

# KIDS MATTER

England & Wales · Charity number 1163617

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2015-09-17

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

## Contact

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**Address** Kids Matter  
Rutland House  
23-25 Friar Lane  
Leicester  
LE1 5QQ

**Phone** 03030401068

**Email** [info@kidsmatter.org.uk](mailto:info@kidsmatter.org.uk)

**Website** <http://kidsmatter.org.uk/>

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE:THE ADVANCEMENT OF EDUCATION OF PARENTS AND CARERS OF CHILDREN OF PRIMARY SCHOOL AND SECONDARY SCHOOL AGE, INCLUDING BY:(A) TRAINING INDIVIDUALS TO RUN PARENTING COURSES FOR THE PARENTS AND CARERS OF CHILDREN, WITH A PARTICULAR FOCUS ON COMMUNITIES WITH HIGHER LEVELS OF DEPRIVATION AND FAMILY BREAKDOWN;(B) DEVELOPING AND PROVIDING TRAINING MATERIALS; AND(C) PROVIDING ONGOING SUPPORT TO PARENTS AND CARERS,THUS EQUIPPING PARENTS AND CARERS TO PROVIDE AN ENVIRONMENT IN WHICH CHILDREN CAN FLOURISH, REDUCING NEGATIVE PARENTING PATTERNS, AND IMPROVING THE WELLBEING OF FAMILIES AND THE WELFARE OF CHILDREN.

**Activities:** Our vision is for every child in need to be raised in a strong family. We reduce the impact of poverty on children through community-based programmes. We engage local churches to equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£795,496	£703,111	£485,741	19
2023-12-31	£579,967	£620,471	£393,356	17
2022-12-31	£453,277	£539,348	-	-
2021-12-31	£607,695	£389,778	£519,980	11
2020-12-31	£325,068	£289,795	-	-

## Trustees

Name	Role	Appointed
ANJA SONKSEN	Chair	2025-01-01
ALEXANDRA STEWART		2018-10-04
Chianne Buckle		2025-03-13
DAVID RICHARDS		2025-09-25
DR YAEL GARDNER		2015-09-01
JULIA ELIZABETH GRANT		2023-03-02
Joanne Watling		2023-12-07
PETER BACON		2022-03-31
VICTORIA JANE NEAL		2024-03-14

**KIDS MATTER**

England & Wales - Charity number 1163617

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# Accounts

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# Kids Matter

Report and Accounts  
Year ended 31 December 2024

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Kids Matter**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>Trustees</b>	Rev Edward Dix Eli Gardner Anja Batista-Sonksen (appointed 1st January 2025) Alexandra Stewart Adeyinka Oduwole (resigned 14 March 2024) Matthew Neville (resigned 10 October 2024) Julia Grant Peter Bacon Chianne Buckle (appointed 13th March 2025) Vicky Neal (appointed 14 March 2024)
<b>Key Staff</b>	Eli Gardner (CEO) Andrew Wiltshire (until February 2024) Gary Scull (From April 2024)
<b>Governing Document</b>	CIO dated 17 September 2015
<b>Charity Registration Number</b>	1163617
<b>Principal Address</b>	Rutland House 23-25 Friar Lane Leicester LE1 5QQ
<b>Independent Examiner</b>	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	C. Hoare & Co Barclays Bank PLC

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**Kids Matter**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees have pleasure in submitting the Report and Accounts for the year.

**Objects of the charity**

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- a) Training individuals to run parenting groups for the parents and carers of children under 10, with a particular focus on communities with higher levels of deprivation and family breakdown;
- b) Developing and providing training materials; and
- c) Providing ongoing support to parents and carers

thus, equipping parents and carers to provide an environment in which children can flourish, reducing negative parenting patterns, and improving the wellbeing of families and the welfare of children.

Poverty rates for children in the UK continues to grow at an alarming rate with 1 in 3 children being raised in poverty. Poverty is rendering families in already disadvantaged communities unable to cope, and it is children who suffer the most in these situations. If we do not do anything to address this, we will have millions of children growing into adults with increasing emotional, psychological, and social problems.

The need for early intervention programs to support parents and children in challenging circumstances is, therefore, increasingly vital. However, traditional parenting courses, whilst effective, often leave parents as isolated as they were before the intervention.

Research has shown that the most effective early intervention to prevent these issues is group-based parenting programmes. Kids Matter's award-winning parenting programmes equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

Everything we do is focused on the country's most vulnerable children.

We engage local churches to use our relational, evidence-informed programmes for families of all faiths and none in their communities. Skilled peer facilitators from these churches make long-term commitments to support families in communities across our country.

By partnering with the voluntary sector, we are well-placed to provide affordable, accessible and highly effective interventions for children and families facing disadvantages.

Together, we can build a future where every child in need is raised by a strong family.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

## Summary of the charity's main activities and achievements

2024 has been challenging for many families up and down the UK, as cost of living continues to increase. Whilst the need continues to rise with well over 4 million children in poverty across the UK now, provision of effective services for children and families continues to be inconsistent and patchy with thousands of children's needs going unmet due to lack of funding and provision. Our local and effective model is needed more than ever.

This year, we ran 90 programmes, reaching 461 parents which ultimately meant we reached 996 children in need. However, this is a conservative estimate of our influence on these families as many of our parents will go on to have more children and will be so much better equipped. We know too that for every child whose family dynamics and relationships have changed, we are potentially changing the next generation as well.

We continue with our core model of partnerships with local churches and charities and their links to schools, community centres, health visitors (and more) within the community. These pre-existing relationships have enabled more families to access Kids Matter programmes, resulting in more children being given the opportunity to thrive.

However, we are conscious that we need to do more to reach communities in need.

So this year we completed the pilots we launched last year of direct work with the most needy of parents through partnerships with Safe Families and with Children Heard and Seen which have yielded incredible stories of hope and change and resulted in those partnerships becoming more formalised and part of our core offering. Both these incredible charities offer support to the most vulnerable of families and our parenting interventions are an excellent fit to complement their work.

We continued our pilot 'Kids Matter Lite' programme (2 sessions instead of 6) for the national Debt charity Christians Against Poverty which acts as a bolt on to their existing 6 week Life Skills courses across their network of charities. The pilot ran until Spring 2025.

Last year we hired a full-time prison facilitator to re-launch our work in prisons with fathers. This year we ran programmes in Brixton and Wormwood Scrubs prisons in London and trained a team in Deerbolt Prison in the North East of England. We are so pleased to see these prisons welcome the programme and to be working closely with Chaplaincy as our 'church partner' to bring additional pastoral support to the dads we support there. Over this year we reached 34 dads and 78 children.

Finally, in addition to our national, online training focus, we have also been targeting the **Merseyside** area, one of the most deprived in the country. We employed a new team member from September 2023 in situ which has already yielded strategic partnerships with key local charities like Imaginelf as well as local churches training and running programmes in the area.

At the end of the year we also appointed a new staff member to be focused on the Bristol area where children in poverty fare worse than any other children in the country. Our aim is to build clusters of activity in those 2 areas in addition to our national offering so as to increase the level of effective partnerships between us, local providers, local churches and schools, thus bringing truly joined up services to families in need.

Whilst the landscape continues to be bleak in terms of soaring levels of need, we are hopeful. We see incredible work being done on the ground with our partners and we are

determined to contribute and do our part to empower parents to transform their family lives not just for this generation but for the ones to come.

Throughout the year the Senior Leadership Team and Trustees regularly review and update KPI measures linked to the current 3 year strategy document (2024 – 2026). These cover 4 defined areas as follows: Financial sustainability, Reaching our Partnership and Parent/Child impact goals, Achieving measurable and recognised evaluation and accreditation, maintaining and enhancing strong team culture and EDI goals. KPIs are discussed, monitored and reviewed as part of the monthly Senior Leadership Team Strategy meeting and by the Trustees, 3 times per year at their termly board meeting.

## **Structure, Governance and Management**

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees and are supervised by the Chair of Trustees.

Our Partnership and Support Coach teams manage relationships with our partner leads in churches and with our church facilitators respectively. As an organisation, our community-based programmes are delivered by volunteers as part of a role within their church, who are our partners. We support the work of our volunteers through coaching and mentorship deployed through our Support Coach team.

Our Senior Leadership Team develop the strategy within the context of both our area of work and wider considerations, such as the ongoing consequences of the pandemic or the cost-of-living crisis, and put this to the board for scrutiny, revision and approval, together with regular reviews of risk, areas of success and opportunities for growth. The Senior Leadership Team is responsible for ensuring the delivery of our strategic goals.

## **Volunteers**

The use of and support by, volunteers to the charity, is critical in achieving Kids Matter's objectives and successes, both in terms of Parents/Children reached and the good stewardship of funds raised. Each programme we run with a Church or Charity partner requires a minimum of 2 volunteers to successfully run. Programme volunteers (Facilitators) are recruited through the Church and Charity partners we work with.

## **Financial review**

We ended the financial year successfully and whilst we did not meet our budget forecast income, we reduced our budget expenditure for the year and ended the year with a surplus beyond our expectations. In addition to this we have grown our donor base and secured some significant multiyear grants from The National Lottery, Benefact Trust, Garfield Weston, Rank and Julia and Hans Rausing.

Our overall income came to £795,496 (£579,968 – 2023) with a total expenditure of £703,111 (£620,471 – 2023) resulting in a surplus of £92,835 (£40,504 deficit – 2023) – this is above our forecast budget surplus of £73,956 (- £49,810 – 2023). Whilst our income was below budget expectation this was predominantly in the areas of smaller regular monthly giving, corporate fundraising and partnership fees which are still recovering following the effects of the Covid pandemic.

## **Investments**

Due to the relatively short time period between the receipt of funds and their expenditure, all the funds, are held in cash.

## **Fundraising**

We are very fortunate to have had a successful Trusts & Grants fundraising initiative this year and as we move into 2025 we will be looking to build further financial resilience by growing relationships with foundations to fund our work on a multi-year basis, whilst also increasing our fundraising through the use of campaigns and regular giving initiatives to widen our pool of regular donors. This will help to mitigate the longer term risk of larger donors being unable to continue to support the charity to the same extent as they have done in the past.

## **Salaries**

All staff salaries are considered within a framework of pay bands that are monitored by the independent salary review board (a new initiative agreed by the Trustees in October 2024) , benchmarking against other faith-based charities of similar sizes. Pay for all staff is reviewed on an annual basis and a recommendation made by the salary review board to the Trustees for decision. Salaries for the Senior Leadership Team members are agreed between the salary review board, Executive Director and Chair of Trustees, except for the salary of the Executive Director which remains a matter for the whole board.

## **Reserves policy**

In 2024 the Trustees agreed to amend the reserves policy to retain a minimum of 4 months operating costs in unrestricted reserves (£260,000) and a minimum of 2 months operating costs in general funds (£130,000). At the year end, the charity held cash of £491,986 all of which was unrestricted (£365,119 unrestricted - 2023) We finished the year in a strong position due to a combination of underspending against our 2024 budget but also through some significant, one-off donations and match-funding. This additional funding will be carried forward to fund growth in key areas, such as in our Support Coach team, allowing us to support more facilitators and in fundraising to further widen our donor base. The Trustees acknowledge that due to our continued growth and the subsequent increase in forecast budget expenditure for 2025, we will need to continue to work hard to build a strong donor pipeline for the coming 3 years in order to maintain our reserves position and healthy cash flow.

## **Cost-of-Living Crisis**

The cost-of-living crisis continues to affect the charity as we have sought to strike a balance between financial responsibility and supporting members of the team. We are also very conscious of the challenge that it presents for our facilitators, many of whom are volunteers, and for families already living in poverty. We continue to partner with organisations like Christians Against Poverty and Warm Welcome to explore ways of offering wrap-around support for families beyond our own programmes and community.

## **Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial, or reputational. Our risk register and safeguarding protocols are reviewed regularly by the Board and the Executive team. The trustees review the charity's activities regularly to identify significant risks and, where possible, take appropriate measures to mitigate those risks.

The charity's financial risks relate to income-generation. We have excellent control systems for our expenditure, and this is regularly reviewed however historically we have been reliant on a small pool of large donations for a significant proportion of our operating budget. Over the last year significant work has been undertaken to diversify our income streams which will continue in 2025 and beyond.

## **Plans for the future**

The needs of the demographic which we serve have increased dramatically with an additional 300,000 children pushed into poverty due to Covid-19, bringing the total number of children in poverty to close to 5 million, roughly 3 in 10 children.

Growing up in poverty can make life a lot harder for children and can put children at significant risk of a number of adverse childhood experiences (ACEs). Childhood adversity impacts mental health and wellbeing, and mental health problems in childhood can lead to reduced life chances by disrupting education and limiting attainment. This can eventually reduce an individual's ability to find and sustain employment, leading to an impoverished and unhealthy later life and leading to generational cycles of deprivation. Poverty, ACEs and subsequent poor mental health are all linked. We target poverty (rather than the others) because it is the context/framework that has the biggest impact on both children and their parents in terms of creating a poor mental health environment and a breeding ground for ACEs to occur.

Post-pandemic, it is clear that more and more children are struggling with moderate to severe mental health problems, particularly if they are already facing the disadvantages resulting from living in low-income families with little support. The impact of long periods without proper schooling, isolation from peers and weeks of lockdown in potentially volatile households is now evident with long waiting lists for mental health professionals and with teachers and educators unable to meet the emotional needs of children in school. We need to equip our churches better to be able to deal with the increasing severity of needs in our groups and to this end we need to step up our budget to do so.

