JUST BE A CHILD

England & Wales · Charity number 1153532

Details

Other names	JBAC, 10X10 CHALLENGE
Status	Registered
Legal form	Charitable company
Company number	08393208
Registered	2013-08-23
Register	View on the Charity Commission register

Contact

Address	5 Lindens Stevenage SG1 1ST
Phone	07737500501
Email	info@justbeachild.com
Website	www.justbeachild.org.uk

Activities

Objects: To develop the capacity and skills of members of socially and economically disadvantaged communities in the United Kingdom, in particular but not exclusively, by providing opportunities for participation in community and charitable activities, so that they may better meet their needs and participate more fully in society.To advance education among disadvantaged communities in Kenya and wider Africa, in particular but not exclusively, through the provision of books and educational resources, and the establishment and development of libraries and community learning centres that create inclusive spaces for literacy and skills development.

Activities: We empower lives through learning and strengthening communities in the UK and Kenya. In the UK, we engage people of all ages in activities, partnerships, mutual learning and volunteering. In Kenya, we provide access to books, construction of libraries and learning centres, education, and community-led projects. We create lasting impact in both countries.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Kenya
- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-07	£84,891	£85,224	-	-
2024-02-07	£73,078	£66,761	-	-
2023-02-07	£58,025	£47,539	-	-
2022-02-07	£36,671	£48,640	-	-
2021-02-07	£60,290	£54,035	-	-

Trustees

Name	Role	Appointed
DIANE BUGEJA	Chair	2020-03-29
Katherine SULEIMAN		2024-09-17
Lynn Sawyer		2018-11-01

Accounts

Company registration number 08393208 (England and Wales)

Charity registration number 1153532 (England and Wales)

JUST BE A CHILD

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 7 FEBRUARY 2025

JUST BE A CHILD
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Bugeja	
	L Sawyer	
	K Banerjee	(Appointed 5 September 2024)
	M J Kaley	(Appointed 5 September 2024)
	C C Pears	(Appointed 5 September 2024)
	K Suleiman	(Appointed 5 September 2024)
	R Thakrar	(Appointed 5 September 2024)

Country of incorporation	United Kingdom (England and Wales)	08393208
Charity registration	England and Wales	1153532
Registered office	5 Lindens Stevenage Hertfordshire SG1 1ST	
Independent examiner	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ	

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JUST BE A CHILD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 7 FEBRUARY 2025

The trustees present their annual report and financial statements for the year ended 7 February 2025.

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 Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities
a.Policies and objectives

Just be a Child enables Kenyan children to experience childhood through theprovision of books and toys. The charity also aims to construct playgrounds and libraries for local children to improve their quality of life.

Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement foms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

b. Charitable activities

In 2024/25, Just be a Child has continued to meet its above detailed objectives and aims. The trustees would like to thank the various donors to the charity, both cash donations and the donation of books that have been distributed in line with the objectives and aims detailed above.

The trustees acknowledge donations in the year from:

Dollimore and Christie Ltd.
Souter Charitable Trust
Costco
The HDH Wills 1965 Charitable Trust
Sevenhills Wholefoods
Elizabeth Rathbone Charitable Trust
Fulmer Charitable Trust
Skipton Building Society
Sevenhills Wholefoods
British Humane Association
Archer Trust
Rotary Club of Laurencekirk & District
Rotary Club of Hitchin
Rotary Club of Biggleswade
Rotary Club of Barton le-Clay
Rotary Club of Darlington
Scott, Peter & Alzbeta, Joan, Peter, Debbie,
Myles, Ms Perring, Mike and Judy
Saturday Clubbers
Dolliboxers

Achievements and performance

Just be a Child has increased the number of books it processes from 80,000 to 125,000, the number of shipments from once per year to three times per year. It has donated a record number of books to a record number of schools and projects and it is now supported by more than 700 volunteers across the two countries.

Financial review

Our total income for 2024/25 has increased with the income for the year totalling £84,891 which is an increase of £11,813 from 2023/24.

A deficit of £333 was made in the year 2024/25 (2023/24 - surplus £6,317).

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Reserves policy

Just be a Child maintains sufficient reserves to meet forecasted project costs. This policy is operating in line with the trustees' requirements.

Structure, governance and management

Just be a Child is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Bugeja	
L Sawyer	
Linda Lang	(Resigned 5 June 2025)
Victoria Lyden	(Resigned 4 September 2024)
K Banerjee	(Appointed 5 September 2024)
M J Kaley	(Appointed 5 September 2024)
C C Pears	(Appointed 5 September 2024)
K Suleiman	(Appointed 5 September 2024)
R Thakrar	(Appointed 5 September 2024)

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

b. Methods of appointment or election of Trustees

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU). The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 127 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure
The Board of Trustees
Chief Executive - Dr Lenka McAlinden, UK
Project Coordinator - Juma Mwakina, Kenya
Volunteers - UK, Kenya

The trustees report was approved by the Board of Trustees.

