

KIDS ZONE (HACKNEY)

England & Wales · Charity number 1153024

Details

Other names LITTLE STEPS (STAMFORD HILL)

Status Registered

Legal form CIO

Registered 2013-07-23

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

Contact

Address 1 Grovelands Road
London
N15 6BS

Phone 02088094871

Activities

Objects: THE ADVANCEMENT OF EDUCATION PRIMARILY OF CHILDREN BELOW COMPULSORY SCHOOL AGE

Activities: Kids Zone is targeting large families that are interested in something more than simple baby-sitting facilities; they would like the children to be enrolled in a program that offers development of many different skills including: social skills, arts and crafts, reading, numbers, etc.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- Hackney

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£657,701	£516,003	£187,764	3
2024-06-30	£457,153	£429,006	-	-
2023-06-30	£356,124	£362,926	-	-
2022-06-30	£366,014	£365,158	-	-
2021-06-30	£320,904	£337,418	-	-

Trustees

Name	Role	Appointed
Elizer Margulies		2017-04-10
Mark Spitzer		2016-09-21
PHILIPPE HERZEFT		2013-06-05

KIDS ZONE (HACKNEY)

England & Wales - Charity number 1153024

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For The Year Ended

30 June 2025

Charity Number

1153024

Kids Zone (Hackney)

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Kids Zone (Hackney)

Trustees

Mr. Mark Spitzer
Mr. Phillippe Herzeft
Mr. Eliezer Margolis

Administration Address

Mr Maurice Breuer
1 Grovelands Road
South Tottenham
London N15 6BS

Charity Number 1153024

Accountants

C Rosen

Kids Zone (Hackney) Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 June 2025.

Status and Administration

Kids Zone (Hackney) is constituted by trust deed, dated 23rd July 2013 and is a Registered Charity.

Trustees

The Trustees in office throughout the year were:

Mr. Mark Spitzer

Mr. Phillippe Herzeit

Mr. Eliezer Margolis

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities

Kids Zone (Hackney) targets large families that are interested in something more than simple baby-sitting facilities; they would like the children to be enrolled in a program that offers development of many different skills including: social skills, arts and crafts, reading, numbers, etc.

Kids Zone (Hackney) Report of the Trustees

Reserves Policy

The Trustees aim to maintain unrestricted funds, which are the free reserves of the Charity at a level of at least six months running costs and up to one year's running costs. The Trustees are pleased to have achieved a level of reserves for the Charity this past year, in accordance with their aim.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Trustee
Mr. Mark Spitzer
26 August 2025

Kids Zone (Hackney)

Statement Of Financial Activities

For The Year Ended 30 June 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	<u>657,701</u>	<u>0</u>	<u>657,701</u>	<u>457,153</u>
Total Incoming Resources		657,701	0	657,701	457,153
RESOURCES EXPENDED					
Cost of Generating Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		657,701	0	657,701	457,153
Cost of Activities In Furtherance of the Charity's Objects	3	426,711	0	426,711	350,533
Governance Costs	5	<u>89,292</u>	<u>0</u>	<u>89,292</u>	<u>78,473</u>
Total Charitable Expenditure		516,003	0	516,003	429,006
Total Resources Expended	3	<u>516,003</u>	<u>0</u>	<u>516,003</u>	<u>429,006</u>
Net Movement In Funds		141,698	0	141,698	28,147
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Reserves for the Year		<u>141,698</u>	<u>0</u>	<u>141,698</u>	<u>28,147</u>
Total Funds Brought Forward		46,066	0	46,066	17,919
Total Funds Carried Forward	11	<u>£ 187,764</u>	<u>£ 0</u>	<u>£ 187,764</u>	<u>£ 46,066</u>

Kids Zone (Hackney)

Balance Sheet at 30 June 2025

	Notes	2025 £	2024 £
Current Assets			
Debtors	8	147,683	0
Cash at Bank and in Hand		<u>54,166</u>	<u>69,801</u>
		201,849	69,801
Creditors : Amounts falling due within one year	9	<u>(14,085)</u>	<u>(23,735)</u>
Net Current Assets		<u>187,764</u>	<u>46,066</u>
Total Assets less Current Liabilities		<u>187,764</u>	<u>46,066</u>
Net Assets	10	<u>£ 187,764</u>	<u>£ 46,066</u>
Restricted Funds	11	0	0
Unrestricted Funds	12	<u>187,764</u>	<u>46,066</u>
Total Funds		<u>£ 187,764</u>	<u>£ 46,066</u>

Approved by the Trustees on 26 August 2025, and signed on behalf of them all.

Mr. Mark Spitzer
Trustee

The notes on pages 6 to 8 form part of these accounts.