For the coming year we are therefore focused on:

1. Continuing to build on the pilots we launched in 2023 to increase our reach into even more communities to help even more struggling families.
2. Deploying more staff and resources with a particular focus on Support Coaches, ensuring they are sufficiently trained in ACEs, safeguarding and coaching skills to support and supervise facilitators.
3. Investing in robustly enhancing our programme evaluation through a 3 year research project in partnership with Edge Hill University utilising funds secured through the National Lottery.

4. Intentionally set targets and provide team wide training and resources to improve our Equity, Diversity and Inclusion reach at all levels of the organisation: ensuring that our programmes, our training and our team recruitment are as wide and inclusive as possible.
5. Continuing to promote Babies Matter to focus on the crucial first 1,001 days of a child's life to optimise parenting and ensure the best start for every child in need.
6. Building on our prison work to run regular programmes in at least 3 prisons over the coming year as well as supporting families on the outside through our partnership with CHS. Build on our new partnership with Deerbolt prison in the North East.
7. Building on our deliberate investment in the Northwest in Liverpool and Merseyside, expanding our partnership network in this area and pioneering it as our first "regional hub"
8. Replicating our North West model in the South West as we build on our existing Church partnerships in the Bristol area.
9. Continue to evaluate the success of our partnerships with SF and CAP to see if those models are a good investment.
10. Look for any new charities/organisations to partner with to increase our reach in the same way as we have launched to date with SF and CAP and CHS.
11. Partner with the American Charity "Untold" to evaluate, plan and design a Kids Matter programme for launch in 2026 in Nairobi, Kenya.
12. Investigate Church partnership and funding opportunities in Atlanta USA whilst growing in our understanding of the resources we would require to launch our Kids Matter programmes in the United States.
13. We are designing a digital KM training offer to make our training available to more people for whom taking time off work to come and train is a struggle.
14. Invest in our new partnership with "Baby Zone" to run our programmes in their centres with new and existing Church partners.

### **Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;

3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

*Anja Batista Sönksen*

Anja Batista Sönksen (Jun 6, 2025 15:25 GMT+1)

*Eli Gardner*

Eli Gardner (Jun 9, 2025 12:35 GMT+1)

Anja Batista-Sonksen

Eli Gardner

Date: Jun 6, 2025

Date: Jun 9, 2025

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**Kids Matter**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 10 to 19 following, which have been prepared on the basis of the accounting policies set out on pages 13 to 14.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Stephen Mathews

Stephen Mathews (Jun 23, 2025 10:34 GMT+1)

Stephen Mathews FCA  
ICAEW

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: Jun 23, 2025

**Kids Matter**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	774,234	1,000	775,234	557,466
Charitable activities	4	16,237	-	16,237	19,627
Investments		4,025	-	4,025	2,874
<b>Total income and endowments</b>		<b>794,496</b>	<b>1,000</b>	<b>795,496</b>	<b>579,968</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	604,526	15,548	620,074	561,864
Raising funds	6	83,036	-	83,036	58,607
<b>Total expenditure</b>		<b>687,563</b>	<b>15,548</b>	<b>703,111</b>	<b>620,471</b>
<b>Net income/(expenditure)</b>		<b>106,933</b>	<b>(14,548)</b>	<b>92,385</b>	<b>(40,504)</b>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<b>106,933</b>	<b>(14,548)</b>	<b>92,385</b>	<b>(40,504)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		378,808	14,548	393,356	433,860
<b>Total funds carried forward</b>	12	<b>485,741</b>	<b>-</b>	<b>485,741</b>	<b>393,356</b>

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

All income and expenditure derive from continuing operations.

The notes on page 13-18 form part of these accounts.

**Kids Matter**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>CURRENT ASSETS</b>					
Debtors	8	5,374	-	5,374	26,168
Cash at bank and in hand	9	491,986	-	491,986	379,667
		497,360	-	497,360	405,836
<b>CREDITORS: Amounts falling due within one year</b>					
	10	(11,619)	-	(11,619)	(12,480)
<b>Net current assets / (liabilities)</b>		<u>485,741</u>	<u>-</u>	<u>485,741</u>	<u>393,356</u>
<b>Total assets less current liabilities</b>		<u>485,741</u>	<u>-</u>	<u>485,741</u>	<u>393,356</u>
<b>TOTAL NET ASSETS</b>		<u>485,741</u>	<u>-</u>	<u>485,741</u>	<u>393,356</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	12				
General funds		485,741	-	485,741	378,808
Designated funds		-	-	-	-
		<u>485,741</u>	<u>-</u>	<u>485,741</u>	<u>378,808</u>
Restricted Funds		-	-	-	14,548
		<u>485,741</u>	<u>-</u>	<u>485,741</u>	<u>393,356</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Anja Batista-Sonksen  
Anja Batista-Sonksen (Jun 6, 2025 15:25 GMT+1)  
Anja Batista-Sonksen

Date: Jun 6, 2025

Eli Gardner  
Eli Gardner (Jun 9, 2025 12:35 GMT+1)  
Eli Gardner

Date: Jun 9, 2025

Charity number:

1163617

The notes on page 13-18 form part of these accounts.

**Kids Matter**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**  
**CASH FLOW STATEMENT**

	Note	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by (used in) operating activities</i></b>	a	<u>108,293</u>	<u>(22,412)</u>
<b><i>Change in cash and equivalents in the reporting period</i></b>		<u>112,318</u>	<u>(19,537)</u>
<b>Cash and equivalents at the beginning of the year</b>	b	379,667	399,204
<b>Change in cash and equivalents due to exchange rate movements</b>		-	-
<b><i>Cash and cash equivalents at the end of the year</i></b>	b	<u>491,986</u>	<u>379,667</u>

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2,024 £	2,023 £
<b><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></b>	92,385	(40,504)
<b>Adjustments for:</b>		
(Increase)/decrease in debtors	20,794	28,626
Increase/(decrease) in creditors	(861)	(7,660)
<b><i>Net cash provided by (used in) operating activities</i></b>	<u>108,293</u>	<u>(22,412)</u>

**Note b: Analysis of cash and cash equivalents**

	2,024 £	2,023 £
Cash at bank with immediate access	491,986	379,667
<b>Total cash and cash equivalents</b>	<u>491,986</u>	<u>379,667</u>

## Kids Matter

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from training events and partnership income.

## Kids Matter

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2024

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Donations**

	2024 £	2023 £
Donations, legacies and grants	761,300	547,524
Donations in kind (note 3a)	400	-
Income tax recoverable	13,534	9,942
	775,234	557,466

**a Donations in kind comprise:**

	2024 £	2023 £
Donated facilities - use of office	400	-
	400	-

**4 Income from charitable activities**

	2024 £	2023 £
Partnership fees	13,517	16,197
Training income	2,700	2,880
Other charitable activities	20	550
	16,237	19,627

**5 Charitable expenditure**

	2024 £	2023 £
<b>a Costs incurred directly on specific activities</b>		
Staff employment and training costs (Note 6)	540,578	475,854
Programme materials & video	16,572	15,260
IT and professional fees	36,966	48,027
Donations in kind expensed	400	-
Other costs	8,931	9,019
	603,448	548,161
Grants payable (note 5c)	1,000	-
	604,448	548,161
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Accounts and independent examination	4,020	3,900
	4,020	3,900
Rent and premises maintenance	2,640	840
Office supplies and cleaning	8,966	8,963
	15,626	13,703
<b>Total charitable expenditure</b>	620,074	561,864

The fee payable to the independent examiner for preparing and examining the accounts was £4,020 (2023: £3,900); in addition the charity paid £1,551 (2023: £1,177) to Stewardship for payroll bureau services and £0 (2023: £60) to Stewardship for consulting services.

**c Grants payable**

	Institutions £	Individuals £	2024 £
Grants for the relief of poverty	1,000	-	1,000
	1,000	-	1,000

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for the relief of poverty	-	-	-
	-	-	-

The charity's principal grants to institutions comprised:

	2024 £	2023 £
The Good Faith Foundation	1,000	-
	1,000	-

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**6 Cost of raising funds**

	2024	2023
	£	£
Fundraising costs	83,036	58,607
	<u>83,036</u>	<u>58,607</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 19 (2023: 17). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were £49,664 (2023: £54,508)

No trustees received employment benefits in either the current or preceding year.

**8 Debtors**

	2024	2023
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	1,000	1,165
Other debtors	-	24,803
Prepayments and accrued income	4,374	200
<b>Total debtors</b>	<u>5,374</u>	<u>26,168</u>

**9 Cash at Bank and in Hand**

	2024	2023
	£	£
Cash at bank with immediate access	491,986	379,667
	<u>491,986</u>	<u>379,667</u>

**10 Creditors: liabilities falling due within one year**

	2024	2023
	£	£
Trade creditors	5,758	4,980
Accruals	5,861	7,500
	<u>11,619</u>	<u>12,480</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £14,210 (2023: £12,405) were payable to defined contribution personal pension schemes. Pension contributions of £3,376 were owing at the balance sheet date (2023: £2,809).

**Kids Matter**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	378,808	794,496	(687,563)	-	-	485,741
Total Unrestricted Funds	378,808	794,496	(687,563)	-	-	485,741
<i>Restricted Funds</i>						
The Big Give	14,548	-	(14,548)	-	-	-
The Nagle Family Foundation	-	1,000	(1,000)	-	-	-
	14,548	1,000	(15,548)	-	-	-
Aggregate of funds	393,356	795,496	(703,111)	-	-	485,741

**The Big Give fund** donations will be used to support programme, support and development costs.

**The Nagle Family Foundation fund** is a fund restricted for use in the core operating costs.

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2024 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	5,374	-	-	5,374
Cash at bank and in hand	491,986	-	-	491,986
Creditors falling due within one year	(11,619)	-	-	(11,619)
	485,741	-	-	485,741

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Website	4,200	-	-	(4,200)	-	-
	4,200	-	-	(4,200)	-	-
<i>General Unrestricted Funds</i>	414,535	553,260	(584,789)	(4,198)	-	378,808
Total Unrestricted Funds	418,735	553,260	(584,789)	(8,398)	-	378,808

**Kids Matter**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**12 Funds (Continued...)**

*Restricted Funds*

FoundersPledge funding	-	-	-	-	-	-
The Big Give	14,548	26,708	(35,105)	8,398	-	14,548
Babies Matter	577	-	(577)	-	-	-
	15,125	26,708	(35,682)	8,398	-	14,548
	433,860	579,968	(620,471)	-	-	393,356

*Aggregate of funds*

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2023 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	26,168	-	-	26,168
Cash at bank and in hand	365,119	-	14,548	379,667
Creditors falling due within one year	(12,480)	-	-	(12,480)
	378,808	-	14,548	393,356
	378,808	-	14,548	393,356

In the published accounts for 2023, there was an error in the ordering of the funds which had allocated the brought forward funds from The Big Give restricted fund to FoundersPledge funding restricted fund. The 2024 accounts have restated the restricted fund balances correctly for the 2023 comparative.

**13 Transactions with related parties**

- a) received donations totalling £100,293 (2023: £110,516) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) reimbursed expenses totalling £264 to trustees (2023: £302) for travel to trustee meetings.

There have been no other transactions with related parties during the year.

Kids Matter

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES  
FOR THE YEAR ENDED 31 DECEMBER 2024

Note	Unrestricted funds				Unrestricted funds			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>								
3	774,234	-	1,000	775,234	530,759	-	26,708	557,466
4	16,237	-	-	16,237	19,627	-	-	19,627
	4,025	-	-	4,025	2,874	-	-	2,874
<b>Total income and endowments</b>	<b>794,496</b>	<b>-</b>	<b>1,000</b>	<b>795,496</b>	<b>553,260</b>	<b>-</b>	<b>26,708</b>	<b>579,968</b>
<b>EXPENDITURE ON:</b>								
5	604,526	-	15,548	620,074	526,182	-	35,682	561,864
	83,036	-	-	83,036	58,607	-	-	58,607
<b>Total Expenditure</b>	<b>687,563</b>	<b>-</b>	<b>15,548</b>	<b>703,111</b>	<b>584,789</b>	<b>-</b>	<b>35,682</b>	<b>620,471</b>
<b>Net income/(expenditure)</b>	<b>106,933</b>	<b>-</b>	<b>(14,548)</b>	<b>92,385</b>	<b>(31,529)</b>	<b>-</b>	<b>(8,975)</b>	<b>(40,504)</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,198)</b>	<b>(4,200)</b>	<b>8,398</b>	<b>-</b>
<b>Net movement in funds</b>	<b>106,933</b>	<b>-</b>	<b>(14,548)</b>	<b>92,385</b>	<b>(35,727)</b>	<b>(4,200)</b>	<b>(577)</b>	<b>(40,504)</b>
<b>Reconciliation of funds:</b>								
Total funds brought forward	378,808	-	14,548	393,356	414,535	4,200	15,125	433,860
<b>Total funds carried forward</b>	<b>485,741</b>	<b>-</b>	<b>-</b>	<b>485,741</b>	<b>378,808</b>	<b>-</b>	<b>14,548</b>	<b>393,356</b>

**KIDS MATTER**

England & Wales - Charity number 1163617

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# Accounts

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# Kids Matter

Report and Accounts  
Year ended 31 December 2023

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Kids Matter**

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>Trustees</b>	Rev Edward Dix Eli Gardner Heather Grizzle (resigned October 2023) Alexandra Stewart Adeyinka Oduwole (resigned 14 March 2024) Matthew Neville Peter Bacon Julia Grant (appointed 2 March 2023) Joanne Watling (appointed 7 December 2023) Vicky Neal (appointed 14 March 2024)
<b>Key Staff</b>	Eli Gardner (CEO) Andrew Wiltshire (until February 2024) Gary Scull (From April 2024)
<b>Governing Document</b>	CIO dated 17 September 2015
<b>Charity Registration Number</b>	1163617
<b>Principal Address</b>	18 Parsons Green London SW6 4UH
<b>Independent Examiner</b>	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	Barclays Bank PLC

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**Kids Matter**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees have pleasure in submitting the Report and Accounts for the year.