D Bugeja

D Bugeja

Trustee

Date: ....01 November 2025.................................

JUST BE A CHILD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JUST BE A CHILD

I report to the trustees on my examination of the financial statements of Just Be A Child (the charity) for the year ended 7 February 2025.

Responsibilities and basis of report

As thetrusteesofthecharity (andalso 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.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
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 Companies Act 2006 other than any requirement that the financial statements 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 financial statements 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 financial statements to be reached.

Francis James & Partners LLP
1386 London Road
Leigh on Sea
Essex
SS9 2UJ
England

Date: ....05 Nov 2025....................

JUST BE A CHILD

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 7 FEBRUARY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	52,085	32,806	84,891	42,958	30,120	73,078
Total income		52,085	32,806	84,891	42,958	30,120	73,078
Total expenditure							
Charitable activities	4	68,275	16,949	85,224	42,128	24,633	66,761
Expenditure on:		68,275	16,949	85,224	42,128	24,633	66,761
Net income/(expenditure) and movement in funds		(16,190)	15,857	(333)	830	5,487	6,317
Reconciliation of funds:							
Fund balances at 8 February 2024		10,409	5,487	15,896	9,579	-	9,579
Fund balances at 7 February 2025		(5,781)	21,344	15,563	10,409	5,487	15,896

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

JUST BE A CHILD

BALANCE SHEET

AS AT 7 FEBRUARY 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	**9**		4,385		5,159
Current assets					
Stocks	**10**	3,247		3,247	
Cash at bank and in hand		7,931		10,490	
		11,178		13,737	
Creditors: amounts falling due within one year	**11**	-		(3,000)	
Net current assets			11,178		10,737
Total assets less current liabilities			15,563		15,896
The funds of the charity					
Restricted income funds	**12**		21,344		5,487
Unrestricted funds	**13**		(5,781)		10,409
			15,563		15,896

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 7 February 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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.

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

The financial statements were approved by the trustees on ....12 October 2025.....................

D Bugeja
....
D Bugeja
Trustee

1 Accounting policies

Charity information

Just be a Child is a private company limited by guarantee incorporated in England and Wales. The registered office is 5 Lindens, Stevenage, Hertfordshire, SG1 1ST.

1.1 Basis of preparation

Thefinancial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 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. The principal accounting policies adopted are set out below.

1.2 Going concern

Atthetime 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

Unrestrictedfundsare 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 Income

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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

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.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset’s use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

1 Accounting policies **(Continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Stocks

Stocksare stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8 Cash and cash equivalents

Cashand cashequivalents 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.

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.

2 Critical accounting estimates and judgements

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	52,085	32,806	84,891	42,958	30,120	73,078
Donations and gifts						
Donations	6,826	3,385	10,211	19,270	9,671	28,941
Gift aid	2,234	-	2,234	4,012	-	4,012
Donation of books	40,225	-	40,225	12,676	-	12,676
Grants	-	24,421	24,421	-	15,449	15,449
Storage UK	-	5,000	5,000	-	5,000	5,000
Pens and pencils donation	2,800	-	2,800	7,000	-	7,000
	52,085	32,806	84,891	42,958	30,120	73,078

4 Expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs		
Charitable activities	85,224	66,761
Analysis by fund		
Unrestricted funds	68,275	42,128
Restricted funds	16,949	24,633
	85,224	66,761

5 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the independent examination of the charity's financial statements	-	-
Depreciation of owned tangible fixed assets	774	911

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:

	2025 Number	2024 Number
	2	2

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 Tangible fixed assets

	Plant and equipment £
Cost	
At 8 February 2024	6,070
At 7 February 2025	6,070
Depreciation and impairment	
At 8 February 2024	911
Depreciation charged in the year	774
At 7 February 2025	1,685
Carrying amount	
At 7 February 2025	4,385
At 7 February 2024	5,159

10 Stocks

	2025 £	2024 £
Books for donation	3,247	3,247

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	3,000

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 8 February 2024 £	Incoming resources £	Resources expended £	At 7 February 2025 £
Grants from trusts	5,487	23,010	(5,582)	22,915
Library	-	4,796	(6,367)	(1,571)
Storage UK	-	5,000	(5,000)	-
	5,487	32,806	(16,949)	21,344

Previous year:	At 8 February 2023 £	Incoming resources £	Resources expended £	At 7 February 2023 £
Grants from trusts	-	9,671	(4,184)	5,487
Library	-	15,449	(15,449)	-
Storage UK	-	5,000	(5,000)	-
	-	30,120	(24,633)	5,487