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2025

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	2024 £
2) Incoming Funds				
Statutory Funding	269,846		269,846	17,739
Grants	27,638		27,638	27,513
User Fees	<u>360,217</u>		<u>360,217</u>	<u>304,676</u>
	<u>657,701</u>	<u>0</u>	<u>657,701</u>	<u>349,928</u>
Statutory Fees				
Borough of Hackney LD Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>107,225</u>
Total Income Generated	<u>£ 657,701</u>	<u>£ 0</u>	<u>£ 657,701</u>	<u>£ 457,153</u>

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2025

3) Analysis of Total Resources Expended	Unrestricted Funds	Restricted Funds	Total 2025 £	Total 2024 £
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Car Repayments	0		0	0
Cleaning	882		882	852
DTS	4,194		4,194	0
Data Base Service	0		0	0
Food and Drink	22,570		22,570	16,376
Furniture and Fittings	502		502	0
Insurance	1,175		1,175	1,088
Payroll	344,191		344,191	283,181
Petrol	1,453		1,453	0
Repairs	28,627		28,627	29,048
Stationery	6,454		6,454	3,759
Staff Training	2,000			
Supplies and Services and Toiletries	0		0	1,793
Telephone	3,211		3,211	1,172
Toiletries	3,092		3,092	0
Toys	8,360		8,360	11,115
Travel	<u>0</u>		<u>0</u>	<u>2,149</u>
Total Charitable Activities	426,711	0	424,711	350,533
Total Cost of Activities In Furtherance of the Charity's Objects	<u>£ 426,711</u>	<u>£ 0</u>	<u>£ 426,711</u>	<u>£ 350,533</u>
4) Cost of Generating Funds			<u>£ 0</u>	<u>£ 0</u>
5) Governance Costs				
Accountancy			0	0
Bank Charges			1,433	129
Rent			60,000	51,230
Security			<u>27,859</u>	<u>27,114</u>
			<u>£ 89,292</u>	<u>£ 78,473</u>
6) Taxation				
The Charity is exempt from taxation on its charitable activities.				
7) The average number of Employees during the year, on a full time equivalent basis was			2025	2024
			<u>38</u>	<u>35</u>
No Employee was paid above £60,000 per year.				

Kids Zone (Hackney)
Notes To The Accounts - 30 June 2025

8) Debtors	2025	2024
	£	£
Other Debtors	147,683	0
	<u>£ 147,683</u>	<u>£ 0</u>

9) Creditors: Amounts falling due within one year	2025	2024
	£	£
Debt due within one year	14,085	23,735
	<u>£ 14,085</u>	<u>£ 23,735</u>

10) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0		0
Unrestricted Funds	0	187,764		187,764
Total Funds	<u>£ 0</u>	<u>£ 187,764</u>		<u>£ 0</u> <u>£ 187,764</u>

11) Restricted Funds	: Movements In The Year				
Balance at 30 June 2024	Income	Expended		Transfer To / (From) Reserves	Balance at 30 June 2025
£	£	£			£
0	0	0		0	0
Total Funds	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

12) Unrestricted Funds	: Movements In The Year				
Balance at 30 June 2024	Income	Expended		Transfer To / (From) Reserves	Balance at 30 June 2025
£	£	£			£
General Reserve	46,066	657,701	516,003	0	187,764
Total Funds	<u>£ 46,066</u>	<u>£ 657,701</u>	<u>£ 516,003</u>	<u>£ 0</u>	<u>£ 187,764</u>

13) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Kids Zone (Hackney)
For The Year Ended 30 June 2025**

We report on the financial statements of Kids Zone (Hackney) for the year ended 30 June 2025 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Independent Examiner

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 26 August 2025

Independent Examiner
C Rosen

KIDS ZONE (HACKNEY)

England & Wales - Charity number 1153024

Accounts

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For The Year Ended

30 June 2024

Charity Number

1153024

Kids Zone (Hackney)

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Kids Zone (Hackney)

Trustees

Mr. Mark Spitzer
Mr. Phillipe Herzeft
Mr. Eliezer Margolis

Administration Address

Mr Maurice Breuer
1 Grovelands Road
South Tottenham
London N15 6BS

Charity Number 1153024

Accountants

C Rosen

Kids Zone (Hackney) Report of the Trustees

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Status and Administration

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Trustees

The Trustees in office throughout the year were:

Mr. Mark Spitzer

Mr. Phillippe Herzeft

Mr. Eliezer Margolis

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities

Kids Zone (Hackney) targets large families that are interested in something more than simple baby-sitting facilities; they would like the children to be enrolled in a program that offers development of many different skills including: social skills, arts and crafts, reading, numbers, etc.

