any associated costs that may be incurred.

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Donations					
Donated services	–	12,295	(12,295)	–	–
Kentown Wizard Foundation	–	5,000	(5,000)	–	–
Revenue grants					
Children in Need	–	6,571	(6,571)	–	–
CIN – Bridging Grant	–	19,714	(11,096)	–	8,618
CIN – Next Steps	–	40,000	(32,278)	(1,637)	6,085
Global	23,870	22,488	(22,524)	–	23,834
National Lottery Community Support	–	9,295	(9,295)	–	–
LCC Covid Infection Control	–	11,015	(8,460)	(2,555)	–
Other revenue grants	–	3,200	(3,200)	–	–
Capital grants					
The Co-operative	–	3,697	–	–	3,697
Other capital grants	4,284	–	–	(4,284)	–
	28,154	133,275	(110,719)	(8,476)	42,234

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
Donations					
Donated services	–	14,095	(14,095)	–	–
Revenue grants					
Children in Need	(1,139)	39,372	(39,372)	1,139	–
Global	–	45,041	(21,171)	–	23,870
Other revenue grants	3,873	5,012	(8,885)	–	–
Capital grants					
Other capital grants	7,463	–	(3,179)	–	4,284
	10,197	103,520	(86,702)	1,139	28,154

24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	12,229	–	12,229
Current assets	427,218	66,487	493,705
Creditors less than 1 year	(11,494)	(24,253)	(35,747)
Net assets	427,953	42,234	470,187

24. Analysis of net assets between funds *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	12,317	4,284	16,601
Current assets	296,763	37,236	333,999
Creditors less than 1 year	(10,261)	(13,366)	(23,627)
Net assets	298,819	28,154	326,973

25. Related parties

Except as outlined in note 16, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

No material donations were made by Trustees to the charity.

26. Events after the period end

In May 2021 the charity purchased the premises it currently occupies along with the adjacent land at Woodhill Lane, Morecambe from Lancashire County Council for a cost of £197,000. At the year end date there was no firm commitment in place to purchase the premises and land therefore no relevant capital commitment has been disclosed.