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 8 February 2024 £	Incoming resources £	Resources expended £	At 7 February 2025 £
General funds	10,409	52,085	(68,275)	(5,781)

Previous year:	At 8 February 2023 £	Incoming resources £	Resources expended £	At 7 February 2024 £
General funds	9,579	42,958	(42,128)	10.409

14 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 7 February 2025:			
Tangible assets	4,385	-	4,385
Current assets/(liabilities)	(10,166)	21,344	11,178
	(5,781)	21,344	15,563

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 7 February 2024:			
Tangible assets	5,159	-	5,159
Current assets/(liabilities)	5,250	5,487	10,737
	10,409	5,487	15,896

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Accounts

Company registration number: 08393208
Charity number: 1153532

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

7 FEBRUARY 2024

JUST BE A CHILD
(A Company Limited by Guarantee)

MENZIES
BRIGHTER THINKING

JUST BE A CHILD
(A Company Limited by Guarantee)

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JUST BE A CHILD
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 7 FEBRUARY 2024

Trustees	K Banjeree (appointed 5 September 2024) D Bugeja M J Kaley (appointed 5 September 2024) L G Lang V Lyden (resigned 4 September 2024) C C Pears (appointed 5 September 2024) L Sawyer K Sulieman (appointed 5 September 2024) R Thakrar (appointed 5 September 2024)
Company registered number	08393208
Charity registered number	1153532
Registered office	5 Lindens Stevenage SG1 1ST
Independent examiners	S L Cuzner FCCA ACA Menzies LLP, Chartered Accountants Richmond House Walkern Road Stevenage SG1 3QP

TRUSTEES' REPORT
FOR THE YEAR ENDED 7 FEBRUARY 2024

The Trustees present their annual report together with the financial statements of the Charity for the year 8 February 2023 to 7 February 2024. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

Just be a Child enables Kenyan children to experience childhood through theprovision of books and toys. The charity also aims to construct playgrounds and libraries for local children to improve their quality of life.

b. Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

Achievements and performance

a. Charitable activities

In 2023/24, Just be a Child has continued to meet its above detailed objectives and aims.

The trustees would like to thank the various donors to the charity, both cash donations and the donation of books that have been distributed in linewith the objectives and aims detailed above. The trustees acknowledge donations in the year from:

Dollimore & Christie
Books for Africa
Girlchrist Education
The Follett Trust
Archer Trust
World Traders
Barton-le-Clay Rotary Club
Biggleswade Rotary Club
Rotary Club of Hitchin
Kiwani Organisation UK
Individuals who donated throughout the year

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Financial position

Our total income for 2023/24 has increased with the income for the year totalling £73,078 which is an increase of £15,053 from 2022/23.

A surplus of £6,317 was made in the year (2022/23 - £10,486).

c. Reserves policy

Just be a Child maintains sufficient reserves to meet forecasted project costs. This policy is operating in line with the trustees' requirements, with total unrestricted funds of £10,409 at the year end date.

Structure, governance and management

a. Constitution

Just Be A Child is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Structure, governance and management (continued)

b. Methods of appointment or election of Trustees

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity 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 Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Signed by:
D Bugeja
CC96E36215 3B490...

D Bugeja
Trustee

Date: 24-Oct-2024

JUST BE A CHILD
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 7 FEBRUARY 2024

Independent Examiner's Report to the Trustees of Just Be A Child ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 7 February 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity 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 carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: DocuSigned by: Stuart Cuzner CE674248388045E... Dated: 28-Oct-2024

S L Cuzner FCCA ACA

Menzies LLP, Chartered Accountants
Richmond House
Walkern Road
Stevenage
SG1 3QP

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 7 FEBRUARY 2024

	Note	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations and legacies	2	**30,120**	**42,958**	**73,078**	*58,025*
Total income		**30,120**	**42,958**	**73,078**	*58,025*
Expenditure on:					
Charitable activities	3	**24,633**	**42,128**	**66,761**	*47,539*
Total expenditure		**24,633**	**42,128**	**66,761**	*47,539*
Net movement in funds		**5,487**	**830**	**6,317**	*10,486*
Reconciliation of funds:					
Total funds brought forward		**-**	**9,579**	**9,579**	*(907)*
Net movement in funds		**5,487**	**830**	**6,317**	*10,486*
Total funds carried forward		**5,487**	**10,409**	**15,896**	*9,579*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