Kids Zone (Hackney) Report of the Trustees

Reserves Policy

The Trustees aim to maintain unrestricted funds, which are the free reserves of the Charity at a level of at least six months running costs and up to one year's running costs. The Trustees are pleased to have achieved a level of reserves for the Charity this past year, in accordance with their aim.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Trustee
Mr. Mark Spitzer
17 November 2024

Kids Zone (Hackney)

Statement Of Financial Activities

For The Year Ended 30 June 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	<u>457,153</u>	<u>0</u>	<u>457,153</u>	<u>356,124</u>
Total Incoming Resources		457,153	0	457,153	356,124
RESOURCES EXPENDED					
Cost of Generating Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		457,153	0	457,153	356,124
Cost of Activities In Furtherance of the Charity's Objects	3	350,533	0	350,533	296,462
Governance Costs	5	<u>78,473</u>	<u>0</u>	<u>78,473</u>	<u>66,464</u>
Total Charitable Expenditure		429,006	0	429,006	362,926
Total Resources Expended	3	<u>429,006</u>	<u>0</u>	<u>429,006</u>	<u>362,926</u>
Net Movement In Funds		28,147	0	28,147	(6,802)
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Reserves for the Year		<u>28,147</u>	<u>0</u>	<u>28,147</u>	<u>(6,802)</u>
Total Funds Brought Forward		17,919	0	17,919	24,721
Total Funds Carried Forward	10	<u>£ 46,066</u>	<u>£ 0</u>	<u>£ 46,066</u>	<u>£ 17,919</u>

Kids Zone (Hackney)

Balance Sheet at 30 June 2024

	Notes	2024 £	2023 £
Current Assets			
Cash at Bank and in Hand		<u>69,801</u>	<u>56,111</u>
		69,801	56,111
Creditors : Amounts falling due within one year	8	<u>(23,735)</u>	<u>(38,192)</u>
Net Current Assets		<u>46,066</u>	<u>17,919</u>
Total Assets less Current Liabilities		<u>46,066</u>	<u>17,919</u>
 Net Assets	9	 <u>£ 46,066</u>	 <u>£ 17,919</u>
 Restricted Funds	10	 0	 0
Unrestricted Funds	11	<u>46,066</u>	<u>17,919</u>
Total Funds		<u>£ 46,066</u>	<u>£ 17,919</u>

Approved by the Trustees on 17 November 2024, and signed on behalf of them all.

Mr. Mark Spitzer
Trustee

The notes on pages 6 to 8 form part of these accounts.

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2024

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	2023 £
2) Incoming Funds				
Statutory Funding	17,739		17,739	16,645
Grants	27,513		27,513	22,937
User Fees	<u>304,676</u>		<u>304,676</u>	<u>232,836</u>
	<u>349,928</u>	<u>0</u>	<u>349,928</u>	<u>272,418</u>
Statutory Fees				
Borough of Hackney LD Services	<u>107,225</u>	<u>0</u>	<u>107,225</u>	<u>83,706</u>
Total Income Generated	<u>£ 457,153</u>	<u>£ 0</u>	<u>£ 457,153</u>	<u>£ 356,124</u>

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2024

3) Analysis of Total Resources Expended	Unrestricted	Restricted	Total	Total
Charitable Activities	Funds	Funds	2024	2023
Cost of Activities In Furtherance of the Charity's Objects			£	£
Charitable Activities				
Car Repayments	0		0	3,140
Cleaning	852		852	1,520
Food and Drink	16,376		16,376	18,436
Furniture and Fittings	0		0	1,681
Insurance	1,088		1,088	1,007
Payroll	283,181		283,181	229,767
Repairs	29,048		29,048	24,567
Stationery	3,759		3,759	4,120
Supplies and Services and Toiletries	1,793		1,793	2,805
Telephone	1,172		1,172	799
Toys	11,115		11,115	6,163
Travel	<u>2,149</u>		<u>2,149</u>	<u>2,457</u>
 Total Charitable Activities	 350,533	 0	 350,533	 296,462
 Total Cost of Activities In Furtherance of the Charity's Objects	 <u>£ 350,533</u>	 <u>£ 0</u>	 <u>£ 350,533</u>	 <u>£ 296,462</u>
 4) Cost of Generating Funds			<u>£ 0</u>	<u>£ 0</u>
5) Governance Costs				
Accountancy			0	0
Bank Charges			129	379
Rent			51,230	43,160
Security			<u>27,114</u>	<u>22,925</u>
			<u>£ 78,473</u>	<u>£ 66,464</u>
6) Taxation				
The Charity is exempt from taxation on its charitable activities.				
7) The average number of Employees during the year, on a full time equivalent basis was			2024	2023
No Employee was paid above £60,000 per year.			<u>0</u>	<u>0</u>

Kids Zone (Hackney)
Notes To The Accounts - 30 June 2024

8) Creditors: Amounts falling due within one year

	2024	2023
	£	£
Debt due within one year	<u>23,735</u>	<u>38,192</u>
	<u>£ 23,735</u>	<u>£ 38,192</u>

9) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>46,066</u>	<u>0</u>	<u>46,066</u>
Total Funds	<u>£ 0</u>	<u>£ 46,066</u>	<u>£ 0</u>	<u>£ 46,066</u>