**Objects of the charity**

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- a) Training individuals to run parenting courses for the parents and carers of children, with a particular focus on communities with higher levels of deprivation and family breakdown;
- b) Developing and providing training materials; and
- c) Providing ongoing support to parents and carers

thus, equipping parents and carers to provide an environment in which children can flourish, reducing negative parenting patterns, and improving the wellbeing of families and the welfare of children.

Child suffering due to poverty is growing at an alarming rate in the UK. Poverty is rendering families in already disadvantaged communities unable to cope, and it is children who suffer the most in these situations. If we do not do anything to address this, we will have millions of children growing into adults with increasing emotional, psychological, and social problems.

The need for early intervention programmes to support parents and children in challenging circumstances is, therefore, increasingly vital. However, traditional parenting courses, whilst effective, often leave parents as isolated as they were before the intervention.

Research has shown that the most effective early intervention to prevent these issues is group-based parenting programmes. Kids Matter's award-winning parenting programmes equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

Everything we do is focused on the country's most vulnerable children.

We engage local churches to use our relational, evidence-informed programmes for families of all faiths and none in their communities. Skilled peer facilitators from these churches make long-term commitments to support families in communities across our country.

By partnering with the voluntary sector, we are well-placed to provide affordable, accessible and highly effective interventions for children and families facing disadvantages.

Together, we can build a future where every child in need is raised by a strong family.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

## Summary of the charity's main activities and achievements

2023 has been challenging for many families up and down the UK, dealing with a steep rise in cost of living. We are acutely aware that as the need increases, so too must our reach.

This year, we ran 78 programmes, reaching 432 parents which ultimately meant we impacted 892 children in need. We managed this through our incredible partnerships with local churches and charities and their links to schools, community centres, health visitors (and more) within the community. These pre-existing relationships have enabled more families to access Kids Matter programmes, resulting in more children being given the opportunity to thrive.

However, we are conscious that we need to do more to reach communities in need.

So this year has seen a number of strategic innovations to our delivery of programmes alongside our core work with individual churches and charities.

Firstly, we launched pilots for two **direct delivery online programmes** in partnership with two national charities:

A) **Safe Families:** a national charity working with families at the edge of social care. Since COVID, a number of parents are in need of an online community due to their difficulties engaging with in person services.

B) **Children Heard and Seen:** a national charity working with partners and children of a parent in prison.

Both these incredible charities offer support to the most vulnerable of families and our parenting interventions are an excellent fit to complement their work.

Our vision for these partnerships is to reach families online who would otherwise not receive support. By working in partnership, relationships are already warm, and the programme is likely to be well received. Pilots will continue until Summer 2024.

Secondly, we have adapted our 6-week intervention in two ways to again reach more families that we might not otherwise reach:

A) **Prison launch:** We have hired a full-time prison facilitator to re-launch our work in prisons with fathers. In 2023, we carried out 1 programme of our new reworked material comprising of four workshops in Pentonville prison working with dads who are in touch with their families and who want to improve their relationships with their children. This programme served as a pilot and in 2024 we will be aiming to be in at least 2 other London prisons. We reached 11 parents and 5 children through that 1 programme.

B) **CAP partnership:** We wrote 2 sessions for facilitators from the national debt charity: Christians Against Poverty (CAP) to add to their existing 6-week Life Skills courses across their network of churches. We trained 19 churches at the end of the year and are expecting to see programmes run in 2024. This is also a pilot and will be reviewed in Autumn 2024.

Thirdly, this year has seen the launch of our second programme: **Babies Matter** which is an attachment-based programme aimed at supporting new parents: strengthening their relationships with one another as co-parents and building a strong attachment with their

baby. We know from extensive research that strong attachments are the key to children's flourishing in spite of their circumstances. This year we trained two new churches (15 total trained in Babies Matter) and expect to see programmes run in 2024.

Finally, in addition to our national, online training focus, we are also targeting the **Merseyside** area, one of the most deprived in the country. We employed a new team member from September 2023 in situ. We are confident we will build a presence and a network in the area and help support existing community provision to empower and equip families living there.

Whilst the landscape continues to be bleak in terms of soaring levels of need, we are hopeful. We see incredible work being done on the ground with our partners and we are determined to contribute and do our part to empower parent to transform their family lives not just for this generation but for the ones to come.

### **Structure, Governance and Management**

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees and are supervised by the Chair of Trustees.

Our Partnership and Support Coach teams manage relationships with our partner leads in churches and with our church facilitators respectively. As an organisation, our community-based programmes are delivered by volunteers as part of a role within their church, our partners. We support the work of our volunteers through coaching and mentorship deployed through our Support Coach team.

Our Senior Leadership Team develop the strategy within the context of both our area of work and wider considerations, such as the ongoing consequences of the pandemic or the cost-of-living crisis, and put this to the board for scrutiny, revision and approval, together with regular reviews of risk, areas of success and opportunities for growth. The Senior Leadership Team is responsible for ensuring the delivery of our strategic goals.

### **Financial review**

We ended the financial year successfully, having reduced our anticipated deficit. We have grown our donor base and secured some significant grants from Benefact Trust, Garfield Weston and Julia and Hans Rausing.

Our overall income came to £580,000 (£453,000 – 2022) with a total expenditure of £620,000 (£540,000 – 2022) resulting in a deficit of £40,000 (£86,000 – 2022)– this is however lower than our predicted budget deficit of £50,000 (£91,000 – 2022). Whilst our income was below budget this was predominantly in the areas of smaller regular monthly giving, corporate fundraising and partnership fees which are still recovering following the effects of the Covid pandemic.

All staff salaries are considered within a framework of pay bands that were drawn up by the Senior Leadership Team benchmarking against other faith-based charities of similar sizes. Pay for all staff is reviewed on an annual basis and a recommendation made by the Board's

Standing Committee to the whole board for decision. Salaries for the Senior Leadership Team members are agreed between the Executive Director and Chair of Trustees, except for the salary of the Executive Director which remains a matter for the whole board.

We are very fortunate to have had a successful Trusts & Grants fundraising programme this year and as we move into 2024, we will be looking to build further financial resilience by growing relationships with foundations to fund our work on a multi-year basis, increasing our fundraising through the use of challenge events and in widening our pool of donors. This will help to mitigate the risk of larger donors not being able to continue to support the charity to the same extent as they have done in the past.

### **Reserves policy**

The Trustees have agreed a policy to retain a minimum of “6 months” operating costs in unrestricted reserves. At the year end, the charity held cash of £380,000 (£15,000 restricted) (£365,000 unrestricted) (£399,000 - 2022) We finished the year in a strong position due to a combination of underspending against our 2022 budget but also through some significant, one-off donations and match-funding. This additional funding will be carried forward to fund growth in key areas, such as in our Support Coach team, allowing us to support more facilitators and in fundraising to further widen our donor base. The Trustees acknowledge that due to our continued growth and the subsequent increase in forecast budget expenditure for 2024, the current value of reserves will be slightly below our target figure for the coming year. To that end we will look to consider this in our ongoing fundraising planning and expenditure monitoring, revising where necessary.

### **Cost-of-Living Crisis**

The cost-of-living crisis has affected the charity as we have sought to strike a balance between financial responsibility and supporting members of the team. We are also very conscious of the challenge that it presents for our facilitators, many of whom are volunteers, and on families already living in poverty. We have joined campaigns and partnered with organisations like Christians Against Poverty and Warm Welcome to explore ways of offering wrap-around support for families beyond our own programme and community.

### **Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial, or reputational. Our risk register is reviewed regularly by the Board and the Executive team. The trustees review the charity's activities regularly to identify significant risks and, where possible, take appropriate measures to mitigate those risks.

The charity's financial risks relate to income-generation. We have excellent control systems for our expenditure, and this is regularly reviewed but historically we have been reliant on a small pool of large donations for a significant proportion of our operating budget. Over the last year significant work has been undertaken to diversify our income streams which will continue in 2024 and beyond.

## Plans for the future

The needs of the demographic which we serve have increased dramatically with an additional 300,000 children pushed into poverty due to Covid-19, bringing the total number of children in poverty to close to 5 million, roughly 3 in 10 children.

Growing up in poverty can make life a lot harder for children and can put children at significant risk of a number of adverse childhood experiences (ACEs). Childhood adversity impacts mental health and wellbeing, and mental health problems in childhood can lead to reduced life chances by disrupting education and limiting attainment. This can eventually reduce an individual's ability to find and sustain employment, leading to an impoverished and unhealthy later life and leading to generational cycles of deprivation. Poverty, ACEs and subsequent poor mental health are all linked. We target poverty (rather than the others) because it is the context/framework that has the biggest impact on both children and their parents in terms of creating a poor mental health environment and a breeding ground for ACEs to occur.

Post-pandemic, it is clear that more and more children are struggling with moderate to severe mental health problems, particularly if they are already facing the disadvantages resulting from living in low-income families with little support. The impact of long periods without proper schooling, isolation from peers and weeks of lockdown in potentially volatile households is now evident with long waiting lists for mental health professionals and with teachers and educators unable to meet the emotional needs of children in school. We need to equip our churches better to be able to deal with the increasing severity of needs in our groups and to this end we need to step up our budget to do so.

For the coming year we are therefore focused on:

1. Building on the pilots we launched this year to increase our reach into even more communities to help even more struggling families.
2. Deploying more staff and resources with a particular focus on Support Coaches, ensuring they are sufficiently trained in ACEs, safeguarding and coaching skills to support and supervise facilitators.
3. Continuing to widen our evaluation to include interviews with our beneficiaries: partners, facilitators and parents to ensure the model is fit for purpose, with robust training and programmes to include the more severe end of the spectrum in terms of family issues.
4. Intentionally set targets and provide team wide training and resources to improve our Equity, Diversity and Inclusion reach at all levels of the organisation: ensuring that our programmes, our training and our team recruitment are as wide and inclusive as possible.
5. Continuing to promote Babies Matter to focus on the crucial first 1,001 days of a child's life to optimise parenting and ensure the best start for every child in need.
6. Building on our prison work to run regular programmes in at least 3 prisons over the coming year as well as supporting families on the outside through our partnership with CHS.
7. Building on our deliberate investment in the Northwest starting in Liverpool and Merseyside.

8. Evaluate the success of our partnerships with SF and CAP to see if those models are a good investment.
9. Look for any new charities/organisations to partner with to increase our reach in the same way as we have launched to date with SF and CAP and CHS.

### **Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

### Approval

This report was approved by the trustees and signed on their behalf by:

*Alexandra Stewart*

Alexandra Stewart (Jun 10, 2024 06:28 CDT)

Alexandra Stewart

Date: 10-Jun-2024

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**Kids Matter**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023 on pages 9 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

**Responsibilities and basis of report**

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

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


**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

  
Stephen Mathews FCA  
ICAEW  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8A8

Date: *12th June 2024*

**Kids Matter**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	530,759	26,708	557,466	434,143
Charitable activities	4	19,627	-	19,627	18,353
Investments		2,874	-	2,874	732
<b>Total income and endowments</b>		<u>553,260</u>	<u>26,708</u>	<u>579,968</u>	<u>453,227</u>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	526,182	35,682	561,864	511,101
Raising funds		58,607	-	58,607	28,248
<b>Total expenditure</b>		<u>584,789</u>	<u>35,682</u>	<u>620,471</u>	<u>539,348</u>
<b>Net income/(expenditure)</b>		<u>(31,529)</u>	<u>(8,975)</u>	<u>(40,504)</u>	<u>(86,121)</u>
<b>Transfers between funds</b>	12	(8,398)	8,398	-	-
<b>Net movement in funds</b>		<u>(39,927)</u>	<u>(577)</u>	<u>(40,504)</u>	<u>(86,121)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		418,735	15,125	433,860	519,981
<b>Total funds carried forward</b>	12	<u>378,808</u>	<u>14,548</u>	<u>393,356</u>	<u>433,859</u>

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

All income and expenditure derive from continuing operations.

The notes on page 12-16 form part of these accounts.

**Kids Matter**  
**BALANCE SHEET**  
**AS AT 31 DECEMBER 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>CURRENT ASSETS</b>					
Debtors	8	26,168	-	26,168	54,795
Cash at bank and in hand	9	365,119	14,548	379,667	399,204
		<u>391,288</u>	<u>14,548</u>	<u>405,836</u>	<u>453,999</u>
<b>CREDITORS: Amounts falling due within one year</b>					
	10	(12,480)	-	(12,480)	(20,140)
<b>Net current assets / (liabilities)</b>		<u>378,808</u>	<u>14,548</u>	<u>393,356</u>	<u>433,859</u>
<b>Total assets less current liabilities</b>		<u>378,808</u>	<u>14,548</u>	<u>393,356</u>	<u>433,859</u>
<b>TOTAL NET ASSETS</b>		<u>378,808</u>	<u>14,548</u>	<u>393,356</u>	<u>433,859</u>
<b>FUND BALANCES</b>					
12					
Unrestricted Funds					
General funds		378,808	-	378,808	448,110
Designated funds		-	-	-	8,400
		<u>378,808</u>	<u>-</u>	<u>378,808</u>	<u>456,510</u>
Restricted Funds					
		<u>-</u>	<u>14,548</u>	<u>14,548</u>	<u>(22,651)</u>
		<u>378,808</u>	<u>14,548</u>	<u>393,356</u>	<u>433,859</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Alexandra Stewart *Alexandra Stewart*  
[Alexandra Stewart \(Jun 10, 2024 06:28 CDT\)](#)

Date: 10-Jun-2024

Charity number: 1163617

The notes on page 12-16 form part of these accounts.

