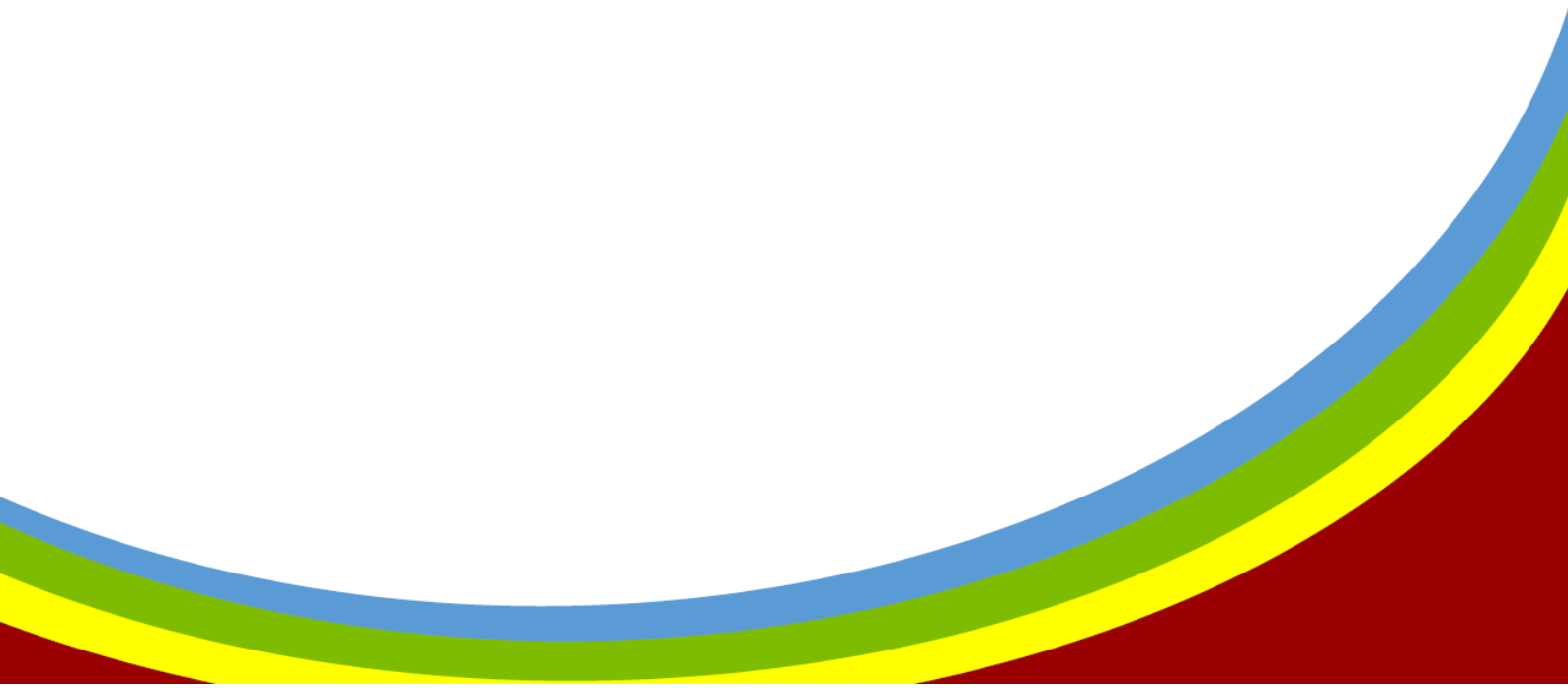

HAPPY KIDS

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

Charity number: 1131849



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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY,
ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023**

Trustees

Mrs E Spitzer
Mrs C Adler
Mrs C Bleichfeld
Mrs T Direnfeld
Mr J P Lampin

Charity number

1131849

Principal office

26 Oldhill Street
London
N16 6LB

Independent examiner

Berish Hoffman FCA
Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

CHAIR'S STATEMENT

I take pleasure presenting you with the annual report and accounts for the year ending 31 March 2023. This has been a year of significant growth for the organisation where the increased income has thankfully enabled us to reach out to many more disadvantaged children through expanded service delivery.