10) Restricted Funds : Movements In The Year

	Balance at 30 June 2023	Income	Expended	Transfer To / (From) Reserves	Balance at 30 June 2024
	£	£	£		£
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

11) Unrestricted Funds : Movements In The Year

	Balance at 30 June 2023	Income	Expended	Transfer To / (From) Reserves	Balance at 30 June 2024
	£	£	£		£
General Reserve	<u>17,919</u>	<u>457,153</u>	<u>429,006</u>	<u>0</u>	<u>46,066</u>
Total Funds	<u>£ 17,919</u>	<u>£ 457,153</u>	<u>£ 429,006</u>	<u>£ 0</u>	<u>£ 46,066</u>

12) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.
There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Kids Zone (Hackney)
For The Year Ended 30 June 2024**

We report on the financial statements of Kids Zone (Hackney) for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Independent Examiner

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 17 November 2024

Independent Examiner
C Rosen

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KIDS ZONE (HACKNEY)

England & Wales - Charity number 1153024

Accounts

Kids Zone (Hackney)

Report

and

Financial

Statements

For The Year Ended

30 June 2023

Charity Number

1153024

Kids Zone (Hackney)

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Kids Zone (Hackney)

Trustees

Mr. Mark Spitzer
Mr. Phillippe Herzeft
Mr. Eliezer Margolis

Administration Address

Mr Maurice Breuer
1 Grovelands Road
South Tottenham
London N15 6BS

Charity Number 1153024

Accountants

C Rosen

Kids Zone (Hackney) Report of the Trustees

The Trustees present their annual report with accounts of the Charity for the Year Ended 30 June 2023.

Status and Administration

Kids Zone (Hackney) is constituted by trust deed, dated 23rd July 2013 and is a Registered Charity.

Trustees

The Trustees in office throughout the year were:

Mr. Mark Spitzer

Mr. Phillippe Herzeit

Mr. Eliezer Margolis

No trustee has any beneficial interest in the Charity and all gave their time voluntarily.

Objectives and Activities

Kids Zone (Hackney) targets large families that are interested in something more than simple baby-sitting facilities; they would like the children to be enrolled in a program that offers development of many different skills including: social skills, arts and crafts, reading, numbers, etc.

Kids Zone (Hackney) Report of the Trustees

Reserves Policy

The Trustees aim to maintain unrestricted funds, which are the free reserves of the Charity at a level of at least six months running costs and up to one year's running costs. The Trustees are pleased to have achieved a level of reserves for the Charity this past year, in accordance with their aim.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
- d. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law.

The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Trustee
Mr. Mark Spitzer
15 October 2023

Kids Zone (Hackney)

Statement Of Financial Activities

For The Year Ended 30 June 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	<u>356,124</u>	<u>0</u>	<u>356,124</u>	<u>366,014</u>
Total Incoming Resources		356,124	0	356,124	366,014
RESOURCES EXPENDED					
Cost of Generating Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		356,124	0	356,124	366,014
Cost of Activities In Furtherance of the Charity's Objects	3	296,462	0	296,462	297,998
Governance Costs	5	<u>66,464</u>	<u>0</u>	<u>66,464</u>	<u>67,160</u>
Total Charitable Expenditure		362,926	0	362,926	365,158
Total Resources Expended	3	<u>362,926</u>	<u>0</u>	<u>362,926</u>	<u>365,158</u>
Net Movement In Funds		(6,802)	0	(6,802)	856
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Reserves for the Year		<u>(6,802)</u>	<u>0</u>	<u>(6,802)</u>	<u>856</u>
Total Funds Brought Forward		24,721	0	24,721	23,865
Total Funds Carried Forward	10	<u>£ 17,919</u>	<u>£ 0</u>	<u>£ 17,919</u>	<u>£ 24,721</u>

Kids Zone (Hackney)

Balance Sheet at 30 June 2023

	Notes	2023 £	2022 £
Current Assets			
Cash at Bank and in Hand		<u>56,111</u>	<u>81,782</u>
		56,111	81,782
Creditors : Amounts falling due within one year	8	<u>(38,192)</u>	<u>(57,061)</u>
Net Current Assets		<u>17,919</u>	<u>24,721</u>
Total Assets less Current Liabilities		<u>17,919</u>	<u>24,721</u>
Net Assets	9	<u>£ 17,919</u>	<u>£ 24,721</u>
Restricted Funds	10	0	0
Unrestricted Funds	11	<u>17,919</u>	<u>24,721</u>
Total Funds		<u>£ 17,919</u>	<u>£ 24,721</u>

Approved by the Trustees on 15 October 2023, and signed on behalf of them all.

Mr. Mark Spitzer
Trustee

The notes on pages 6 to 8 form part of these accounts.