**Kids Matter**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**CASH FLOW STATEMENT**

	Note	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<b><i>Net cash provided by (used in) operating activities</i></b>	a	<u>(22,412)</u>	<u>(117,331)</u>
<b><i>Change in cash and equivalents in the reporting period</i></b>		<u>(19,537)</u>	<u>(116,599)</u>
<b>Cash and equivalents at the beginning of the year</b>	b	399,204	515,803
<b>Change in cash and equivalents due to exchange rate movements</b>		-	-
<b><i>Cash and cash equivalents at the end of the year</i></b>	b	<u>379,667</u>	<u>399,204</u>

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2023 £	2022 £
<b><i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i></b>	(40,504)	(86,121)
<b>Adjustments for:</b>		
(Increase)/decrease in debtors	28,626	(40,035)
Increase/(decrease) in creditors	(7,660)	9,557
<b><i>Net cash provided by (used in) operating activities</i></b>	<u>(22,412)</u>	<u>(117,331)</u>

**Note b: Analysis of cash and cash equivalents**

	2023 £	2022 £
Cash at bank with immediate access	379,667	399,204
<b>Total cash and cash equivalents</b>	<u>379,667</u>	<u>399,204</u>

## Kids Matter

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

#### 1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from training events and partnership income.

## Kids Matter

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2023

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the charity is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

D

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

<b>3 Donations</b>	2023	2022
	£	£
Donations, legacies and grants	547,524	428,959
Income tax recoverable	9,942	5,183
	<u>557,466</u>	<u>434,143</u>
 <b>4 Income from charitable activities</b>	 2023	 2021
	£	£
Partnership fees	16,197	15,003
Training income	2,880	2,700
Other charitable activities	550	650
	<u>19,627</u>	<u>18,353</u>
 <b>5 Charitable expenditure</b>	 2023	 2022
	£	£
<b>a Costs incurred directly on specific activities</b>		
Staff employment and training costs (Note 6)	475,854	425,790
Programme materials & video	15,260	28,704
IT and professional fees	48,027	44,761
Other costs	9,019	3,921
	<u>548,161</u>	<u>503,177</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Accounts and independent examination	3,900	2,400
	<u>3,900</u>	<u>2,400</u>
Rent	840	560
Office supplies and cleaning	8,963	4,964
	<u>13,703</u>	<u>7,924</u>
 <b>Total expenditure</b>	 <u>561,864</u>	 <u>511,101</u>
<p>The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2022: £3,600); in addition the charity paid £1,177 (2022: £1,177) to Stewardship for payroll bureau services and £60 (2022: £60) to Stewardship for consulting services.</p>		
 <b>6 Cost of raising funds</b>	 2023	 2022
	£	£
Fundraising costs	58,607	28,248
	<u>58,607</u>	<u>28,248</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 17 (2022: 15). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were £54,508 (2022: £65,877)

No trustees received employment benefits in either the current or preceding year.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**8 Debtors**

	2023	2022
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	1,165	2,752
Other debtors	24,803	52,043
Prepayments and accrued income	200	-
<b>Total debtors</b>	<b>26,168</b>	<b>54,795</b>

**9 Cash at Bank and in Hand**

	2023	2022
	£	£
Cash at bank with immediate access	379,667	399,204
	<b>379,667</b>	<b>399,204</b>

**10 Creditors: liabilities falling due within one year**

	2023	2022
	£	£
Trade creditors	4,980	16,540
Accruals	7,500	3,600
	<b>12,480</b>	<b>20,140</b>

**11 Pension commitments**

During the year employer's pension contributions totalling £12,405 (2022: £10,374) were payable to defined contribution personal pension schemes. Pension contributions of £2,809 were owing at the balance sheet date (2022: £1,980).

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Website	4,200	-	-	(4,200)	-	-
	4,200	-	-	(4,200)	-	-
<i>General Unrestricted Funds</i>	414,535	553,260	(584,789)	(4,198)	-	378,808
Total Unrestricted Funds	<b>418,735</b>	<b>553,260</b>	<b>(584,789)</b>	<b>(8,398)</b>	<b>-</b>	<b>378,808</b>
<i>Restricted Funds</i>						
FoundersPledge funding	14,548	-	-	-	-	14,548
The Big Give	-	26,708	(35,105)	8,398	-	-
European Great Commission Collaboration (Czechia)	577	-	(577)	-	-	-
	15,125	26,708	(35,682)	8,398	-	14,548
Aggregate of funds	<b>433,860</b>	<b>579,968</b>	<b>(620,471)</b>	<b>-</b>	<b>-</b>	<b>393,356</b>

**The salary fund** is in respect of specific donations made to part fund the salary of new employees.

**Founders Pledge** funding relates to funding received for core purposes with certain restrictions

**The Big Give fund** donations will be used to support programme, support and development costs.

**Babies Matter:** funds donated to support the salary of the Babies Matter programme director

**European Great Commission Collaboration (Czechia)** fund donations will be used to support programme, support and development costs.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2023 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	26,168	-	-	26,168
Cash at bank and in hand	365,119	-	14,548	379,667
Creditors falling due within one year	(12,480)	-	-	(12,480)
	<u>378,808</u>	<u>-</u>	<u>14,548</u>	<u>393,356</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Website	-	15,000	(10,800)			4,200
	-	15,000	(10,800)	-	-	4,200
<i>General Unrestricted Funds</i>	414,251	411,266	(410,982)	-	-	414,535
<i>Total Unrestricted Funds</i>	<u>414,251</u>	<u>426,266</u>	<u>(421,782)</u>	<u>-</u>	<u>-</u>	<u>418,735</u>
<i>Restricted Funds</i>						
FoundersPledge funding	2,977	-	(2,977)	-	-	-
The Big Give	49,347	19,961	(54,760)	-	-	14,548
European Great Commission Collaboration (Czechia)	53,406	-	(53,406)	-	-	-
Babies Matter	-	7,000	(6,423)	-	-	577
	<u>105,730</u>	<u>26,961</u>	<u>(117,566)</u>	<u>-</u>	<u>-</u>	<u>15,125</u>
<i>Aggregate of funds</i>	<u>519,981</u>	<u>453,227</u>	<u>(539,348)</u>	<u>-</u>	<u>-</u>	<u>433,860</u>

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			2022 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	54,795	-	-	54,795
Cash at bank and in hand	413,455	8,400	(22,651)	399,204
Creditors falling due within one year	(20,140)	-	-	(20,140)
	<u>448,110</u>	<u>8,400</u>	<u>(22,651)</u>	<u>433,859</u>

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £110,516 (2022: £120,150) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) reimbursed expenses totalling £302 to trustees (2022: £344 for travel to trustee meetings).

There have been no other transactions with related parties during the year.

**Kids Matter**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**

	Unrestricted funds General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted funds General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
<b>INCOME AND ENDOWMENTS FROM:</b>								
Donations and legacies	530,759	-	26,708	557,466	392,181	15,000	26,961	434,143
Charitable activities	19,627	-	-	19,627	18,353	-	-	18,353
Investments	2,874	-	-	2,874	732	-	-	732
<b>Total income and endowments</b>	<b>553,260</b>	<b>-</b>	<b>26,708</b>	<b>579,968</b>	<b>411,266</b>	<b>15,000</b>	<b>26,961</b>	<b>453,227</b>
<b>EXPENDITURE ON:</b>								
Charitable activities:								
Raising funds	526,182	-	35,682	561,864	382,734	10,800	117,566	511,101
	58,607	-	-	58,607	28,248	-	-	28,248
<b>Total Expenditure</b>	<b>584,789</b>	<b>-</b>	<b>35,682</b>	<b>620,471</b>	<b>410,982</b>	<b>10,800</b>	<b>117,566</b>	<b>539,348</b>
<b>Net income/(expenditure)</b>	<b>(31,529)</b>	<b>-</b>	<b>(8,975)</b>	<b>(40,504)</b>	<b>284</b>	<b>4,200</b>	<b>(90,605)</b>	<b>(86,121)</b>
<b>Transfers between funds</b>	<b>(4,198)</b>	<b>(4,200)</b>	<b>8,398</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>(35,727)</b>	<b>(4,200)</b>	<b>(577)</b>	<b>(40,504)</b>	<b>284</b>	<b>4,200</b>	<b>(90,605)</b>	<b>(86,121)</b>
<b>Reconciliation of funds:</b>								
Total funds brought forward	414,535	4,200	15,125	433,860	414,251	-	105,730	519,981
<b>Total funds carried forward</b>	<b>378,808</b>	<b>-</b>	<b>14,548</b>	<b>393,356</b>	<b>414,535</b>	<b>4,200</b>	<b>15,125</b>	<b>433,860</b>

Note

3

4

5

12

12

**KIDS MATTER**

England & Wales - Charity number 1163617

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# Accounts

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# Kids Matter

Report and Accounts  
Year ended 31 December 2022

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Kids Matter**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

<b>Trustees</b>	Rev Edward Dix Eli Gardner Heather Grizzle Alexandra Stewart Adeyinka Oduwole Matthew Neville (appointed February 2022) Peter Bacon (appointed 31 March 2022) Julia Grant (appointed 2 March 2023)
<b>Key Staff</b>	Eli Gardner (CEO) Andrew Wiltshire (from March 2022) Vicky Neal (until March 2022)
<b>Governing Document</b>	CIO dated 17 September 2015
<b>Charity Registration Number</b>	1163617
<b>Principal Address</b>	18 Parsons Green London SW6 4UH
<b>Independent Examiner</b>	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	C. Hoare & Co Barclays Bank PLC

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## **Kids Matter**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2022**

The trustees have pleasure in submitting the Report and Accounts for the year.

#### **Objects of the charity**

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- a) Training individuals to run parenting courses for the parents and carers of children, with a particular focus on communities with higher levels of deprivation and family breakdown;
- b) Developing and providing training materials; and
- c) Providing ongoing support to parents and carers

thus, equipping parents and carers to provide an environment in which children can flourish, reducing negative parenting patterns, and improving the wellbeing of families and the welfare of children.

Child suffering due to poverty is growing at an alarming rate in the UK. Poverty is rendering families in already disadvantaged communities unable to cope, and it is children who suffer the most in these situations. If we do not do anything to address this, we will have millions of children growing into adults with increasing emotional, psychological, and social problems.

The need for early intervention programmes to support parents and children in challenging circumstances is, therefore, increasingly vital. However, traditional parenting courses, whilst effective, often leave parents as isolated as they were before the intervention.

Research has shown that the most effective early intervention to prevent these issues is group-based parenting programmes. Kids Matter's award-winning parenting programmes equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

Everything we do is focused on the country's most vulnerable children.

We engage local churches to use our relational, evidence-informed programmes for families of all faiths and none in their communities. Skilled peer facilitators from these churches make long-term commitments to support families in communities across our country.

By partnering with the largest voluntary body in the country – the church – we are well-placed to provide affordable, accessible and highly effective interventions for children and families facing disadvantages.

Together, we can build a future where every child in need is raised by a strong family.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Summary of the charity's main activities and achievements**

2022 has been challenging, marked by the cost of living crisis and the aftermath of Covid-19, with massive strain placed on many families who were already struggling to get by. Yet as the need increased, so too did our impact.

This year, we ran 72 programmes, reaching 413 parents which ultimately meant we impacted 891 children in need. This is the greatest number of children over one year that we've reached to date, and has only been possible through our partnership with the local church and their links to schools, community centres, health visitors (and more) within the community. These pre-existing relationships have enabled more families to access Kids Matter programmes, resulting in more children being given the opportunity to thrive.

A key difference for us this year, compared to the last two, is that we are now running programmes entirely in person; our online version was essential during the pandemic but relationships and community are important for developing and maintaining not only friendships but confidence and support in parenting.

All too often, a bleak picture has been drawn across society, but we want our voice to be one of hope. We know that when parents are equipped with the tools to build strong families, their children are more likely to thrive, even amidst challenging circumstances.

### **Structure, Governance and Management**

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees and are supervised by the Chair of Trustees.

Our Partnership and Support Coach teams manage relationships with our partner leads in churches and with our church facilitators respectively. As an organisation, our community-based programmes are delivered by volunteers as part of a role within their church, our partners. We support the work of our volunteers through coaching and mentorship deployed through our Support Coach team.

Our Senior Leadership Team develop the strategy within the context of both our area of work and wider considerations, such as the ongoing consequences of the pandemic or the cost-of-living crisis, and put this to the board for scrutiny, revision and approval, together with regular reviews of risk, areas of success and opportunities for growth. The Senior Leadership Team is responsible for ensuring the delivery of our strategic goals.

## **Financial review**

We ended the financial year successfully, having raised more than we spent in 2022 and securing the first of what we hope will lead to multi-year grants from the likes of the Benefact Trust and later in the year.

Our income came to £453,000 with an overall spend of £540,000 resulting in a deficit of £86,000 – this is lower than our budgeted deficit, which was £91,000. Our overall income was lower than budgeted, predominately in the areas of smaller monthly giving, corporate fundraising and partnership fees. We are aware from similar charities that with the cost-of-living crisis many organisations have seen a significant reduction in their monthly-giving income and challenges around recruiting new regular donors. We have been very fortunate in retaining our monthly donors, even if growth in this area has been very slow.

All staff salaries are considered within a framework of pay bands that were drawn up by the Senior Leadership Team benchmarking against other faith-based charities of similar sizes. Pay for all staff is reviewed on an annual basis and a recommendation made by the Board's Standing Committee to the whole board for decision. Salaries for the Senior Leadership Team members are agreed between the Executive Director and Chair of Trustees, except for the salary of the Executive Director which remains a matter for the whole board.