Yet I'm puzzled. Puzzled by the sheer numbers of requests for our services; perplexed by the conundrum that demand always exceeds provision.

Life is like a puzzle and we cannot solve it alone.

I enjoyed dropping into our after-school play session last Monday. As my senses took in the vibrant, pleasing scene, my gaze fell on Lali, 8, who was valiantly attempting to put together a 200-piece puzzle. The pieces were scattered all around her, some having fallen to the floor. I found myself retrieving the stray parts, and thinking: What happens when the pieces of a child's life have been scattered around like bits of paper in the wind?

How can we make her feel safe and resilient enough to make sense of the chaos, pick up the pieces, and see that each one is special and beautiful and necessary. Even those we do not yet understand or that bring up challenges for us and in our life. Every single piece fits perfectly.

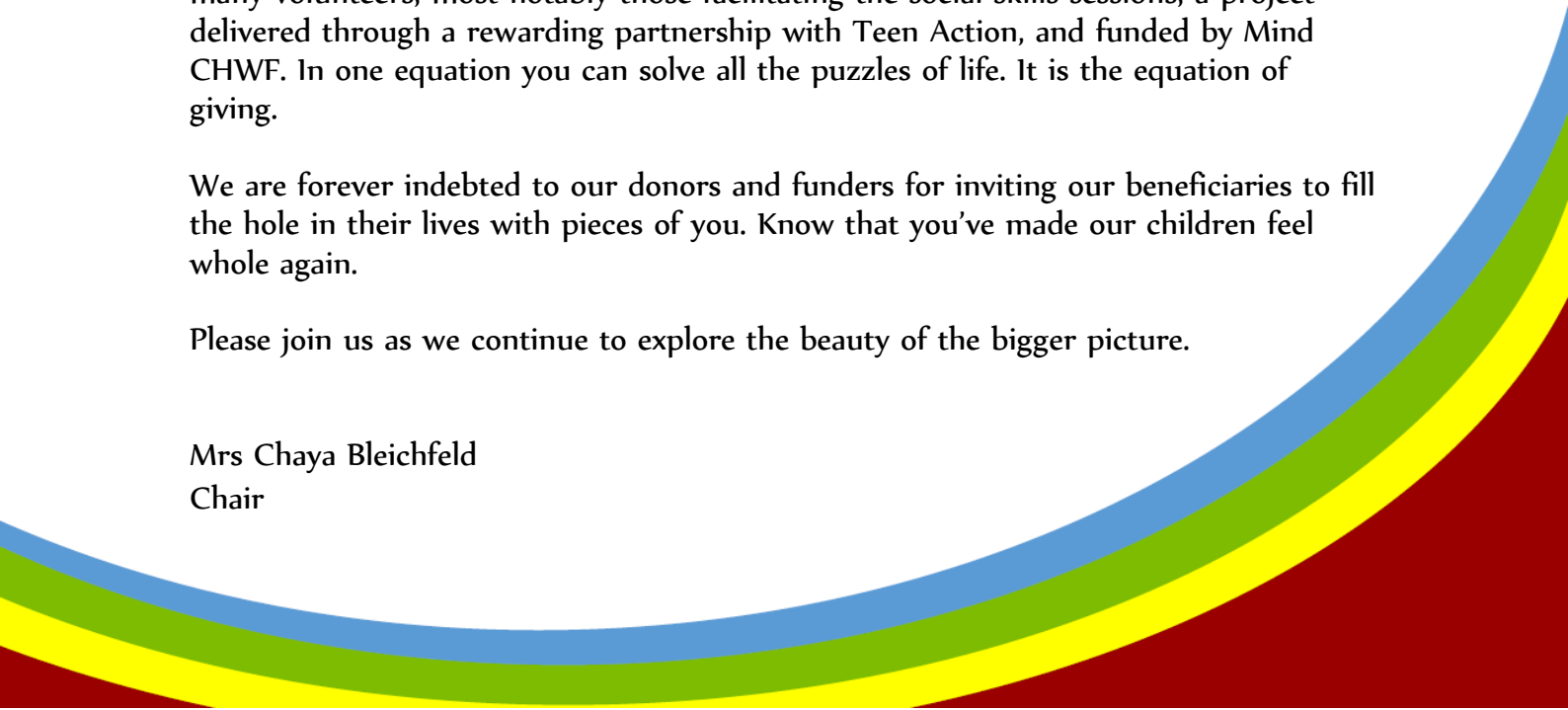
At Happy Kids every child knows that we value them as a unique part of our puzzle; no one else can fill that niche. I say thank you to our beneficiaries for creating the masterpiece that is Happy Kids. We are proud of you for every one of your achievements; each problem you have solved. Keep going, even when the piece you hold doesn't fit, you're still one closer to the answer.