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2023

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	2022 £
2) Incoming Funds				
Furlough Job Retention Grant	0		0	5,605
Statutory Funding	16,645		16,645	0
Grants	22,937		22,937	113,358
User Fees	<u>232,836</u>		<u>232,836</u>	<u>247,051</u>
	<u>272,418</u>	<u>0</u>	<u>272,418</u>	<u>366,014</u>
Statutory Fees				
Borough of Hackney LD Services	<u>83,706</u>	<u>0</u>	<u>83,706</u>	<u>0</u>
Total Income Generated	<u>£ 356,124</u>	<u>£ 0</u>	<u>£ 356,124</u>	<u>£ 366,014</u>

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2023

3) Analysis of Total Resources Expended	Unrestricted	Restricted	Total	Total
Charitable Activities	Funds	Funds	2023	2022
Cost of Activities In Furtherance of the Charity's Objects			£	£
Charitable Activities				
Car Repayments	3,140		3,140	0
Cleaning	1,520		1,520	2,405
Food and Drink	18,436		18,436	15,581
Furniture and Fittings	1,681		1,681	1,011
Insurance	1,007		1,007	954
Payroll	229,767		229,767	215,514
Repairs	24,567		24,567	38,765
Stationery	4,120		4,120	5,994
Supplies and Services and Toiletries	2,805		2,805	4,977
Telephone	799		799	1,808
Toys	6,163		6,163	8,512
Travel	<u>2,457</u>		<u>2,457</u>	<u>2,477</u>
 Total Charitable Activities	 296,462	 0	 296,462	 297,998
 Total Cost of Activities In Furtherance of the Charity's Objects	 <u>£ 296,462</u>	 <u>£ 0</u>	 <u>£ 296,462</u>	 <u>£ 297,998</u>
 4) Cost of Generating Funds			 <u>£ 0</u>	 <u>£ 0</u>
5) Governance Costs				
Accountancy			0	0
Bank Charges			379	1,319
Rent			43,160	43,160
Security			<u>22,925</u>	<u>22,681</u>
			<u>£ 66,464</u>	<u>£ 67,160</u>
6) Taxation				
The Charity is exempt from taxation on its charitable activities.				
7) The average number of Employees during the year, on a full time equivalent basis was			2023	2022
No Employee was paid above £60,000 per year.			<u>0</u>	<u>0</u>

Kids Zone (Hackney)
Notes To The Accounts - 30 June 2023

8) Creditors: Amounts falling due within one year

	2023	2022
	£	£
Debt due within one year	38,192	56,711
Accruals	0	350
	<u>£ 38,192</u>	<u>£ 57,061</u>

9) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0	0	0
Unrestricted Funds	0	17,919	0	17,919
Total Funds	<u>£ 0</u>	<u>£ 17,919</u>	<u>£ 0</u>	<u>£ 17,919</u>

10) Restricted Funds : Movements In The Year

	Balance at 30 June 2022 £	Income £	Expended £	Transfer To /(From) Reserves	Balance at 30 June 2023 £
	0	0	0	0	0
Total Funds	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

11) Unrestricted Funds : Movements In The Year

	Balance at 30 June 2022 £	Income £	Expended £	Transfer To /(From) Reserves	Balance at 30 June 2023 £
General Reserve	24,721	356,124	362,926	0	17,919
Total Funds	<u>£ 24,721</u>	<u>£ 356,124</u>	<u>£ 362,926</u>	<u>£ 0</u>	<u>£ 17,919</u>

12) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charity
Kids Zone (Hackney)
For The Year Ended 30 June 2023**

We report on the financial statements of Kids Zone (Hackney) for the year ended 30 June 2023 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. These financial statements have been prepared, under the historical cost convention, and in accordance with the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (Issued 2015), and the Financial Reporting Standard for Smaller Entities 102 (effective 2016), and the accounting policies set out therein.

Respective Responsibilities Of Trustees and Independent Examiner

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 15 October 2023

Independent Examiner
C Rosen

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KIDS ZONE (HACKNEY)

England & Wales - Charity number 1153024

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Kids Zone (Hackney)

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For The Year Ended

30 June 2022

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Kids Zone (Hackney)

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Kids Zone (Hackney)

Trustees

Mr. Mark Spitzer
Mr. Phillippe Herzeft
Mr. Eliezer Margolis

Administration Address

Mr Maurice Breuer
1 Grovelands Road
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London N15 6BS

Charity Number 1153024

Accountants

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Kids Zone (Hackney) Report of the Trustees

Reserves Policy

The Trustees aim to maintain unrestricted funds, which are the free reserves of the Charity at a level of at least six months running costs and up to one year's running costs. The Trustees are pleased to have achieved a level of reserves for the Charity this past year, in accordance with their aim.

Responsibilities of the Trustees

Charity Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the Balance Sheet Date, and of its incoming resources, including income and expenditure for the financial year.