We are very fortunate to have had a successful Trusts & Grants fundraising programme this year and as we move into 2023, we will be looking to build further financial resilience by looking to build more relationships with foundations to fund our work on a multi-year basis, increasing our corporate fundraising through the use of challenge events and in widening our pool of donors. This will help to mitigate the risk of larger donors not being able to continue to support the charity to the same extent as they have done in the past.

## **Reserves policy**

The reserves policy was changed in December 2022 to hold 6 months' unrestricted expenditure as reserves. At the year end, the charity held cash of £399,204. We finished the year in a strong position due to a combination of underspending against our 2022 budget but also through some significant, one-off donations and match-funding. This additional funding will be carried forward to fund growth in key areas, such as in our Support Coach team, allowing us to support more facilitators.

In February 2022, the Board designated £15,000 for the redevelopment of our website and re-branding. This work has now been completed and at less than the designated costs – in June 2023 the Board agreed to undesignate the balance of the designated website costs.

## **Covid-19**

The impact of Covid-19 in 2020 on our activities meant that our model of meeting in small in-person groups had to pivot to deliver the content of our programmes in different ways: online, in physical form, in WhatsApp messages, as well finding other ways to create community. This included doorstep visits, cards, messages and packages in the post, as well as short meetings in parks and outside public places when restrictions allowed.

2022 has seen the continuation of online training as an effective and efficient way of delivery. A key difference in 2022 compared to the previous two years has been the return of our programmes being delivered completely in-person. Although meeting online was necessary for the duration of the pandemic and there may be further opportunities to explore, it is our belief the programme has the greatest impact when delivered in person.

### **Cost-of-Living Crisis**

The cost-of-living crisis has affected the charity as we have sought to strike a balance between financial responsibility and supporting members of the team. We are also very conscious of the challenge that it presents for our facilitators, many of whom are volunteers, and on families already living in poverty. We have joined campaigns and partnered with organisations like *Christians Against Poverty* and *Warm Welcome* to explore ways of offering wrap-around support for families beyond our own programme and community.

### **Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The charity's financial risks relate to income-generation. We have excellent control systems for our expenditure and this is regularly reviewed but historically we have been reliant on a small pool of large donations for a significant proportion of our operating budget. Over the last year significant work has been undertaken to diversify our income streams which will continue in 2023 and beyond.

### **Plans for the future**

The needs of the demographic which we serve have increased dramatically with an additional 300,000 children pushed into poverty due to Covid-19, bringing the total number of children in poverty to close to 5 million, roughly 3 in 10 children.

Growing up in poverty can make life a lot harder for children and can put children at significant risk of a number of adverse childhood experiences (ACEs). Childhood adversity impacts mental health and wellbeing, and mental health problems in childhood can lead to reduced life chances by disrupting education and limiting attainment. This can eventually reduce an individual's ability to find and sustain employment, leading to an impoverished and unhealthy later life and leading to generational cycles of deprivation. Poverty, ACEs and subsequent poor mental health are all linked. We target poverty (rather than the others) because it is the context/framework that has the biggest impact on both children and their parents in terms of creating a poor mental health environment and a breeding ground for ACEs to occur.

Post-pandemic, it is clear that more and more children are struggling with moderate to severe mental health problems, particularly if they are already facing the disadvantages resulting from living in low-income families with little support. The impact of long periods without proper schooling, isolation from peers and weeks of lockdown in potentially volatile households is now evident with long waiting lists for mental health professionals and with teachers and educators unable to meet the emotional needs of children in school. We

need to equip our churches better to be able to deal with the increasing severity of needs in our groups and to this end we need to step up our budget to do so.

For the coming year we are therefore focused on:

1. Deploying more staff and resources with a particular focus on Support Coaches, ensuring they are sufficiently trained in ACEs, safeguarding and coaching skills to support and supervise facilitators
2. Widening our evaluation to include interviews with our beneficiaries: partners, facilitators and parents to ensure the model is fit for purpose, with robust training and programmes to include the more severe end of the spectrum in terms of family issues
3. Developing Babies Matter to focus on the crucial first 1,001 days of a child's life to optimise parenting and ensure the best start for every child
4. Exploring models to reach parents in prison or who are prison leavers as their children are amongst the most vulnerable in the country.
5. Making a deliberate investment in the North West. As we go into the new year, our Partnership Team are trialling a new city-based approach where they will be largely focusing on building new partnerships in Liverpool and Merseyside.

Recognising the challenges we face in doing this, in 2023 we will make investments in our team that will mean more Support Coach time, to support our excellent facilitators in delivering the programme; a Prisons Facilitator to develop and deploy a model for prisons and an investment in our Partnerships team to employ a new team member that will be based in Merseyside.

### **Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

*Alexandra Stewart*

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Alexandra Stewart

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**Kids Matter**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 9 to 16 following, which have been prepared on the basis of the accounting policies set out on pages 11 to 12.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 Mathews*

Stephen Mathews FCA  
ICAEW Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 10 October 2023

**Kids Matter**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	407,181	26,961	434,143	598,089
Charitable activities	4	18,353	-	18,353	22,498
Investments		732	-	732	-
<b>Total income and endowments</b>		<b>426,266</b>	<b>26,961</b>	<b>453,227</b>	<b>620,587</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	393,534	117,566	511,101	387,148
Raising funds		28,248	-	28,248	2,630
<b>Total expenditure</b>		<b>421,782</b>	<b>117,566</b>	<b>539,348</b>	<b>389,778</b>
<b>Net income/(expenditure)</b>		<b>4,484</b>	<b>(90,605)</b>	<b>(86,121)</b>	<b>230,809</b>
<b>Transfers between funds</b>	12	-	-	-	-
<b>Net movement in funds</b>		<b>4,484</b>	<b>(90,605)</b>	<b>(86,121)</b>	<b>230,809</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		414,251	105,730	519,981	289,172
<b>Total funds carried forward</b>	12	<b>418,735</b>	<b>15,125</b>	<b>433,860</b>	<b>519,980</b>

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

All income and expenditure derive from continuing operations.

The notes on page 11-15 form part of these accounts.

**Kids Matter**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2022**

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>CURRENT ASSETS</b>					
Debtors	8	54,795	-	54,795	14,760
Cash at bank and in hand	9	384,080	15,125	399,204	515,803
		<u>438,874</u>	<u>15,125</u>	<u>453,999</u>	<u>530,563</u>
<b>CREDITORS: Amounts falling due within one year</b>	10	(20,140)	-	(20,140)	(10,583)
		<u>418,734</u>	<u>15,125</u>	<u>433,859</u>	<u>519,980</u>
<b>Net current assets / (liabilities)</b>					
		<u>418,734</u>	<u>15,125</u>	<u>433,859</u>	<u>519,980</u>
<b>Total assets less current liabilities</b>		<u>418,734</u>	<u>15,125</u>	<u>433,859</u>	<u>519,980</u>
<b>TOTAL NET ASSETS</b>		<u>418,734</u>	<u>15,125</u>	<u>433,859</u>	<u>519,980</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds					
General funds		414,534	-	414,534	414,249
Designated funds		4,200	-	4,200	-
		<u>418,734</u>	<u>-</u>	<u>418,734</u>	<u>414,249</u>
Restricted Funds		-	15,125	15,125	105,731
		<u>418,734</u>	<u>15,125</u>	<u>433,859</u>	<u>519,980</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Alexandra Stewart

*Alexandra Stewart*

Date: 9 October 2023

Charity number: 1163617

The notes on page 11-15 form part of these accounts.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**1 Statutory Information**

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

**2 Accounting Policies**

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from training events and partnership income.

Kids Matter

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**3 Donations**

	2022	2021
	£	£
Donations, legacies and grants	428,959	585,197
Government grants (note 3a)	-	1,599
Income tax recoverable	5,183	11,294
	<u>434,143</u>	<u>598,089</u>

**a** Government grants comprise:

	2022	2021
	£	£
Job Retention Scheme grants	-	1,599
	<u>-</u>	<u>1,599</u>

**4 Income from charitable activities**

	2022	2021
	£	£
Partnership fees	15,003	18,358
Training income	2,700	3,715
Other charitable activities	650	425
	<u>18,353</u>	<u>22,498</u>

**5 Charitable expenditure**

	2022	2021
	£	£
<b>a Costs incurred directly on specific activities</b>		
Staff employment and training costs (Note 6)	425,790	319,034
Programme materials & video	28,704	13,045
IT and professional fees	44,761	36,294
Other costs	3,921	4,322
	<u>503,177</u>	<u>372,695</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Accounts and independent examination	2,400	4,800
	<u>2,400</u>	<u>4,800</u>
Rent	560	4,800
Office supplies and cleaning	4,964	4,853
	<u>7,924</u>	<u>14,453</u>
<b>Total expenditure</b>	<u>511,101</u>	<u>387,148</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,600 (2021: £3,600); in addition the charity paid £1,177 (2021: £1,308) to Stewardship for payroll bureau services and £60 (2021: £420) to Stewardship for consulting services.

**6 Cost of raising funds**

	2022	2021
	£	£
Fundraising costs	28,248	2,630
	<u>28,248</u>	<u>2,630</u>

**7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 15 (2021: 11). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were £65,877 (2021: £35,126)

No trustees received employment benefits in either the current or preceding year.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**8 Debtors**

	2022	2021
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	2,752	7,123
Other debtors	52,043	7,413
Prepayments and accrued income	-	224
<b>Total debtors</b>	<b>54,795</b>	<b>14,760</b>

**9 Cash at Bank and in Hand**

	2022	2021
	£	£
Cash at bank with immediate access	399,204	515,803
	<b>399,204</b>	<b>515,803</b>

**10 Creditors: liabilities falling due within one year**

	2022	2021
	£	£
Trade creditors	16,540	2,373
Accruals	3,600	8,210
	20,140	10,583

**11 Pension commitments**

During the year employer's pension contributions totalling £10,374 (2021: £8,211) were payable to defined contribution personal pension schemes. Pension contributions of £1,980 were owing at the balance sheet date (2021: £1,361).

**12 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Website	-	15,000	(10,800)			4,200
	-	15,000	(10,800)	-	-	4,200
<i>General Unrestricted Funds</i>	414,251	411,266	(410,982)	-	-	414,535
	414,251	426,266	(421,782)	-	-	418,735
	<b>414,251</b>	<b>426,266</b>	<b>(421,782)</b>	<b>-</b>	<b>-</b>	<b>418,735</b>
<i>Restricted Funds</i>						
FoundersPledge funding	2,977	-	(2,977)	-	-	-
The Big Give	49,347	19,961	(54,760)	-	-	14,548
European Great Commission Collaboration (Czechia)	53,406	-	(53,406)	-	-	-
Babies Matter	-	7,000	(6,423)	-	-	577
	105,730	26,961	(117,566)	-	-	15,125
	<b>105,730</b>	<b>26,961</b>	<b>(117,566)</b>	<b>-</b>	<b>-</b>	<b>15,125</b>
Aggregate of funds	519,981	453,227	(539,348)	-	-	433,860

**The salary fund** is in respect of specific donations made to part fund the salary of new employees.

**Founders Pledge** funding relates to funding received for core purposes with certain restrictions

**The Big Give fund** donations will be used to support programme, support and development costs.

**Babies Matter:** funds donated to support the salary of the Babies Matter programme director

**European Great Commission Collaboration (Czechia)** fund donations will be used to support programme, support and development costs.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	54,795	-	-	54,795
Cash at bank and in hand	379,880	4,200	15,125	399,204
Creditors falling due within one year	(20,140)	-	-	(20,140)
	<u>414,534</u>	<u>4,200</u>	<u>15,125</u>	<u>433,859</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	286,196	235,334	(107,279)	-	-	414,251
<i>Total Unrestricted Funds</i>	<u>286,196</u>	<u>235,334</u>	<u>(107,279)</u>	<u>-</u>	<u>-</u>	<u>414,251</u>
<i>Restricted Funds</i>						
Salary fund	-	20,000	(20,000)	-	-	-
FoundersPledge funding	2,976	262,500	(262,499)	-	-	2,977
The Big Give	-	49,347	-	-	-	49,347
European Great Commission Collaboration (Czechia)	-	53,406	-	-	-	53,406
	<u>2,976</u>	<u>385,253</u>	<u>(282,499)</u>	<u>-</u>	<u>-</u>	<u>105,730</u>
<i>Aggregate of funds</i>	<u>289,172</u>	<u>620,587</u>	<u>(389,778)</u>	<u>-</u>	<u>-</u>	<u>519,981</u>

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	14,760	-	-	14,760
Cash at bank and in hand	410,072	-	105,731	515,803
Creditors falling due within one year	(10,583)	-	-	(10,583)
	<u>414,249</u>	<u>-</u>	<u>105,731</u>	<u>519,980</u>

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £120,150 (2021: £159,979) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £344 for travel to trustee meetings (2021: £597 for 3 trustees to attend a course whilst carrying out duties associated with being trustees).

There have been no other transactions with related parties during the year.