We are very grateful to our capable staff who have taken the time and patience to study and understand each of our children. We likewise owe much gratitude to our many volunteers, most notably those facilitating the social skills sessions, a project delivered through a rewarding partnership with Teen Action, and funded by Mind CHWF. In one equation you can solve all the puzzles of life. It is the equation of giving.

We are forever indebted to our donors and funders for inviting our beneficiaries to fill the hole in their lives with pieces of you. Know that you've made our children feel whole again.

Please join us as we continue to explore the beauty of the bigger picture.

Mrs Chaya Bleichfeld
Chair



TRUSTEES' REPORT

The trustees present their report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 as amended for accounting periods commencing from 1 January 2016)

STRUCTURE, GOVERNANCE & MANAGEMENT

Reference and administrative details are shown in the schedule of legal and administrative information on page 3 of this report.

The trustees who served during the year and up to the date of signature of the financial statements were:

Mrs E Spitzer

Mrs C Adler

Mrs C Bleichfeld

Mrs T Direnfeld

Mr J P Lampin

The charity is constituted and governed by a Trust Deed dated 27 September 2007. The charity is managed and controlled by the trustees, who meet regularly.

RECRUITMENT, INDUCTION AND TRAINING

New trustees are recruited on the basis of their competence, specialist skills, and

those who are able to promote the objectives of the Charity. The existing trustees will apply suitable induction and training procedures to any new trustee.

RISK MANAGEMENT

The trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity. The trustees are satisfied that these systems and procedures mitigate the potential effects of any perceived risks.

SAFEGUARDING AND CHILD PROTECTION

Rigorous Child Protection and Safeguarding policies and procedures are at the heart of everything we do. This ensures that the welfare of the children in our care is never compromised.

CHARITABLE OBJECTIVES

THE OBJECTS OF THE TRUST ARE:

1. To advance in life and relieve needs of children who have need by reason of their youth, age, poverty or social and economic circumstances, especially but not exclusively those living in the boroughs of Hackney, Haringey and Barnet through:

(a) The provision of recreational and leisure time activities provided in the interest of social welfare, designed to improve their conditions of life;

(b) Providing support and activities, which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.

(c) To advance the education of such children by providing and assisting in the provision of facilities not required to be provided by the local education authority.

2. The promotion of any other exclusively charitable objects and purposes in the United Kingdom or in any other part of the world such as the trustees see fit, provided always that they be regarded as charitable by the law of England and Wales.

The trustees confirm that they have referred to the guidance outlined in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

OUR VISION

To alleviate the impacts of circumstantial, developmental or socio-economic disadvantage of children.

OUR MISSION

To empower every child with the chance to shine.

OUR STRATEGIC AIMS

- ♦ To provide user-led, out-of-school programmes, of social, leisure and developmental benefits to develop underprivileged children and young people so that they can reach their maximum

potential and become productive members of mainstream society.

- ♦ To improve the conditions of life of children and young people by providing recreational opportunities which they would otherwise be denied. These help them develop new skills, improve their attitude and boost their independence, confidence and resilience.
- ♦ To promote and advance the education for children and young people especially for those for whom English is an additional Language (EAL's).
- ♦ To enable children with special needs to fully access our services and to enhance their educational and physical development through targeted one-to-one sessions and/or therapy sessions within specialist facilities such as a sensory room.
- ♦ To assist working parents, parents of large or dysfunctional families, those with sick/disabled children or who are new immigrants by caring for their children, during out of school hours, in a secure, caring and enabling environment.