In preparing those financial statements, the Trustees should follow best practice and

- a. Select suitable accounting policies and the apply them consistently.
- b. Make judgements and estimates that are reasonable and prudent.
- c. Follow applicable accounting standards and the Charities SORP 2015, disclosing and explaining any departures in the financial statements.
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The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detectio 27 October 2022

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Trustee
Mr. Mark Spitzer

Kids Zone (Hackney)

Statement Of Financial Activities

For The Year Ended 30 June 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total Funds £	2021 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	<u>366,014</u>	<u>0</u>	<u>366,014</u>	<u>320,904</u>
Total Incoming Resources		366,014	0	366,014	320,904
RESOURCES EXPENDED					
Cost of Generating Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		366,014	0	366,014	320,904
Cost of Activities In Furtherance of the Charity's Objects	3	297,998	0	297,998	336,453
Governance Costs	5	<u>67,160</u>	<u>0</u>	<u>67,160</u>	<u>965</u>
Total Charitable Expenditure		365,158	0	365,158	337,418
Total Resources Expended	3	<u>365,158</u>	<u>0</u>	<u>365,158</u>	<u>337,418</u>
Net Movement In Funds		856	0	856	(16,514)
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Reserves for the Year		<u>856</u>	<u>0</u>	<u>856</u>	<u>(16,514)</u>
Total Funds Brought Forward		23,865	0	23,865	40,379
Total Funds Carried Forward	10	<u>£ 24,721</u>	<u>£ 0</u>	<u>£ 24,721</u>	<u>£ 23,865</u>

Kids Zone (Hackney)

Balance Sheet at 30 June 2022

	Notes	2022 £	2021 £
Current Assets			
Cash at Bank and in Hand		<u>81,782</u>	<u>80,926</u>
		81,782	80,926
Creditors : Amounts falling due within one year	8	<u>(57,061)</u>	<u>(57,061)</u>
Net Current Assets		<u>24,721</u>	<u>23,865</u>
Total Assets less Current Liabilities		<u>24,721</u>	<u>23,865</u>
Net Assets	9	<u>£ 24,721</u>	<u>£ 23,865</u>
Restricted Funds	10	0	0
Unrestricted Funds	11	<u>24,721</u>	<u>23,865</u>
Total Funds		<u>£ 24,721</u>	<u>£ 23,865</u>

Approved by the Trustees on 27 October 2022, and signed on behalf of them all.

Mr. Mark Spitzer
Trustee

The notes on pages 6 to 8 form part of these accounts.

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2022

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	2021 £
2) Incoming Funds				
Donations	0	0	0	0
Furlough Job Retention Grant	5,605		5,605	12,609
Statutory Funding	0		0	9,787
Grants	113,358		113,358	87,194
User Fees	<u>247,051</u>		<u>247,051</u>	<u>211,314</u>
Total Income Generated	<u>£ 366,014</u>	<u>£ 0</u>	<u>£ 366,014</u>	<u>£ 320,904</u>

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2022

3) Analysis of Total Resources Expended	Unrestricted	Restricted	Total	Total
Charitable Activities	Funds	Funds	2022	2021
Cost of Activities In Furtherance of the Charity's Objects			£	£
Charitable Activities				
Cleaning	2,405		2,405	3,615
Data Base Service	0		0	1,894
Food and Drink	15,581		15,581	21,264
Furniture and Fittings	1,011		1,011	460
Insurance	954		954	938
Payroll	215,514		215,514	196,365
Rent	0		0	43,160
Repairs	38,765		38,765	26,950
Security	0		0	19,320
Stationery	5,994		5,994	8,931
Supplies and Services and Toiletries	4,977		4,977	1,802
Telephone	1,808		1,808	797
Toys	8,512		8,512	8,646
Travel	<u>2,477</u>		<u>2,477</u>	<u>2,311</u>
 Total Charitable Activities	 297,998	 0	 297,998	 336,453
 Total Cost of Activities In Furtherance of the Charity's Objects	 <u>£ 297,998</u>	 <u>£ 0</u>	 <u>£ 297,998</u>	 <u>£ 336,453</u>
 4) Cost of Generating Funds			<u>£ 0</u>	<u>£ 0</u>
5) Governance Costs				
Accountancy			0	754
Bank Charges			1,319	211
Rent			43,160	0
Security			<u>22,681</u>	0
			<u>£ 67,160</u>	<u>£ 965</u>
6) Taxation				
The Charity is exempt from taxation on its charitable activities.				
7) The average number of Employees during the year, on a full time equivalent basis was			<u>2022</u>	<u>2021</u>
			<u>0</u>	<u>0</u>
No Employee was paid above £60,000 per year.				