Kids Matter

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES  
FOR THE YEAR ENDED 31 DECEMBER 2022

Note	Unrestricted funds				Unrestricted funds			
	General	Designated	Restricted	Total	General	Designated	Restricted	Total
	2022	2022	2022	2022	2021	2021	2021	2021
	£	£	£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>								
3	392,181	15,000	26,961	434,143	212,836	-	385,253	598,089
4	18,353	-	-	18,353	22,498	-	-	22,498
	732	-	-	732	-	-	-	-
<b>Total income and endowments</b>	<b>411,266</b>	<b>15,000</b>	<b>26,961</b>	<b>453,227</b>	<b>235,334</b>	<b>-</b>	<b>385,253</b>	<b>620,587</b>
<b>EXPENDITURE ON:</b>								
5	382,734	10,800	117,566	511,101	104,649	-	282,499	387,148
	28,248	-	-	28,248	2,630	-	-	2,630
<b>Total Expenditure</b>	<b>410,982</b>	<b>10,800</b>	<b>117,566</b>	<b>539,348</b>	<b>107,279</b>	<b>-</b>	<b>282,499</b>	<b>389,778</b>
<b>Net income/(expenditure)</b>	<b>284</b>	<b>4,200</b>	<b>(90,605)</b>	<b>(86,121)</b>	<b>128,055</b>	<b>-</b>	<b>102,754</b>	<b>230,809</b>
<b>Transfers between funds</b>	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>284</b>	<b>4,200</b>	<b>(90,605)</b>	<b>(86,121)</b>	<b>128,055</b>	<b>-</b>	<b>102,754</b>	<b>230,809</b>
<b>Reconciliation of funds:</b>								
Total funds brought forward	414,251	-	105,730	519,981	286,196	-	2,976	289,172
<b>Total funds carried forward</b>	<b>414,535</b>	<b>4,200</b>	<b>15,125</b>	<b>433,860</b>	<b>414,251</b>	<b>-</b>	<b>105,730</b>	<b>519,981</b>

**KIDS MATTER**

England & Wales - Charity number 1163617

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# Accounts

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# Kids Matter

Report and Accounts  
Year ended 31 December 2021

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Kids Matter**

**CHARITY INFORMATION**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>Trustees</b>	Rev Edward Dix Suzanna Dix (resigned September 2021) Eli Gardner Heather Grizzle Rev Nicholas Lee (resigned September 2021) Silvia Le Marchant (resigned June 2021) Marika Osmond (resigned June 2021) Alexandra Stewart Adeyinka Oduwole Matthew Neville (appointed February 2022) Peter Bacon (appointed 31 March 2022)
<b>Key Staff</b>	Eli Gardner (CEO)
<b>Governing Document</b>	CIO dated 17 September 2015
<b>Charity Registration Number</b>	1163617
<b>Principal Address</b>	18 Parsons Green London SW6 4UH
<b>Independent Examiner</b>	Stephen Mathews FCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	C. Hoare & Co

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## **Kids Matter**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees have pleasure in submitting the Report and Accounts for the year.

#### **Objects of the charity**

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- a) Training individuals to run parenting courses for the parents and carers of children, with a particular focus on communities with higher levels of deprivation and family breakdown;
- b) Developing and providing training materials; and
- c) Providing ongoing support to parents and carers

thus, equipping parents and carers to provide an environment in which children can flourish, reducing negative parenting patterns, and improving the wellbeing of families and the welfare of children.

Child suffering due to poverty is growing at an alarming rate in the UK. Poverty is rendering families in already disadvantaged communities unable to cope, and it is children who suffer the most in these situations. If we do not do anything to address this, we will have millions of children growing into adults with increasing emotional, psychological, and social problems.

The need for early intervention programmes to support parents and children in challenging circumstances is, therefore, increasingly vital. However, traditional parenting courses, whilst effective, often leave parents as isolated as they were before the intervention.

Research has shown that the most effective early intervention to prevent these issues is group-based parenting programmes. Kids Matter's award-winning parenting programmes equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

Everything we do is focused on the country's most vulnerable children.

We engage local churches to use our relational, evidence-informed programmes for families of all faiths and none in their communities. Skilled peer facilitators from these churches make long-term commitments to support families in communities across our country.

By partnering with the largest voluntary body in the country – the church – we are well-placed to provide affordable, accessible and highly effective interventions for children and families facing disadvantages.

Together, we can build a future where every child in need is raised by a strong family.

In planning the activities, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Summary of the charity's main activities and achievements**

The Children's Commissioner reported this year that the age group most likely to be in poverty in the UK are children. Research and experience tell us the long-term effects of being raised in poverty can be life altering, with the proportion of children raised in poverty performing well in our education system a full 23% below others at just age 5, and rising to a difference of 41% at the time they sit for their GCSEs.

This long-term impact is evident in other measures: the median annual wage for those who received free school meals at 16 is less than half that of adults who did not. This legacy, together with the societal and economic impact of the pandemic, makes our work all the more important.

The vision of Kids Matter is to see every child in need raised in a strong family. Therefore, our work has, and continues to be, critical at this time. In 2021, despite being faced with social restrictions, we continued to deploy our Facilitator Training online and partnered with 18 new churches bringing our end of year total to 47 current partners across 19 counties, including 11 of the top 100 most deprived areas of the country. 32 new facilitators were trained, bringing our end of year total to 73 facilitators who between themselves reached 580 new children in 2021, bringing our total number of children reached to 2,412. Our impact data shows we have seen improvements in family relationships, increased competence, and assurance that parents are not returning to social isolation, but rather are connecting to others in their group and the wider community, even if partially online going forwards.

We have continued to develop and pilot our Babies Matter programme in response to the impact of the pandemic on parents and very young children. We have been able to run 6 pilot programmes of Babies Matter. In 2022 we intend to refine our material and approach to Babies Matter and to streamline the process for working with prisons – something we have not been able to do during the pandemic.

This year, the lessening of restrictions and the willingness of individuals to engage online meant we were still able to deliver the majority of our programmes. Looking ahead to 2022 with the possibility of fewer restrictions, we are looking forward to building more relationships with new partners, facilitators and parents to impact more children than before.

### **Structure, Governance and Management**

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the

charity. New trustees are recruited and appointed by the existing trustees and are supervised by the Chair of Trustees.

Our Partnership Engagement Coordinators and Support Coaches manage relationships with our partner leads in churches and with our church facilitators respectively. As an organisation, our community-based programmes are delivered by volunteers as part of a role within their church, our partners. We support the work of our volunteers through coaching and mentorship deployed through our Support Coach team.

Our Senior Leadership Team develop the strategy within the context of both our area of work and wider considerations, such as the impact of Covid-19, and put this to the board for scrutiny, revision and approval, together with regular reviews of risk, areas of success and opportunities for growth. The Senior Leadership Team is responsible for ensuring the delivery of our strategic goals.

### **Financial review**

During the year income increased by £295,000, to £620,587, and expenditure increased by £100,000 to £390,000. As a result, surplus for the year increased by £196,000 to £231,000 and the charity's net assets increased by £231,000 to £520,000.

All staff salaries are considered within a framework of pay bands that were drawn up by the Senior Leadership Team benchmarking against other faith-based charities of similar sizes. Pay for all staff is reviewed on an annual basis and a recommendation made by the Board's Standing Committee to the whole board for decision. Salaries for the Senior Leadership Team members are agreed between the Executive Director and Chair of Trustees, except for the salary of the Executive Director which remains a matter for the whole board.

We are very fortunate to have been supported by a number of large donations from individuals and have combined this with a successful Trusts & Grants fundraising programme this year. As we move into 2022, we will be looking to build further financial resilience by increasing the number of individuals who give smaller sums regularly and also by increasing our corporate fundraising. This will help to mitigate the risk of larger donors not being able to continue to support the charity to the same extent as they have done in the past.

### **Reserves policy**

The reserves policy, set in October 2020, has been reviewed but remains the same: to hold 3 months' unrestricted expenditure as reserves. At the year end, the charity held unrestricted cash of £414,000 (of which £123,000 was held separately in a reserves bank account). We finished the year in a strong position due to a combination of underspending against our 2021 budget but also through some significant, one-off donations and match-funding. This additional funding will be carried forward to fund growth in key areas, such as in our Support Coach team, allowing us to support more facilitators.

In February 2022, the Board designated £15,000 for the redevelopment of our website and re-branding. This work is now underway. The Board also designated £70,000 for a CEO

Salary, recognising that should the Executive Director need to be replaced by a paid member of staff it would be prudent to have designated funds for this.

The reserves policy was most-recently reviewed by Trustees at an extraordinary meeting in March 2022 when a decision was made to retain the present 3-month operating cost reserve policy but to keep this under regular review given recent events in Ukraine and the wider economic impact.

## **Covid-19**

The impact of Covid-19 in 2020 on our activities meant that our model of meeting in small in-person groups had to pivot to deliver the content of our programmes in different ways: online, in physical form, in WhatsApp messages, as well finding other ways to create community. This included doorstep visits, cards, messages and packages in the post, as well as short meetings in parks and outside public places when restrictions allowed.

2021 has meant a continuation of online training, with community programmes running in-person where possible and online when and where it was not.

We did not have to restructure the team to adapt to Covid-19 due to the decisions that were taken in 2020. However, the ongoing impact on both wider society and our partners and partner capacity to embark on new programmes of work did mean we revised down our growth targets for the

Financially, we ended the year well due to successfully securing grants to increase our capacity to support work with families who in the months ahead will be facing new and considerable challenges.

## **Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

The charity's financial risks relate to income-generation. We have excellent control systems for our expenditure and this is regularly reviewed but we are reliant on a small number of large donations for a significant proportion of our operating budget. The trustees are well-aware of this and have been working to identify new income streams, which will be a major focus of 2022, in particular, looking at growing our base of regular givers, regularising our Trusts & Grants process and increasing our corporate fundraising.

## **Plans for the future**

The needs of the demographic which we serve have increased dramatically with an additional 300,000 children pushed into poverty due to Covid-19, bringing the total number of children in poverty to close to 5 million, roughly 3 in 10 children.

Growing up in poverty can make life a lot harder for children and can put children at significant risk of a number of adverse childhood experiences (ACEs). Childhood adversity impacts mental health and wellbeing, and mental health problems in childhood can lead to reduced life chances by disrupting education and limiting attainment. This can eventually

reduce an individual's ability to find and sustain employment, leading to an impoverished and unhealthy later life and leading to generational cycles of deprivation. Poverty, ACEs and subsequent poor mental health are all linked. We target poverty (rather than the others) because it is the context/framework that has the biggest impact on both children and their parents in terms of creating a poor mental health environment and a breeding ground for ACEs to occur.

Post-pandemic, it is clear that more and more children are struggling with moderate to severe mental health problems, particularly if they are already facing the disadvantages resulting from living in low-income families with little support. The impact of long periods without proper schooling, isolation from peers and weeks of lockdown in potentially volatile households is now evident with long waiting lists for mental health professionals and with teachers and educators unable to meet the emotional needs of children in school. We need to equip our churches better to be able to deal with the increasing severity of needs in our groups and to this end we need to step up our budget to do so.

For the coming year we are therefore focused on:

1. Deploying more staff and resources with a particular focus on Support Coaches, ensuring they are sufficiently trained in ACEs, safeguarding and coaching skills to support and supervise facilitators
2. Widening our evaluation to include interviews with our beneficiaries: partners, facilitators and parents to ensure the model is fit for purpose, with robust training and programmes to include the more severe end of the spectrum in terms of family issues
3. Developing Babies Matter to focus on the crucial first 1,001 days of a child's life to optimise parenting and ensure the best start for every child
4. Exploring models to reach parents in prison or who are prison leavers as their children are amongst the most vulnerable in the country.

To support all of the above, we also need to strengthen our communications efforts. In light of this, in 2022, the Trustees have budgeted for significant growth within the communications team, with a new Head of Communications & Digital Engagement and a budget to do more with paid engagement on social media. We believe this will develop the reach and recognition of our work, supporting us to build new relationships with partners and develop new income streams.

Despite the challenging outlook for the next few years, we are more determined than ever to do all we can to reach children facing disadvantages in our country, as the disadvantage gap continues to grow.

### **Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

### **Approval**

This report was approved by the trustees and signed on their behalf by:

*Alexandra Stewart*

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Alexandra Stewart

Date: 6 September 2022

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF

#### **Kids Matter (‘the Charity’)**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021 on pages 9 to 17 following, which have been prepared on the basis of the accounting policies set out on pages 12 to 13.

#### **Responsibilities and basis of report**

As the charity’s trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

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

#### **Independent examiner’s statement**

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

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.

*Stephen Mathews*

Stephen Mathews FCA  
ICAEW

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 13 September 2022

**Kids Matter**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	212,836	385,253	598,089	306,332
Charitable activities	4	22,498	-	22,498	18,736
<b>Total income and endowments</b>		<b>235,334</b>	<b>385,253</b>	<b>620,587</b>	<b>325,068</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	104,649	282,499	387,148	280,290
Raising funds		2,630	-	2,630	9,504
<b>Total expenditure</b>		<b>107,279</b>	<b>282,499</b>	<b>389,778</b>	<b>289,794</b>
<b>Net income/(expenditure)</b>		<b>128,055</b>	<b>102,754</b>	<b>230,809</b>	<b>35,274</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net movement in funds</b>		<b>128,055</b>	<b>102,754</b>	<b>230,809</b>	<b>35,274</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		286,196	2,976	289,172	253,898
<b>Total funds carried forward</b>	11	<b>414,251</b>	<b>105,730</b>	<b>519,981</b>	<b>289,171</b>

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

All income and expenditure derive from continuing operations.

The notes on page 12-16 form part of these accounts.

**Kids Matter**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>CURRENT ASSETS</b>					
Debtors	7	14,760	-	14,760	8,990
Cash at bank and in hand	8	410,073	105,730	515,803	287,321
		<u>424,833</u>	<u>105,730</u>	<u>530,563</u>	<u>296,311</u>
<b>CREDITORS: Amounts falling due within one year</b>					
	9	(10,583)	-	(10,583)	(7,140)
		<u>414,250</u>	<u>105,730</u>	<u>519,980</u>	<u>289,171</u>
<b>Net current assets / (liabilities)</b>					
		<u>414,250</u>	<u>105,730</u>	<u>519,980</u>	<u>289,171</u>
<b>Total assets less current liabilities</b>					
		<u>414,250</u>	<u>105,730</u>	<u>519,980</u>	<u>289,171</u>
<b>TOTAL NET ASSETS</b>					
		<u>414,250</u>	<u>105,730</u>	<u>519,980</u>	<u>289,171</u>
<b>FUND BALANCES</b>					
	11				
Unrestricted Funds					
General funds					
		414,250	-	414,250	286,195
		<u>414,250</u>	<u>-</u>	<u>414,250</u>	<u>286,195</u>
Restricted Funds					
		-	105,730	105,730	2,976
		<u>414,250</u>	<u>105,730</u>	<u>519,980</u>	<u>289,171</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

*Alexandra Stewart*

Alexandra Stewart

Date: 6 September 2022

Charity number: 1163617

The notes on page 12-16 form part of these accounts.

