

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	

JUST BE A CHILD

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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 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 meetings, 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.

JUST BE A CHILD
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

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.

JUST BE A CHILD
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

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

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

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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 £	£	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 on12 October 2025.....



 D Bugeja
 Trustee

JUST BE A CHILD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 7 FEBRUARY 2025

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

The financial 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

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

1.3 Charitable funds

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

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

1.4 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.

JUST BE A CHILD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

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
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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

Stocks are 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

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

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.

JUST BE A CHILD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

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	68,275	42,128
funds Restricted	16,949	24,633
funds	85,224	66,761

5 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
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.

JUST BE A CHILD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

7 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
2	2
<u>2</u>	<u>2</u>

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 £
3,247	3,247
<u>3,247</u>	<u>3,247</u>

11 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	-	3,000
	<u>-</u>	<u>3,000</u>

JUST BE A CHILD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

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)	-
	<u>5,487</u>	<u>32,806</u>	<u>(16,949)</u>	<u>21,344</u>
	<u><u>5,487</u></u>	<u><u>32,806</u></u>	<u><u>(16,949)</u></u>	<u><u>21,344</u></u>
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)	-
	<u>-</u>	<u>30,120</u>	<u>(24,633)</u>	<u>5,487</u>
	<u><u>-</u></u>	<u><u>30,120</u></u>	<u><u>(24,633)</u></u>	<u><u>5,487</u></u>

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)
	<u>10,409</u>	<u>52,085</u>	<u>(68,275)</u>	<u>(5,781)</u>
	<u><u>10,409</u></u>	<u><u>52,085</u></u>	<u><u>(68,275)</u></u>	<u><u>(5,781)</u></u>
Previous year:	At 8 February 2023 £	Incoming resources £	Resources expended £	At 7 February 2024 £
General funds	9,579	42,958	(42,128)	10,409
	<u>9,579</u>	<u>42,958</u>	<u>(42,128)</u>	<u>10,409</u>
	<u><u>9,579</u></u>	<u><u>42,958</u></u>	<u><u>(42,128)</u></u>	<u><u>10,409</u></u>

JUST BE A CHILD
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 7 FEBRUARY 2025

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
	<u>(5,781)</u>	<u>21,344</u>	<u>15,563</u>
	<u><u>(5,781)</u></u>	<u><u>21,344</u></u>	<u><u>15,563</u></u>
	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
	<u>10,409</u>	<u>5,487</u>	<u>15,896</u>
	<u><u>10,409</u></u>	<u><u>5,487</u></u>	<u><u>15,896</u></u>

15 Related party transactions

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