ACHIEVEMENTS & PERFORMANCE

During the year, the charity continued to raise funds, and has applied all of the funds towards activities in furtherance of its objectives.

The Charity received grants totalling £115,896 and donations totalling £114,766 during the year and carried out projects with total expenditure of £213,768.

OUR PROJECTS AND THEIR IMPACT

SOCIAL SKILLS MENTORING

Partnering with Teen-Action, we delivered social skills mentoring sessions to 33 children who acquired many valuable skills.

“Ita’s mentor really brought out her strengths, enabling her to effectively connect with others.”
Ita’s Dad



TREASURE HUNT

Weekly personal development clubs brought out the intrinsic qualities and built the resilience of our beneficiaries.

“It feels so good to be valued and important. This is something I learnt to feel at ‘treasure hunt’.”
Nina age 10



OCCUPATIONAL AND SPEECH & LANGUAGE THERAPY

700+ sessions enabled the notable progression of children struggling with mild-moderate delays.

“Thank you for the invaluable therapy you’ve provided for my child, which I’d not have been able to afford otherwise.”
A grateful parent



HOMEWORK CLUB

The safe, nurturing learning environment expertly supported 116 children with their homework.

“The sessions really helped Shevy complete her homework and thankfully raised her academic achievement.”
Shevy’s LSA



DANCE & SINGING CLUB

Our song and dance clubs enthusiastically engaged 86 members.

“Watching these precious children express themselves through dance & song just moved me to tears.”
T. Direnfeld, Trustee



HOLIDAY PLAYSCHMES

Our holiday highlights once again delighted 250+ children with hours of fun & friendship.

“I watched the clock each morning until it was time to go to playscheme. Each day was fun filled and so very exciting!”
Debbie, age 7



ARTS ‘N’ CRAFTS

These sessions entertained 272 children in a fun and creative environment.

“It was so rewarding to see the children express their individuality through the range of craft activities.”
Sessional facilitator



MUSIC-N-EXERCISE CLUB

209 children were kept active through exuberant music and exercise sessions.

“Sessions strengthened Ellie’s bones and muscles and helped improve her core and joint mobility.”
Physiotherapist



DAY TRIPS

190 euphoric children immensely enjoyed and benefitted from 3 day trips.

“Students who joined your trips developed an appreciation for the natural world and vital social skills.”
Mrs Brown, Teacher



ART/PSYCHOTHERAPY

Our 1:1 and group therapy sessions enabled many children to experience emotional support and healing.

“Etty has learnt to control her anger. She is no longer disruptive or destructive.”
Etty’s Mum



POTTERY CLASSES

Pottery classes gave 44 children creative freedom generating a sense of independence whilst improving their motor control.

“Through this empowering activity, children learnt to lead, rather than being led.”
R.B. Pottery teacher



FINANCIAL REVIEW

This year we are grateful to report that our extensive fundraising efforts were rewarded with an increased income that enabled us to expand service provision to many more appreciative beneficiaries. A range of funding streams, including grants from trusts and foundations, as well as a significant number of corporate donations, supported our activities. Thank you to The Postcode Society Trust, The Molly Forster Charitable Trust, Mind CHWF, Tottenham Grammar School Foundation, The Cherry Family foundation, London Community Foundation, The National Lottery Community Fund, Sport England, The Masonic Charitable Foundation, Hackney Giving and London Borough of Hackney. We are likewise indebted to Skipton Building Society, The Woodward Charitable Trust, The Souter Charitable Trust, The Invesco Cares Foundation, Boshier Hinton Foundation, The Carmela and Ronnie Pignatelli Foundation, CLA Charitable Trust, The Bradians Trust, and the many others for their confidence in our work. The trustees are satisfied with results for the year shown in the attached financial statements.