**Kids Matter**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**  
**CASH FLOW STATEMENT**

	Note	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
<b>Net cash provided by (used in) operating activities</b>	a	<u>228,482</u>	<u>30,280</u>
<b>Change in cash and equivalents in the reporting period</b>		<u>228,482</u>	<u>30,280</u>
<b>Cash and equivalents at the beginning of the year</b>	b	287,321	257,041
<b>Change in cash and equivalents due to exchange rate movements</b>		-	-
<b>Cash and cash equivalents at the end of the year</b>	b	<u>515,803</u>	<u>287,321</u>

**Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities**

	2021 £	2020 £
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	230,809	35,274
<b>Adjustments for:</b>		
(Increase)/decrease in debtors	(5,770)	(6,969)
Increase/(decrease) in creditors	3,443	1,975
<b>Net cash provided by (used in) operating activities</b>	<u>228,482</u>	<u>30,280</u>

**Note b: Analysis of cash and cash equivalents**

	2021 £	2020 £
Cash at bank with immediate access	515,803	287,321
<b>Total cash and cash equivalents</b>	<u>515,803</u>	<u>287,321</u>

## Kids Matter

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from training events and partnership income.

Kids Matter

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

Kids Matter

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

**3 Donations**

	2021	2020
	£	£
Donations, legacies and grants	585,197	284,177
Government grants (note 3a)	1,599	15,186
Income tax recoverable	11,294	6,969
	<u>598,089</u>	<u>306,332</u>

**a** Government grants comprise:

	2021	2020
	£	£
Job Retention Scheme grants	1,599	15,186
	<u>1,599</u>	<u>15,186</u>

**4 Income from charitable activities**

	2021	2021
	£	£
Partnership fees	18,358	16,291
Training income	3,715	2,445
Other charitable activities	425	-
	<u>22,498</u>	<u>18,736</u>

**5 Charitable expenditure**

	2021	2020
	£	£
<b>a Costs incurred directly on specific activities</b>		
Staff employment and training costs (Note 6)	319,034	222,844
Programme materials & video	13,045	12,700
IT and professional fees	36,294	25,785
Other costs	4,322	2,480
	<u>372,695</u>	<u>263,809</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Accounts and independent examination	4,800	3,000
	<u>4,800</u>	<u>3,000</u>
Rent	4,800	10,104
Office supplies and cleaning	4,853	3,377
	<u>14,453</u>	<u>16,481</u>
<b>Total expenditure</b>	<u>387,148</u>	<u>280,290</u>

The fee payable to the independent examiner for preparing and examining the accounts was £4,800 (2020: £3,000); in addition the charity paid £1,308 (2020: £1,028) to Stewardship for payroll bureau services and £420 (2020: £nil) to Stewardship for consulting services.

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 11 (2020: 11). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were nil (2020: £nil)

No trustees received employment benefits in either the current or preceding year.

**Kids Matter**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Debtors**

	2021	2020
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	7,123	8,990
Other debtors	7,413	-
Prepayments and accrued income	224	-
<b>Total debtors</b>	<b>14,760</b>	<b>8,990</b>

**8 Cash at Bank and in Hand**

	2021	2020
	£	£
Cash at bank with immediate access	515,803	287,321
	<b>515,803</b>	<b>287,321</b>

**9 Creditors: liabilities falling due within one year**

	2021	2020
	£	£
Trade creditors	2,373	746
Accruals	8,210	6,395
	<b>10,583</b>	<b>7,140</b>

**10 Pension commitments**

During the year employer's pension contributions totalling £8,211 (2020: £5,968) were payable to defined contribution personal pension schemes. Pension contributions of £1,361 were owing at the balance sheet date (2020: £598).

**11 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	286,196	235,334	(107,279)	-	-	414,251
<b>Total Unrestricted Funds</b>	<b>286,196</b>	<b>235,334</b>	<b>(107,279)</b>	<b>-</b>	<b>-</b>	<b>414,251</b>
<i>Restricted Funds</i>						
Salary fund	-	20,000	(20,000)	-	-	-
FoundersPledge funding	2,976	262,500	(262,499)	-	-	2,977
The Big Give	-	49,347	-	-	-	49,347
European Great Commission Collaboration (Czechia)		53,406	-	-	-	53,406
	<b>2,976</b>	<b>385,253</b>	<b>(282,499)</b>	<b>-</b>	<b>-</b>	<b>105,730</b>
<b>Aggregate of funds</b>	<b>289,172</b>	<b>620,587</b>	<b>(389,778)</b>	<b>-</b>	<b>-</b>	<b>519,981</b>

**The salary fund** is in respect of specific donations made to part fund the salary of new employees.

**Founders Pledge** funding relates to funding received for core purposes with certain restrictions

**The Big Give** fund donations will be used to support programme, support and development costs.

**European Great Commission Collaboration (Czechia)** fund donations will be used to support programme, support and development costs.

**Kids Matter**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2021 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	14,760			14,760
Cash at bank and in hand	410,073	-	105,730	515,803
Creditors falling due within one year	(10,583)			(10,583)
	<u>414,250</u>	<u>-</u>	<u>105,730</u>	<u>519,980</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	253,898	227,568	(195,271)	-		286,196
<i>Total Unrestricted Funds</i>	<u>253,898</u>	<u>227,568</u>	<u>(195,271)</u>	<u>-</u>	<u>-</u>	<u>286,196</u>
<i>Restricted Funds</i>						
Salary fund	-	10,000	(10,000)			-
FoundersPledge funding	-	87,500	(84,524)			2,976
	<u>-</u>	<u>97,500</u>	<u>(94,524)</u>	<u>-</u>	<u>-</u>	<u>2,976</u>
<i>Aggregate of funds</i>	<u>253,898</u>	<u>325,068</u>	<u>(289,795)</u>	<u>-</u>	<u>-</u>	<u>289,172</u>

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2020 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	8,990			8,990
Cash at bank and in hand	284,345	-	2,976	287,321
Creditors falling due within one year	(7,140)			(7,140)
	<u>286,195</u>	<u>-</u>	<u>2,976</u>	<u>289,171</u>

**13 Transactions with related parties**

During the year the charity:

- a) received donations totalling £159,979 (2020: £69,844) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid expenses totalling £597 (2020: £nil) for 3 trustees for attending a course whilst carrying out duties associated with being trustees.
- c) Paid £518 (2020: £nil) to Causeway Strategies, a consultancy business owned by Heather Grizzle, a trustee.

There have been no other transactions with related parties during the year.

Kids Matter

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 DECEMBER 2021

Note	Unrestricted funds			Unrestricted funds			
	General 2021 £	Restricted 2021 £	Total 2021 £	General 2020 £	Restricted 2020 £	Total 2020 £	
<b>INCOME AND ENDOWMENTS FROM:</b>							
Donations and legacies	3	212,836	385,253	598,089	208,832	97,500	306,332
Charitable activities	4	22,498	-	22,498	18,736	-	18,736
<b>Total income and endowments</b>		<b>235,334</b>	<b>385,253</b>	<b>620,587</b>	<b>227,568</b>	<b>97,500</b>	<b>325,068</b>
<b>EXPENDITURE ON:</b>							
Charitable activities:	5	104,649	282,499	387,148	185,766	94,524	280,290
Raising funds		2,630	-	2,630	9,504	-	9,504
<b>Total Expenditure</b>		<b>107,279</b>	<b>282,499</b>	<b>389,778</b>	<b>195,270</b>	<b>94,524</b>	<b>289,794</b>
<b>Net income/(expenditure)</b>		<b>128,055</b>	<b>102,754</b>	<b>230,809</b>	<b>32,298</b>	<b>2,976</b>	<b>35,274</b>
<b>Transfers between funds</b>	11	-	-	-	-	-	-
<b>Net movement in funds</b>		<b>128,055</b>	<b>102,754</b>	<b>230,809</b>	<b>32,298</b>	<b>2,976</b>	<b>35,274</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		286,196	2,976	289,172	253,898	-	253,898
<b>Total funds carried forward</b>	11	<b>414,251</b>	<b>105,730</b>	<b>519,981</b>	<b>286,196</b>	<b>2,976</b>	<b>289,172</b>

**KIDS MATTER**

England & Wales - Charity number 1163617

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# Accounts

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# Kids Matter

Report and Accounts

Year ended 31 December 2020

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**Kids Matter**  
**CHARITY INFORMATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**Trustees**

Rev Edward Dix  
Suzanna Dix  
Eli Gardner  
Heather Grizzle  
Rev Nicholas Lee  
Silvia Le Marchant  
Marika Osmond  
Alexandra Stewart  
Adeyinka Oduwole (appointed October 2020)

**Key Staff**

Eli Gardner (CEO)

**Governing Document**

CIO dated 17 September 2015

**Charity Registration Number**

1163617

**Principal Address**

18 Parsons Green  
London  
SW6 4UH

**Independent Examiner**

Stephen Mathews FCA  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

**Bankers**

C. Hoare & Co

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## **Kids Matter**

### **TRUSTEES' ANNUAL REPORT**

#### **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees have pleasure in submitting the Report and Accounts for the year.

#### **Objects of the charity**

The charity is a charitable incorporated organisation and is governed by its Constitution. The objects of the charity, as set out in the governing document are:

- a) Training individuals to run parenting courses for the parents and carers of children, with a particular focus on communities with higher levels of deprivation and family breakdown;
- b) Developing and providing training materials; and
- c) Providing ongoing support to parents and carers

thus, equipping parents and carers to provide an environment in which children can flourish, reducing negative parenting patterns, and improving the well-being of families and the welfare of children.

Child suffering due to poverty is growing at an alarming rate in the UK. Poverty is rendering families in already disadvantaged communities unable to cope, and it is children who suffer the most in those situations. If we do not do anything to address this, we will have millions of children growing into adults with increasing emotional, psychological, and social problems.

The need for early intervention programmes to support parents and children in challenging circumstances is, therefore, increasingly vital. However, traditional parenting courses, whilst effective, often leave parents as isolated as they were before the intervention.

Research has shown that the most effective early intervention to prevent these issues is group-based parenting programmes. Kids Matter's award-winning parenting programmes equip parents and carers facing disadvantages with confidence, competence, and community, enabling their children to thrive.

Everything we do is focused on the country's most vulnerable children.

We engage local churches to use our relational, evidence-informed programmes for families of all faiths and none in their communities. Skilled peer facilitators from these churches make long-term commitments to support families in communities across our country.

By partnering with the largest voluntary body in the country – the church – we are well-placed to provide affordable, accessible and highly effective interventions for children and families facing disadvantages.

Together, we can build a future where every child in need is raised by a strong family.

In planning the activities, the trustees have applied the guidance on public benefit issued by the Charity Commission.

### **Summary of the charity's main activities and achievements**

The Children's Commissioner has reported that, this year, the effects of Covid-19 have pushed over 300,000 more children into poverty as unemployment rises and the economy slows.

The vision of Kids Matter is to see every child in need raised in a strong family. Therefore, our work has, and continues to be, critical at this time. In 2020, despite being faced with social restrictions, we developed our Facilitator Training online and partnered with 10 new churches, bringing our end of year total to 47 current partners across 17 counties, including 14 of the top 100 most deprived areas of the country. 19 new facilitators were trained from these churches, bringing our end of year total to 70 facilitators who, between themselves, reached 418 new children this year, bringing our total number of children reached to 1,831. Our impact data shows we have seen improvements in family relationships, increased competence, and assurance that parents are not returning to social isolation, but rather are connecting to others in their group and the wider community, even if partially online going forwards.

To adapt to the online conditions, we developed two new programmes: Kids Matter Family Time which includes children, as well as parents, in games designed to strengthen family relationships and build parental confidence; and Kids Matter Online – an abridged version of the Kids Matter programme to be held over a group video call. For parents without access to digital resources, we also provided facilitators with physical packs of Family Time ideas and parenting tips to send into over 1,500 homes.

Additionally, in response to the alarming news of the grave impact of lockdown on the well-being of new mothers and their babies, this year we piloted and trained existing facilitators to run a brand-new programme for parents of children aged 0-1 years old called Babies Matter. We expect to roll this out in 2021 for new facilitators.

Lockdown offered the opportunity for us to provide additional training for our facilitators over Zoom, and also to offer training to outside charities and churches wishing to be upskilled. This was particularly in relation to the impact of Covid-19 on children and families facing disadvantage, as well as the impact of Adverse Childhood Experiences on children long-term.

### **Structure, Governance and Management**

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. New trustees are recruited and appointed by the existing trustees.

## **Financial review**

During the year, income increased by £115,000, to £325,000, and expenditure increased by £103,000 to £290,000. As a result, surplus for the year increased by £12,000, to £35,000 and the charity's net assets increased by the same amount, to £289,000.

## **Reserves policy**

At the start of 2020, the trustees had a policy of holding 6 months' unrestricted expenditure as reserves. In October 2020, the policy was changed to 3 months' unrestricted expenditure so that the charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity held unrestricted cash of £284,000 (of which £117,000 was held separately in a reserves bank account), complying with its reserves policy and anticipating a higher monthly running cost with the full effect of new staffing posts and increasing programme levels responding to Covid-19 need.