JUST BE A CHILD
(A Company Limited by Guarantee)
REGISTERED NUMBER: 08393208

BALANCE SHEET
AS AT 7 FEBRUARY 2024

	Note		2024 £		*2023 £*
Fixed assets					
Tangible assets	7		**5,159**		-
			5,159		-
Current assets					
Stocks	8	**3,247**		*2,847*	
Cash at bank and in hand		**10,490**		*9,732*	
		13,737		*12,579*	
Creditors: amounts falling due within one year	9	**(3,000)**		*(3,000)*	
Net current assets			**10,737**		*9,579*
Total assets less current liabilities			**15,896**		*9,579*
Total net assets			**15,896**		*9,579*
Charity funds					
Restricted funds	10		**5,487**		-
Unrestricted funds	10		**10,409**		*9,579*
Total funds			**15,896**		*9,579*

BALANCE SHEET (CONTINUED)
AS AT 7 FEBRUARY 2024

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed by:
D Bugeja
CC96E3621E3B490...
D Bugeja
(Trustee)

Date: 24-Oct-2024

The notes on pages 9 to 14 form part of these financial statements.

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Just Be A Child meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

The financial statements have been prepared on a going concern basis.

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1.4 Expenditure

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Plant and machinery	-	20%

1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1. Accounting policies (continued)

1.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2. Donations and legacies

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Donations				
Donations	9,671	19,270	**28,941**	*42,631*
Gift aid	-	4,012	**4,012**	*2,548*
Donation of books	-	12,676	**12,676**	*7,846*
Grants	15,449	-	**15,449**	-
Storage UK	5,000	-	**5,000**	*5,000*
Pens and pencils donation	-	7,000	**7,000**	-
Total 2024	30,120	42,958	**73,078**	*58,025*

	Restricted funds 2024 £	Total funds 2024 £
Library	15,449	**15,449**

3. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total 2024 £	*Total 2023 £*
Charitable activities	24,633	42,128	**66,761**	*47,539*

4. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £400 (*2023 - £350*).

5. Staff costs

	2024 £	*2023 £*
Wages and salaries	**9,892**	*9,000*
	9,892	*9,000*

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	*2023 No.*
Employees	**3**	*2*

No employee received remuneration amounting to more than £60,000 in either year.

6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 7 February 2024, no Trustee expenses have been incurred *(2023 - £NIL)*.

7. Tangible fixed assets

	Plant and machinery £
Cost or valuation	
Additions	**6,070**
At 7 February 2024	**6,070**
Depreciation	
Charge for the year	**911**
At 7 February 2024	**911**
Net book value	
At 7 February 2024	**5,159**
At 7 February 2023	*-*

8. Stocks

	2024 £	2023 £
Books for donation	**3,247**	*2,847*

9. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	**3,000**	*3,000*

10. Statement of funds

Statement of funds - current year

	Balance at 8 February 2023 £	Income £	Expenditure £	Balance at 7 February 2024 £
Unrestricted funds				
General Funds	**9,579**	**42,958**	**(42,128)**	**10,409**
Restricted funds				
Grants from trusts	**-**	**9,671**	**(4,184)**	**5,487**
Library	**-**	**15,449**	**(15,449)**	**-**
Storage UK	**-**	**5,000**	**(5,000)**	**-**
	-	**30,120**	**(24,633)**	**5,487**
Total of funds	**9,579**	**73,078**	**(66,761)**	**15,896**

Statement of funds - prior year

	Balance at 1 February 2022 £	*Income £*	*Expenditure £*	*Balance at 7 February 2023 £*
Unrestricted funds				
General funds	*(907)*	*24,822*	*(14,336)*	*9,579*
Restricted funds				
Storage UK	-	*5,000*	*(5,000)*	-
Grants from trusts	-	*28,203*	*(28,203)*	-
	-	*33,203*	*(33,203)*	-
Total of funds	*(907)*	*58,025*	*(47,539)*	*9,579*

11. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2024 £	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	-	5,159	**5,159**
Current assets	5,487	8,250	**13,737**
Creditors due within one year	-	(3,000)	**(3,000)**
Total	5,487	10,409	**15,896**

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	*Total funds 2023 £*
Current assets	*12,579*	*12,579*
Creditors due within one year	*(3,000)*	*(3,000)*
Total	*9,579*	*9,579*

12. Related party transactions

The Charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 7 February 2024.

Accounts

REGISTERED COMPANY NUMBER: 08393208 (England and Wales)
REGISTERED CHARITY NUMBER: 1153532

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 7TH FEBRUARY 2023

FOR

JUST BE A CHILD

Menzies LLP
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 7TH FEBRUARY 2023

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 7TH FEBRUARY 2023

Trustees	D Bugeja A Lang (deceased 17/6/22) L Sawyer L Lang V Lyden (appointed 30/5/22)
Registered office	5 Lindens Stevenage Hertfordshire SG1 1ST
Registered company number	08393208 (England and Wales)
Registered charity number	1153532
Independent examiner	Menzies LLP Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 7TH FEBRUARY 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 7th February 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities
Objectives and aims
Just ba a Child enables Kenyan children to experience childhood through the provision of books and toys. The charity also aims to construct playgrounds and libraries for local children to improve their quality of life.