RESERVES POLICY

The trustees are grateful to have been able to maintain the reserves level in line with the charity's policy. At the year's end the charity held £58,923; more than 3 months' worth of running costs. The trustees are therefore confident of the charity's sustainability.

PLANS FOR THE FUTURE: Targets for 2023/24

As we enter our seventeenth year of provision, we find ourselves challenged by the financial uncertainty that is the backdrop of our lives. Yet we are certain that we will extend ourselves, once again, to respond to the increasing and evolving needs of children. We trust that the generosity of the public will continue to stand by us, as they have in the most trying of circumstances.

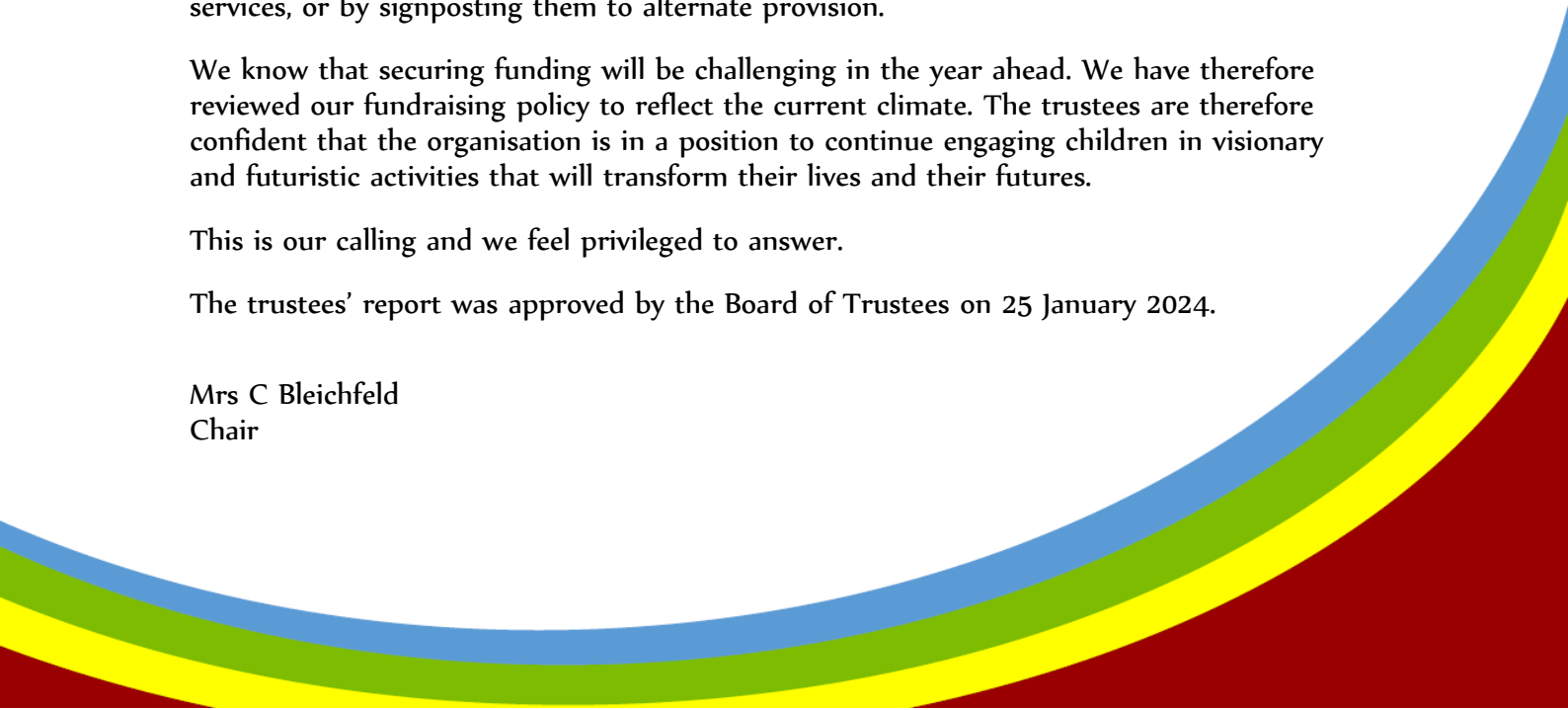
As we plan for the future; we are conscious that the happy children of today are the successful adults of tomorrow. Although this generation's children will have had a rockier childhood, with many struggling academically, emotionally or socially as a result, with the right support, they will look towards a better future. In addition to expanding the provision of our academic, recreative, therapeutic and material support we will further our goal of delivering a more holistic provision, where the progress of the whole child is consistently monitored. We want to ensure that their needs are addressed as they emerge by engaging them in our other services, or by signposting them to alternate provision.