Kids Zone (Hackney)
Notes To The Accounts - 30 June 2022

8) Creditors: Amounts falling due within one year

	2022	2021
	£	£
Debt due within one year	56,711	56,711
Accruals	350	350
	<u>£ 57,061</u>	<u>£ 57,061</u>

9) Net Assets of The Charity's Funds

	Fixed Assets	Net Current Assets	Long Term Liabilities	Fund Balances
	£	£	£	£
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>24,721</u>	<u>0</u>	<u>24,721</u>
Total Funds	<u>£ 0</u>	<u>£ 24,721</u>	<u>£ 0</u>	<u>£ 24,721</u>

10) Restricted Funds : Movements In The Year

Balance at 30 June 2021	Income	Expended	Transfer To /(From) Reserves	Balance at 30 June 2022
£	£	£		£
0	0	0	0	0
Total Funds	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

11) Unrestricted Funds : Movements In The Year

Balance at 30 June 2021	Income	Expended	Transfer To /(From) Reserves	Balance at 30 June 2022
£	£	£		£
General Reserve	23,865	366,014	0	24,721
Total Funds	<u>£ 23,865</u>	<u>£ 366,014</u>	<u>£ 0</u>	<u>£ 24,721</u>

12) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Independent Examiner's Report to the Trustees on the Unaudited Accounts of the Charit
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Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Independent Examiner's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

- 1) which gives us reasonable cause to believe that, in any material respect, the requirements
 - a) to keep accounting records in accordance with section 130 of the Act; and
 - b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

- 2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 27 October 2022

Independent Examiner
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For The Year Ended

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- a) Select suitable accounting policies and the apply them consistently.
- b) Make judgements and estimates that are reasonable and prudent.
- c) Follow applicable accounting standards and the Charities SORP 2015, updated May 2008 disclosing and explaining any departures in the financial statements.
- d) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them as Trustees to ensure that the financial statements comply with the Charity Law. The Trustees are also responsible for safeguarding the charity's assets and hence for taking reasonable steps for the prevention and detection of fraud and other regularities.

Board Of Trustees

The members of the Board Of Trustees are set out on Page 1.

Approved by The Trustees of on 10 January 2022
and signed on behalf of them all.

Trustee
Mr. Mark Spitzer

Kids Zone (Hackney)

Statement Of Financial Activities

For The Year Ended 30 June 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total Funds £	2020 Total Funds £
INCOMING RESOURCES					
Activities to further the Charity's Objects	2	<u>320,904</u>	<u>0</u>	<u>320,904</u>	<u>326,279</u>
Total Incoming Resources		320,904	0	320,904	326,279
RESOURCES EXPENDED					
Cost of Generating Funds		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Incoming Resources Available For Charitable Application		320,904	0	320,904	326,279
Cost of Activities In Furtherance of the Charity's Objects	3	336,453	0	336,453	299,529
Governance Costs	5	<u>965</u>	<u>0</u>	<u>965</u>	<u>2,866</u>
Total Charitable Expenditure		337,418	0	337,418	302,395
Total Resources Expended	3	<u>337,418</u>	<u>0</u>	<u>337,418</u>	<u>302,395</u>
Net Movement In Funds		(16,514)	0	(16,514)	23,884
Transfer To / (From) Reserves		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Reserves for the Year		<u>(16,514)</u>	<u>0</u>	<u>(16,514)</u>	<u>23,884</u>
Total Funds Brought Forward		40,379	0	40,379	16,495
Total Funds Carried Forward	10	<u>£ 23,865</u>	<u>£ 0</u>	<u>£ 23,865</u>	<u>£ 40,379</u>

Kids Zone (Hackney)

Balance Sheet at 30 June 2021

	Notes	2021 £	2020 £
Current Assets			
Cash at Bank and in Hand		<u>80,926</u>	<u>96,990</u>
		80,926	96,990
Creditors : Amounts falling due within one year	8	<u>(57,061)</u>	<u>(56,611)</u>
Net Current Assets		<u>23,865</u>	<u>40,379</u>
Total Assets less Current Liabilities		<u>23,865</u>	<u>40,379</u>
 Net Assets	9	 <u>£ 23,865</u>	 <u>£ 40,379</u>
 Restricted Funds	10	 0	 0
Unrestricted Funds	11	<u>23,865</u>	<u>40,379</u>
Total Funds		<u>£ 23,865</u>	<u>£ 40,379</u>

Approved by the Trustees on 10 January 2022, and signed on behalf of them all.

Mr. Mark Spitzer
Trustee

The notes on pages 6 to 8 form part of these accounts.

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2021

1) Principal Accounting Policies

Basis of Accounting

The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Cash Flow

The accounts do not include a cash flow statement because the charity as a small reporting entity is exempt from the requirement to prepare such a statement.

Donations and Fund Accounting

Donations received for the general and main purposes of the Charity is included as unrestricted funds in the Statement of Financial Activities when receivable.

Donations and Grants for activities restricted by the donors are taken to restricted funds if the wishes and conditions of the donor are legally binding on the Trustees.

Resources Expended

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

The irrecoverable element of VAT is included with the item of expense to which it relates.