Public benefit
The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

Achievement and performance
Charitable activities
In 2022/23, Just be a Child has continued to meet its above detailed objectives and aims.

The trustees would like to thank the various donors to the charity, both cash donations and the donation of books that have been distributed in line with the objectives and aims detailed above. The trustees acknowledge donations in the year from:

Rotary Clubs in the UK
Books for Africa
Souter Charitable Trust
Ashworth Charitable Trust
Eleanor Rathbone Charitable Trust
Archer Trust
Fulmer Charitable Trust
Ian Askew Charitable Trust
Worshipful Co. of World Traders CT
Marks and Spencer
Peter Stebbings Memorial Charity
Books Abroad
Countless UK Schools and Businesses
100s of volunteers and individual donors

Financial review
Financial position
Our total income for 2022/23 has increased with the total income for the year totalling £58,025 which is an increase of £21,354 from 2021/22.

A surplus of £10,486 was made in the year (2021/22 - £11,969 deficit).

Reserves policy
Just ba a Child maintains sufficient reserves to meet forecasted project costs. This policy is operating in line with the trustees' requirements, with total unrestricted funds of £9,579 at the year end date.

Structure, governance and management
Governing document
The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees
New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 21-Jul-2023 and signed on its behalf by:

DocuSigned by:
D Bugeja
67775C44607E47F...

D Bugeja - Trustee

Independent examiner's report to the trustees of Just be a Child ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 7th February 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S L Cuzner

S L Cuzner

Menzies LLP
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

Date: 26/07/2023

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 7TH FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted funds £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**24,822**	**33,203**	**58,025**	36,671
EXPENDITURE ON					
Charitable activities	3				
Charitable expenditure		**14,336**	**33,203**	**47,539**	48,640
NET INCOME/(EXPENDITURE)		**10,486**	**-**	**10,486**	(11,969)
RECONCILIATION OF FUNDS					
Total funds brought forward		**(907)**	**-**	**(907)**	11,062
TOTAL FUNDS CARRIED FORWARD		**9,579**	**-**	**9,579**	(907)

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
7TH FEBRUARY 2023

	Notes	Unrestricted fund £	Restricted funds £	**2023 Total funds £**	2022 Total funds £
CURRENT ASSETS					
Stocks	7	**2,847**	**-**	**2,847**	-
Cash at bank		**9,732**	**-**	**9,732**	2,093
		12,579	**-**	**12,579**	2,093
CREDITORS					
Amounts falling due within one year	8	**(3,000)**	**-**	**(3,000)**	(3,000)
NET CURRENT ASSETS/(LIABILITIES)		**9,579**	**-**	**9,579**	(907)
TOTAL ASSETS LESS CURRENT LIABILITIES		**9,579**	**-**	**9,579**	(907)
NET ASSETS/(LIABILITIES)		**9,579**	**-**	**9,579**	(907)
FUNDS	9				
Unrestricted funds				**9,579**	(907)
TOTAL FUNDS				**9,579**	(907)

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 7th February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 7th February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
7TH FEBRUARY 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on ....21-Jul-2023............. and were signed on its behalf by:

DocuSigned by:
D Bugeja
.............67775C44607E47F...............
D Bugeja - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern
The financial statements have been prepared on a going concern basis.

Critical accounting estimates and judgements
No significant judgements or estimates have had to be made by the trustees in preparing these financial statements.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	**42,631**	31,040
Gift aid	**2,548**	143
Grants	**-**	1,488
Donations of books	**7,846**	-
Storage UK	**5,000**	4,000
	58,025	36,671

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Library	**-**	1,488

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs
	£
Charitable expenditure	**47,539**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 7th February 2023 nor for the year ended 7th February 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 7th February 2023 nor for the year ended 7th February 2022.

5. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	**9,000**	8,150
	9,000	8,150

The average monthly number of employees during the year was as follows:

	2023	2022
Admin	**1**	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	28,814	7,857	36,671
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	40,783	7,857	48,640
NET INCOME/(EXPENDITURE)	(11,969)	-	(11,969)
RECONCILIATION OF FUNDS			
Total funds brought forward	11,062	-	11,062
TOTAL FUNDS CARRIED FORWARD	(907)	-	(907)

7. STOCKS

	2023	2022
	£	£
Books for donation	**2,847**	-

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	**3,000**	3,000

9. MOVEMENT IN FUNDS

	At 8.2.22	Net movement in funds	At 7.2.23
	£	£	£
Unrestricted funds			
General fund	**(907)**	**10,486**	**9,579**
TOTAL FUNDS	**(907)**	**10,486**	**9,579**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**24,822**	**(14,336)**	**10,486**
Restricted funds			
Storage UK	**5,000**	**(5,000)**	**-**
Grants from trusts	**28,203**	**(28,203)**	**-**
	33,203	**(33,203)**	**-**
TOTAL FUNDS	**58,025**	**(47,539)**	**10,486**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 8.2.21 £	Net movement in funds £	At 7.2.22 £
Unrestricted funds			
General fund	11,062	(11,969)	(907)
TOTAL FUNDS	11,062	(11,969)	(907)

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,814	(40,783)	(11,969)
Restricted funds			
UK Aid direct, small charities challenge fund	7,857	(7,857)	-
TOTAL FUNDS	36,671	(48,640)	(11,969)

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 7th February 2023. (2022 - none).

Accounts

REGISTERED COMPANY NUMBER: 08393208 (England and Wales)
REGISTERED CHARITY NUMBER: 1153532

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 7TH FEBRUARY 2022

FOR

JUST BE A CHILD

Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 7TH FEBRUARY 2022

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 7TH FEBRUARY 2022

Trustees	D Bugeja A Lang (resigned 17/6/22) L Sawyer L Lang V Lyden (appointed 30/5/22)
Registered office	5 Lindens Stevenage Hertfordshire SG1 1ST
Registered company number	08393208 (England and Wales)
Registered charity number	1153532
Independent examiner	Wags LLP t/a Wagstaffs Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 7th February 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Objectives and aims

Just Be A Child enables Kenyan children to experience childhood through the provision of books and toys. The charity also aims to construct playgrounds and libraries for local children to improve their quality of life.

Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

Financial review

Financial position

Our total income for 2021/22 has decreased with the total income for the year totalling £36,670 which is a decrease of £23,619 from 2020/21.

A deficit of £11,969 was made in the year (surplus £6,255 in 2020/21).

During the year the charity received restricted donations of £7,857 from The UK Aid Direct, Small Charities Challenge Fund.

Reserves policy

Just Be A Child maintains sufficient reserves to meet forecasted project costs.

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 7TH FEBRUARY 2022

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on ......14 July 2022...... and signed on its behalf by:

D Bugeja – Chair of Trustees

Independent examiner's report to the trustees of Just Be A Child ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 7th February 2022.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Cuzner
Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

Date: 20/07/2022

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 7TH FEBRUARY 2022

	Notes	Unrestricted fund £	Restricted fund £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**28,814**	**7,857**	**36,671**	60,290
EXPENDITURE ON					
Charitable activities	3				
Charitable expenditure		**40,783**	**7,857**	**48,640**	54,035
NET INCOME/(EXPENDITURE)		**(11,969)**	**-**	**(11,969)**	6,255
RECONCILIATION OF FUNDS					
Total funds brought forward		**11,062**	**-**	**11,062**	4,807
TOTAL FUNDS CARRIED FORWARD		**(907)**	**-**	**(907)**	11,062

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
7TH FEBRUARY 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
CURRENT ASSETS					
Debtors	7	-	-	-	391
Cash at bank		2,093	-	2,093	10,671
		2,093	-	2,093	11,062
CREDITORS					
Amounts falling due within one year	8	(3,000)	-	(3,000)	-
NET CURRENT ASSETS/(LIABILITIES)		(907)	-	(907)	11,062
TOTAL ASSETS LESS CURRENT LIABILITIES		(907)	-	(907)	11,062
NET ASSETS		(907)	-	(907)	11,062
FUNDS	9				
Unrestricted funds				(907)	11,062
TOTAL FUNDS				(907)	11,062

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 7th February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 7th February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION - continued
7TH FEBRUARY 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on ......14 July 2022..................... and were signed on its behalf by:

D M L Bugeja

....
D Bugeja – Chair of Trustees

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	**31,040**	52,226
Gift aid	**143**	64
Grants	**1,488**	4,000
Storage UK	**4,000**	4,000
	36,671	60,290

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Other grants	**1,488**	4,000

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable expenditure	**47,611**	**1,029**	**48,640**

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 7th February 2022 nor for the year ended 7th February 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 7th February 2022 nor for the year ended 7th February 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2022	2021
Admin	2	1

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	26,781	33,509	60,290
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	20,526	33,509	54,035
NET INCOME	6,255	-	6,255
RECONCILIATION OF FUNDS			
Total funds brought forward	4,807	-	4,807
TOTAL FUNDS CARRIED FORWARD	11,062	-	11,062