We know that securing funding will be challenging in the year ahead. We have therefore reviewed our fundraising policy to reflect the current climate. The trustees are therefore confident that the organisation is in a position to continue engaging children in visionary and futuristic activities that will transform their lives and their futures.

This is our calling and we feel privileged to answer.

The trustees' report was approved by the Board of Trustees on 25 January 2024.

Mrs C Bleichfeld
Chair



INDEPENDENT EXAMINER'S REPORT

I report to the trustees on my examination of the financial statements of Happy Kids (the charity) for the year ended 31 March 2023.

RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. 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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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.

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 financial statements to be reached.

Berish Hoffman FCA

Landau Morley LLP
325-327 Oldfield Lane North
Greenford
Middlesex
UB6 0FX

Dated: 25 January 2024

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	2	<u>114,766</u>	<u>115,896</u>	<u>230,662</u>	<u>99,979</u>	<u>61,222</u>	<u>161,201</u>
Expenditure on:							
Raising funds	3	<u>3,633</u>	<u>-</u>	<u>3,633</u>	<u>1,197</u>	<u>-</u>	<u>1,197</u>
Charitable activities	4	<u>92,342</u>	<u>117,793</u>	<u>210,135</u>	<u>71,240</u>	<u>82,933</u>	<u>154,173</u>
Total Expenditure		<u>95,975</u>	<u>117,793</u>	<u>213,768</u>	<u>72,437</u>	<u>82,933</u>	<u>155,370</u>
Net income/(expenditure) and movement in funds		18,791	(1,897)	16,894	27,542	(21,711)	5,831
Fund balances at 1 April		<u>40,132</u>	<u>5,336</u>	<u>45,468</u>	<u>12,590</u>	<u>27,047</u>	<u>39,637</u>
Fund balances at 31 March 2022		<u>58,923</u>	<u>3,439</u>	<u>62,362</u>	<u>40,132</u>	<u>5,336</u>	<u>45,468</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Debtors	9	-		3,975	
Cash at bank and in hand		<u>86,457</u>		<u>72,792</u>	
		86,457		76,767	
Creditors: amounts falling due within one year	10	<u>8,967</u>		<u>9,711</u>	
Net current assets			77,490		67,056
Creditors: amount falling due after more than one year	11		<u>(15,128)</u>		<u>(21,588)</u>
Net Assets			<u>62,362</u>		<u>45,468</u>
Income funds					
Restricted income funds	12		3,439		5,336
Unrestricted funds			<u>58,923</u>		<u>40,132</u>
			<u>62,362</u>		<u>45,468</u>

The financial statements were approved by the Trustees on 25 January 2024.

Mrs C Bleichfeld
Chair

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

1 Accounting policies

Charity information

The charity is registered in England and Wales and is unincorporated. The address of the principal office is 26 Oldhill Street, London, N16 6LB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	114,766	-	114,766	99,979	-	99,979
Grants	-	115,896	115,896	-	61,222	61,222
	<u>114,766</u>	<u>115,896</u>	<u>230,662</u>	<u>99,979</u>	<u>61,222</u>	<u>161,201</u>

3 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Staff costs	<u>3,633</u>	<u>1,197</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Expenditure on charitable activities

	Charitable activity 2023 £	Charitable activity 2022 £
Direct costs		
Staff costs	36,519	62,585
Other project costs	68,705	19,499
Grants to individuals in relief of poverty	48,700	66,750
Cost of living support	45,670	-
	<u>199,594</u>	<u>148,834</u>
Share of support costs (see note 5)	8,241	3,119
Share of governance costs (see note 5)	2,300	2,220
	<u>210,135</u>	<u>154,173</u>
Analysis by fund		
Unrestricted funds	92,342	71,240
Restricted funds	117,793	82,933
	<u>210,135</u>	<u>154,173</u>

The charity provided financial support to families to assist with the relief of poverty in line with its charitable objectives.