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
2) Incoming Funds				
Donations	0	0	0	0
Furlough Job Retention Grant	12,609		12,609	
Statutory Funding	9,787		9,787	
Grants	87,194		87,194	141,901
User Fees	<u>211,314</u>		<u>211,314</u>	<u>184,378</u>
Total Income Generated	<u>£ 320,904</u>	<u>£ 0</u>	<u>£ 320,904</u>	<u>£ 326,279</u>

Kids Zone (Hackney)

Notes To The Accounts - 30 June 2021

	Unrestricted Funds	Restricted Funds	Total 2021 £	Total 2020 £
3) Analysis of Total Resources Expended				
Charitable Activities				
Cost of Activities In Furtherance of the Charity's Objects				
Charitable Activities				
Cleaning	3,615		3,615	3,486
Data Base Service	1,894		1,894	323
Food and Drink	21,264		21,264	15,385
Furniture and Fittings	460		460	0
Insurance	938		938	938
Payroll	196,365		196,365	186,396
Rent	43,160		43,160	43,160
Repairs	26,950		26,950	17,326
Security	19,320		19,320	19,955
Stationery	8,931		8,931	2,343
Supplies and Services and Toiletries	1,802		1,802	2,085
Telephone	797		797	1,223
Toys	8,646		8,646	4,402
Travel	<u>2,311</u>		<u>2,311</u>	<u>2,507</u>
 Total Charitable Activities	 336,453	 0	 336,453	 299,529
 Total Cost of Activities In Furtherance of the Charity's Objects	 <u>£ 336,453</u>	 <u>£ 0</u>	 <u>£ 336,453</u>	 <u>£ 299,529</u>
 4) Cost of Generating Funds			 <u>£ 0</u>	 <u>£ 0</u>
5) Governance Costs				
Accountancy			754	350
Bank Charges			211	2,516
Rent			<u>0</u>	<u>0</u>
			<u>£ 965</u>	<u>£ 2,866</u>
6) Taxation				
The Charity is exempt from taxation on its charitable activities.				
7) The average number of Employees during the year, on a full time equivalent basis was			2021	2020
			<u>0</u>	<u>0</u>
No Employee was paid above £60,000 per year.				

Kids Zone (Hackney)
Notes To The Accounts - 30 June 2021

8) Creditors: Amounts falling due within one year

	2021	2020
	£	£
Debt due within one year	56,711	56,261
Accruals	<u>350</u>	<u>350</u>
	<u>£ 57,061</u>	<u>£ 56,611</u>

9) Net Assets of The Charity's Funds

	Fixed Assets £	Net Current Assets £	Long Term Liabilities £	Fund Balances £
Restricted Funds	0	0	0	0
Unrestricted Funds	<u>0</u>	<u>23,865</u>	<u>0</u>	<u>23,865</u>
Total Funds	<u>£ 0</u>	<u>£ 23,865</u>	<u>£ 0</u>	<u>£ 23,865</u>

10) Restricted Funds : Movements In The Year

	Balance at 30 June 2020 £	Income £	Expended £	Transfer To /(From) Reserves	Balance at 30 June 2021 £
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Funds	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>	<u>£ 0</u>

11) Unrestricted Funds : Movements In The Year

	Balance at 30 June 2020 £	Income £	Expended £	Transfer To /(From) Reserves	Balance at 30 June 2021 £
General Reserve	<u>40,379</u>	<u>320,904</u>	<u>337,418</u>	<u>0</u>	<u>23,865</u>
Total Funds	<u>£ 40,379</u>	<u>£ 320,904</u>	<u>£ 337,418</u>	<u>£ 0</u>	<u>£ 23,865</u>

12) Related Party Transactions

No trustee nor any person connected with them received any remuneration, or claimed any expense, during the year, from this or any related Charity.

There were no Related Party Transactions in the Year.

**Accountants Report to the Trustees on the Unaudited Accounts of the Charity
Kids Zone (Hackney)
For The Year Ended 30 June 2021**

We report on the financial statements of Kids Zone (Hackney) for the year ended 30 June 2021. The Accounts have been prepared under the historical cost convention in accordance with the Charities Act (Accounts and Reports) 2011, and the Financial Reporting Standard for Smaller Entities 102, and follow the recommendations in Accounting and Reporting By Charities: Statement of Recommended Practice (effective from April 2015).

Respective Responsibilities Of Trustees and Reporting Accountants

As described on page 3, the trustees of the charity are responsible for the preparation of the accounts, and they consider that the audit requirement of section 144 of the Charities Act 2011 (the Act) does not apply. It is our responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 249 of the Act, whether particular matters have come to our attention.

Basis of Accountant's Report

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters.

These procedures provide only the assurance expressed in our opinion.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Opinion

In our opinion, no matter has come to our attention,

1) which gives us reasonable cause to believe that, in any material respect, the requirements

a) to keep accounting records in accordance with section 130 of the Act; and

b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or

2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Date 10 January 2022

Reporting Accountant
C Rosen