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments and accrued income	-	391

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Other creditors	3,000	-

9. MOVEMENT IN FUNDS

	At 8.2.21 £	Net movement in funds £	At 7.2.22 £
Unrestricted funds			
General fund	**11,062**	**(11,969)**	**(907)**
TOTAL FUNDS	**11,062**	**(11,969)**	**(907)**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**28,814**	**(40,783)**	**(11,969)**
Restricted funds			
UK Aid direct, small charities challenge fund	**7,857**	**(7,857)**	-
TOTAL FUNDS	**36,671**	**(48,640)**	**(11,969)**

Comparatives for movement in funds

	At 8.2.20 £	Net movement in funds £	At 7.2.21 £
Unrestricted funds			
General fund	4,807	6,255	11,062
TOTAL FUNDS	4,807	6,255	11,062

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,781	(20,526)	6,255
Restricted funds			
UK Aid direct, small charities challenge fund	33,509	(33,509)	-
TOTAL FUNDS	60,290	(54,035)	6,255

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 7th February 2022. (2021 - NIL).

11. PURPOSE OF FUNDS

Fund	Purpose
UK Aid Direct	**Supporting small and medium sized civil society organisations, based in the UK and overseas, to achieve sustained poverty reduction and to achieve the United Nations' Global Goals.**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 7TH FEBRUARY 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**31,040**	52,226
Gift aid	**143**	64
Grants	**1,488**	4,000
Storage UK	**4,000**	4,000
	36,671	60,290
Total incoming resources	**36,671**	60,290
EXPENDITURE		
Charitable activities		
Travel costs	**1,298**	636
Storage UK	**4,000**	4,000
UK project costs	**1,447**	3,160
Kenya project costs	**4,350**	6,835
Playground construction	**692**	2,534
Repairs	**1,754**	748
Library construction	**16,630**	22,180
Fundraising	**7,484**	3,714
Wages	**8,150**	8,834
Sundry costs	**1,806**	303
	47,611	52,944
Support costs		
Other		
Administrative costs	**1,029**	1,091
Total resources expended	**48,640**	54,035
Net (expenditure)/income	**(11,969)**	6,255

This page does not form part of the statutory financial statements

JUST BE A CHILD

England & Wales - Charity number 1153532

Accounts

REGISTERED COMPANY NUMBER: 08393208 (England and Wales)
REGISTERED CHARITY NUMBER: 1153532

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 7TH FEBRUARY 2021

FOR

JUST BE A CHILD

Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 7TH FEBRUARY 2021

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 7TH FEBRUARY 2021

TRUSTEES	D Bugeja A Lang L Sawyer L Lang
REGISTERED OFFICE	5 Lindens Stevenage Hertfordshire SG1 1ST
REGISTERED COMPANY NUMBER	08393208 (England and Wales)
REGISTERED CHARITY NUMBER	1153532
INDEPENDENT EXAMINER	Wags LLP t/a Wagstaffs Richmond House Walkern Road Stevenage Hertfordshire SG1 3QP

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 7th February 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Just Be A Child enables Kenyan children to experience childhood through the provision of books and toys. The charity also aims to construct playgrounds and libraries for local children to improve their quality of life.

Public benefit

The trustees have complied with the duty in section 4 of the Charities Act 2011 and have regard to the public benefit guidance as issued by the Charity Commission as shown in the objectives above.

We have referred to the guidance on public benefit when reviewing our aims and objectives and in planning our future activities in particular, the Trustees consider how planned activities will contribute to the aims and objectives that they have set.

This public benefit statement forms the basis for all judgements regarding operational reports to the Board meetings, in order to be reassured that the facilities and services currently managed by the charity continue to meet these criteria. At these meeting, the Financial Controller also presents the quarterly financial position including taking account of any restricted funds and the Charity's status as a going concern.

FINANCIAL REVIEW

Financial position

Our total income for 2020/21 has risen with the total income for the year totalling £60,290 which is an increase of £28,710 from 2019/20.

A surplus of £6,255 was made in the year (loss £7,057 in 2019/20).

During the year the charity received restricted donations of £33,509 from The UK Aid Direct, Small Charities Challenge Fund. £391 of this was paid post year end.