5 Support costs

	Support costs £	Governance Costs £	2023 £	Support costs £	Governance costs £	2022 £
Bank charges	185	-	185	7	-	7
Consultancy	66	-	66	311	-	311
Office expenses	3,788	-	3,788	1,830	-	1,830
Training	3,581	-	3,581	395	-	395
Interest payable	621	-	621	576	-	576
Accountancy fees	-	2,300	2,300	-	2,220	2,220
	<u>8,241</u>	<u>2,300</u>	<u>10,541</u>	<u>3,119</u>	<u>2,220</u>	<u>5,339</u>
Analysed between						
Charitable activities	<u>8,241</u>	<u>2,300</u>	<u>10,541</u>	<u>3,119</u>	<u>2,220</u>	<u>5,339</u>

Governance costs include amounts paid to the Independent Examiner.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Part time staff	14	17
Employment costs	2023 £	2022 £
Wages and salaries	40,152	63,782

The charity recruited a dedicated team of volunteers, significantly reducing staffing costs.

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

9 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Other debtors	-	3,975

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Bank Loans		6,456	6,296
Trade creditors		211	1,195
Accruals and deferred income		2,300	2,220
		<u>8,967</u>	<u>9,711</u>

Bank loans include a Bounce Back Loan taken by the charity as a precautionary measure to cover any potential loss of funding due to Covid-19. Additional donations have been pledged to assist with repayment of the loan.

11 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank Loans		<u>15,128</u>	<u>21,588</u>

Bank loans include a Bounce Back Loan taken by the charity as a precautionary measure to cover any potential loss of funding due to Covid-19. Additional donations have been pledged to assist with repayment of the loan.

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes relating to various projects operated by the charity:

Movement in funds	Balance at 1 April 2021	Income	Expenditure	Balance at 1 April 2022	Income	Expenditure	Balance at 31 March 2023
	£	£	£	£	£	£	£
Recreational club	-	-	-	-	55,108	(58,505)	(3,397)
Holiday playschemes	(1,047)	6,810	(4,194)	1,569	7,630	(7,211)	1,988
Academic support	5,854	8,680	(14,584)	(50)	-	-	(50)
Therapies	21,755	17,496	(37,255)	1,996	16,962	(16,962)	1,996
Support costs	485	1,560	(2,045)	-	3,435	(2,405)	1,030
After-school clubs	-	26,676	(24,855)	1,821	16,791	(16,540)	2,072
Cost of living support	-	-	-	-	15,970	(16,170)	(200)
	<u>27,047</u>	<u>61,222</u>	<u>(82,933)</u>	<u>5,336</u>	<u>115,896</u>	<u>(117,793)</u>	<u>3,439</u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Unrestricted funds

	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	40,132	114,766	(95,975)	58,923
Previous year:	At 1 April 2021 £	Incoming resources £	Resources expended £	At 31 March 2022 £
	12,590	99,979	(72,437)	40,132

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2023 are represented by:			
Current assets/(liabilities)	74,051	3,439	77,490
Long term liabilities	(15,128)	-	(15,128)
	<u>58,923</u>	<u>3,439</u>	<u>62,362</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2022 are represented by:			
Current assets/(liabilities)	61,720	5,336	67,056
Long term liabilities	(21,588)	-	(21,588)
	<u>40,132</u>	<u>5,336</u>	<u>45,468</u>

13 Related party transactions

During the year, the charity incurred costs of £104,295 (2022: £79,936) payable to Beis Malka Trust in respect of recharged salaries, rent and resources. Mrs C Bleichfeld's husband is a trustee of Beis Malka Trust.