## **Covid-19**

The impact of Covid-19 on our activities has meant that our model of meeting in small in-person groups had to pivot to deliver the content of our programmes in different ways: online, in physical form, in WhatsApp messages, as well as finding other ways to create community. This included doorstep visits, cards, messages and packages in the post, in addition to short meetings in parks and outside public places when restrictions allowed. We therefore had to restructure the team and make two staff members redundant and furlough another two, whilst redeploying other roles to create these new resources and modes of delivery. We applied for specific grants to increase our capacity to meet the growing need both immediately and in the months and years to come, as the impact on children and their parents will be both short and long-term.

Financially, we ended the year well due to successfully securing grants to increase our capacity to support work with families who, in the months ahead, will be facing new and considerable challenges. Our largest grant is time-limited to be spent by April 2022.

## **Key risks and uncertainties**

The charity is exposed to various risks - be they operational, financial, or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

## **Plans for the future**

The needs of the demographic which we serve have increased dramatically with an additional 300,000 children pushed into poverty due to Covid-19, bringing the total number of children in poverty across the UK to close to 5 million, roughly 3 in 10 children.

Growing up in poverty can make life a lot harder for children and can put children at significant risk of a number of adverse childhood experiences (ACEs). Childhood adversity impacts mental health and well-being, and mental health problems in childhood can lead to reduced life chances by disrupting education and limiting attainment. This can eventually

reduce an individual's ability to find and sustain employment, leading to an impoverished and unhealthy later life and leading to generational cycles of deprivation. Poverty, ACEs and subsequent poor mental health are all linked. We target poverty (rather than the others) because it is the context and framework that has the biggest impact on both children and their parents in terms of creating a poor mental health environment and a breeding ground for ACEs to occur.

Post-pandemic, it is clear that more and more children are struggling with moderate to severe mental health problems, particularly if they are already facing the disadvantages of living in low-income families with little support. The impact of long periods without proper schooling, isolation from peers and weeks of lockdown in potentially volatile households is now beginning to show with long waiting lists for mental health professionals and with teachers and educators unable to meet the emotional needs of children in school. We need to equip our churches better to be able to deal with the increasing severity of needs in our groups and to this end we need to step up our budget to do this.

For the coming year, we are therefore focused on:

1. Deploying more staff and resources with a particular focus on Support Coaches, ensuring they are sufficiently trained in ACEs, safeguarding and coaching skills to support and supervise facilitators
2. Widening our evaluation to include interviews with our beneficiaries: partners, facilitators and parents to ensure the model is fit for purpose with robust training and programmes to include the more severe end of the spectrum in terms of family issues
3. Developing Babies Matter to focus on the crucial first 1,001 days of a child's life to optimise parenting and ensure the best start for every child
4. Exploring models to reach parents in prison or who are prison leavers as their children are amongst the most vulnerable in the country.

To support all of the above, we also need to strengthen our operational processes and digital infrastructure. In light of this, in 2021, the trustees are looking to designate £60,000 of funds for operational growth and development. This includes the recruitment of an Operations Director and investing in our CRM, financial and IT systems. We believe this will maximise the breadth and reach of our work and support meeting the increasing need we see.

Despite the bleak outlook for the next few years, we are more determined than ever to do all we can to reach children facing disadvantages in our country, as the disadvantage gap yawns ever wider.

### **Responsibilities of trustees under charity law**

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. Select suitable accounting policies and apply them consistently;
2. Observe the methods and principles in the Charities SORP;
3. Make judgements and estimates that are reasonable and prudent;
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. Prepare the financial statements on an ongoing concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

### **Approval**

This report was approved by the trustees on 30 September 2021 and signed on their behalf by:

Alexandra Stewart

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**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**Kids Matter**  
**('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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.

Stephen Mathews FCA  
ICAEW

Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: 6 October 2021

**Kids Matter**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	208,832	97,500	306,332	187,376
Charitable activities	4	18,736	-	18,736	23,200
<b>Total income and endowments</b>		<b>227,568</b>	<b>97,500</b>	<b>325,068</b>	<b>210,576</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	185,766	94,524	280,290	187,361
Raising funds		9,504	-	9,504	-
<b>Total expenditure</b>		<b>195,271</b>	<b>94,524</b>	<b>289,795</b>	<b>187,361</b>
<b>Net income/(expenditure)</b>		<b>32,298</b>	<b>2,976</b>	<b>35,274</b>	<b>23,215</b>
<b>Transfers between funds</b>	11	-	-	-	-
<b>Net movement in funds</b>		<b>32,298</b>	<b>2,976</b>	<b>35,274</b>	<b>23,215</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		253,898	-	253,898	230,683
<b>Total funds carried forward</b>	11	<b>286,195</b>	<b>2,976</b>	<b>289,171</b>	<b>253,898</b>

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

All income and expenditure derive from continuing operations.

The notes on page 9-14 form part of these accounts.

**Kids Matter**

**BALANCE SHEET**

**AS AT 31 DECEMBER 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>CURRENT ASSETS</b>					
Debtors	7	8,990	-	8,990	2,021
Cash at bank and in hand	8	<u>284,345</u>	<u>2,976</u>	<u>287,321</u>	<u>257,042</u>
		293,335	2,976	296,311	259,063
<b>CREDITORS: Amounts falling due within one year</b>					
	9	(7,140)	-	(7,140)	(5,165)
<b>Net current assets / (liabilities)</b>		<u>286,195</u>	<u>2,976</u>	<u>289,171</u>	<u>253,898</u>
<b>Total assets less current liabilities</b>		<u>286,195</u>	<u>2,976</u>	<u>289,171</u>	<u>253,898</u>
<b>TOTAL NET ASSETS</b>		<u>286,195</u>	<u>2,976</u>	<u>289,171</u>	<u>253,898</u>
<b>FUND BALANCES</b>					
Unrestricted Funds	11				
General funds		<u>286,195</u>	-	<u>286,195</u>	<u>253,898</u>
		286,195	-	286,195	253,898
Restricted Funds		-	<u>2,976</u>	<u>2,976</u>	-
		<u>286,195</u>	<u>2,976</u>	<u>289,171</u>	<u>253,898</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Alexandra Stewart

Date: 30 September 2021

Charity number: 1163617

The notes on page 9-14 form part of these accounts.

## Kids Matter

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

#### 2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The previous year's accounts were prepared using the receipts and payments basis but, this year, the charity was obliged to prepare its accounts using the accruals basis. The results for 2019, which are comparatives quoted in these accounts, have been restated using the accruals basis (see note 14 for details).

The principles adopted in the preparation of the financial statements are set out below.

##### a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-19 might affect projections.

##### b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from training events and partnership income.

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on raising funds comprises the costs incurred on commercial trading activities, fundraising and managing investments.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) 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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £2,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Leasehold improvements	Over the lease term or, if shorter, expected useful life
Equipment	Over 3 to 7 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**3 Donations**

	2020	2019
	£	£
Donations, legacies and grants	284,177	185,431
Government grants (note 3a)	15,186	
Income tax recoverable	6,969	1,945
	<u>306,332</u>	<u>187,376</u>

**a** Government grants comprise:

	2020	2019
	£	£
Job Retention Scheme grants	15,186	
	<u>15,186</u>	<u>-</u>

**4 Income from charitable activities**

	2020	2019
	£	£
Partnership fees	16,291	12,665
Training income	2,445	10,535
	<u>18,736</u>	<u>23,200</u>

**5 Charitable expenditure**

	2020	2019
	£	£
<b>a Costs incurred directly on specific activities</b>		
Employment costs (Note 6)	217,551	134,089
Training and conferences	2,370	2,248
Travel and subsistence	2,923	6,197
IT costs	3,631	2,219
Materials & Video	12,700	19,238
Professional fees	22,154	1,243
Other costs	2,480	6,726
	<u>263,809</u>	<u>171,960</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs		
Independent examiner's fee	3,000	1,800
	<u>3,000</u>	<u>1,800</u>
Rent	10,104	9,600
Office supplies and cleaning	3,377	4,002
	<u>16,481</u>	<u>15,402</u>
<b>Total expenditure</b>	<u>280,290</u>	<u>187,361</u>

The fee payable to the independent examiner for preparing and examining the accounts was £3,000 (2019: £1,800); in addition the charity paid £1,028 (2019: £996) to Stewardship for payroll bureau services.

**6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses**

The average monthly number of employees during the year was 11 (2019: 9). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Charity Information page. Total employment benefits payable to key management for the year were nil (2019: £nil)

No trustees received employment benefits in either the current or preceding year.

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

**7 Debtors**

	2020	2019
	£	£
<b>Falling due within one year:</b>		
Tax recoverable	8,990	2,021
<b>Total debtors</b>	8,990	2,021

**8 Cash at Bank and in Hand**

	2020	2019
	£	£
Cash at bank with immediate access	287,321	257,042
	287,321	257,042

**9 Creditors: liabilities falling due within one year**

	2020	2019
	£	£
Trade creditors	746	990
Accruals	6,395	4,175
	7,140	5,165

**10 Pension commitments**

During the year employer's pension contributions totalling £5,968 (2019: £3,393) were payable to defined contribution personal pension schemes. Pension contributions of £598 were owing at the balance sheet date (2019: £439).

**11 Funds**

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	253,898	227,568	(195,271)	-		286,196
Total Unrestricted Funds	253,898	227,568	(195,271)	-	-	286,196
<i>Restricted Funds</i>						
Salary fund	-	10,000	(10,000)			-
Founders Pledge funding	-	87,500	(84,524)			2,976
	-	97,500	(94,524)	-	-	2,976
Aggregate of funds	253,898	325,068	(289,795)	-	-	289,172

The salary fund is in respect of a specific donation made to part fund the salary of a new employee. Founders Pledge funding relates to funding received for core purposes with certain restrictions

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NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

**Analysis of net assets by fund**

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2020 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	8,990			8,990
Cash at bank and in hand	284,345	-	2,976	287,321
Creditors falling due within one year	(7,140)			(7,140)
	<u>286,195</u>	<u>-</u>	<u>2,976</u>	<u>289,171</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>General Unrestricted Funds</i>	230,683	210,576	(187,361)	-		253,898
<i>Total Unrestricted Funds</i>	<u>230,683</u>	<u>210,576</u>	<u>(187,361)</u>	<u>-</u>	<u>-</u>	<u>253,898</u>
<i>Restricted Funds</i>						
Salary fund	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Aggregate of funds</i>	<u>230,683</u>	<u>210,576</u>	<u>(187,361)</u>	<u>-</u>	<u>-</u>	<u>253,898</u>

**Analysis of net assets by fund**

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2019 £
	General funds £	Designated funds £	Restricted funds £	
Debtors	2,021			2,021
Cash at bank and in hand	257,042	-	-	257,042
Creditors falling due within one year	(5,165)			(5,165)
	<u>253,898</u>	<u>-</u>	<u>-</u>	<u>253,898</u>

**13 Transactions with related parties**

During the year the charity:

- received donations totalling £69,844 (2019: £13,258) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

There have been no other transactions with related parties during the year.

**14 Reconciliation with previously reported funds**

In the previous year the charity prepared its accounts using the receipts and payments basis; in the current year the charity's income exceeded £250,000 and so it is now obliged to use the accruals basis for the preparation of its accounts. The comparatives presented in these accounts have been re-stated using the accruals basis and a reconciliation with the reserves and results reported previously follows:

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**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

*Reconciliation of reserves*

	2019	2018
	£	£
Previously reported reserves, at 31 December	257,042	223,317
Adjustments arising from use of accruals basis:		
Inclusion of previously excluded debtors	2,021	8,326
Inclusion of previously excluded creditors	<u>(5,165)</u>	<u>(960)</u>
Re-stated reserves, at 31 December	<u><u>253,898</u></u>	<u><u>230,683</u></u>

*Reconciliation of results*

	2019
	£
Previously reported results	33,725
Adjustments arising from use of accruals basis:	
Movements in debtors resulting in the recognition of more / (less) income	(6,305)
Movements in creditors resulting in the recognition of less / (more) expenditure	<u>(4,205)</u>
Re-stated results	<u><u>23,215</u></u>

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DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES  
FOR THE YEAR ENDED 31 DECEMBER 2020

Note	<u>Unrestricted funds</u>			<u>Unrestricted funds</u>		
	General 2020 £	Restricted 2020 £	Total 2020 £	General 2019 £	Restricted 2019 £	Total 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	208,832	97,500	306,332	187,376		187,376
Charitable activities	18,736		18,736	23,200		23,200
<b>Total income and endowments</b>	<b>227,568</b>	<b>97,500</b>	<b>325,068</b>	<b>210,576</b>	<b>-</b>	<b>210,576</b>
<b>EXPENDITURE ON:</b>						
Charitable activities:	185,766	94,524	280,290	187,361		187,361
Raising funds	9,504		9,504	-		-
<b>Total Expenditure</b>	<b>195,271</b>	<b>94,524</b>	<b>289,795</b>	<b>187,361</b>	<b>-</b>	<b>187,361</b>
<b>Net income/(expenditure)</b>	<b>32,298</b>	<b>2,976</b>	<b>35,274</b>	<b>23,215</b>	<b>-</b>	<b>23,215</b>
<b>Transfers between funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>32,298</b>	<b>2,976</b>	<b>35,274</b>	<b>23,215</b>	<b>-</b>	<b>23,215</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	253,898	-	253,898	230,683	-	230,683
<b>Total funds carried forward</b>	<b>286,195</b>	<b>2,976</b>	<b>289,171</b>	<b>253,898</b>	<b>-</b>	<b>253,898</b>