Reserves policy

Just Be A Child maintains sufficient reserves to meet forecasted project costs.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

New trustees are nominated by members of the board of trustees, interviewed by a panel of trustees and appointed where they have the necessary skills to contribute to the charity's management and development.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 7TH FEBRUARY 2021

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2nd June 2021 and signed on its behalf by:

L Lang - Trustee

LMLang

Independent examiner's report to the trustees of Just Be A Child ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 7th February 2021.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S Cuzner
Wags LLP t/a Wagstaffs
Richmond House
Walkern Road
Stevenage
Hertfordshire
SG1 3QP

2nd June 2021

STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 7TH FEBRUARY 2021

	Notes	Unrestricted fund £	Restricted fund £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**26,781**	**33,509**	**60,290**	31,580
EXPENDITURE ON					
Charitable activities	3				
Charitable expenditure		**20,526**	**33,509**	**54,035**	38,637
NET INCOME/(EXPENDITURE)		**6,255**	**-**	**6,255**	(7,057)
RECONCILIATION OF FUNDS					
Total funds brought forward		**4,807**	**-**	**4,807**	11,864
TOTAL FUNDS CARRIED FORWARD		**11,062**	**-**	**11,062**	4,807

The notes form part of these financial statements

STATEMENT OF FINANCIAL POSITION
7TH FEBRUARY 2021

	Notes	Unrestricted fund £	Restricted fund £	**2021 Total funds £**	2020 Total funds £
CURRENT ASSETS					
Debtors	6	**391**	-	**391**	-
Cash at bank		**10,671**	-	**10,671**	6,474
		11,062	-	**11,062**	6,474
CREDITORS					
Amounts falling due within one year	7	-	-	-	(1,667)
NET CURRENT ASSETS		**11,062**	-	**11,062**	4,807
TOTAL ASSETS LESS CURRENT LIABILITIES		**11,062**	-	**11,062**	4,807
NET ASSETS		**11,062**	-	**11,062**	4,807
FUNDS	8				
Unrestricted funds				**11,062**	4,807
TOTAL FUNDS				**11,062**	4,807

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 7th February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 7th February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

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

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd June 2021 and were signed on its behalf by:

L Lang - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	52,226	21,124
Gift aid	64	150
Grants	4,000	3,200
Storage UK	4,000	4,000
Other income	-	3,106
	60,290	31,580

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Other grants	4,000	3,200

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Charitable expenditure	52,944	1,091	54,035

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 7th February 2021 nor for the year ended 7th February 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 7th February 2021 nor for the year ended 7th February 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	22,555	9,025	31,580
EXPENDITURE ON			
Charitable activities			
Charitable expenditure	29,612	9,025	38,637
NET INCOME/(EXPENDITURE)	(7,057)	-	(7,057)
RECONCILIATION OF FUNDS			
Total funds brought forward	11,864	-	11,864
TOTAL FUNDS CARRIED FORWARD	4,807	-	4,807

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 **£**	2020 £
Prepayments and accrued income	**391**	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Other creditors	-	1,667

8. MOVEMENT IN FUNDS

	At 8.2.20 £	Net movement in funds £	At 7.2.21 £
Unrestricted funds			
General fund	**4,807**	**6,255**	**11,062**
TOTAL FUNDS	**4,807**	**6,255**	**11,062**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**26,781**	**(20,526)**	**6,255**
Restricted funds			
UK Aid direct, small charities challenge fund	**33,509**	**(33,509)**	-
TOTAL FUNDS	**60,290**	**(54,035)**	**6,255**

Comparatives for movement in funds

	At 8.2.19 £	Net movement in funds £	At 7.2.20 £
Unrestricted funds			
General fund	11,864	(7,057)	4,807
TOTAL FUNDS	11,864	(7,057)	4,807

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,555	(29,612)	(7,057)
Restricted funds			
UK Aid direct, small charities challenge fund	9,025	(9,025)	-
TOTAL FUNDS	31,580	(38,637)	(7,057)

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 7th February 2021. (2020 - NIL).

10. PURPOSE OF FUNDS

Fund	**Purpose**
UK Aid Direct	**Supporting small and medium sized civil society organisations, based in the UK and overseas, to achieve sustained poverty reduction and to achieve the United Nations' Global Goals.**

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 7TH FEBRUARY 2021

	2021	2020
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**52,226**	21,124
Gift aid	**64**	150
Grants	**4,000**	3,200
Storage UK	**4,000**	4,000
Other income	**-**	3,106
	60,290	31,580
Total incoming resources	**60,290**	31,580
EXPENDITURE		
Charitable activities		
Travel costs	**636**	1,772
Storage UK	**4,000**	4,000
UK project costs	**3,160**	1,438
Kenya project costs	**6,835**	6,045
Playground construction	**2,534**	531
Repairs	**748**	1,315
Library construction	**22,180**	16,071
Fundraising	**3,714**	2,652
Wages	**8,834**	3,303
Sundry costs	**303**	623
	52,944	37,750
Support costs		
Other		
Administrative costs	**1,091**	887
Total resources expended	**54,035**	38,637
Net income/(expenditure)	**6,255**	(7,057)

This page does not form part of the statutory financial statements