

# 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**

<b>Trustees</b>	Rev Edward Dix Suzanna Dix Eli Gardner Heather Grizzle Rev Nicholas Lee Silvia Le Marchant Marika Osmond Alexandra Stewart Adeyinka Oduwole (appointed October 2020)
<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 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	<u>(7,140)</u>	<u>-</u>	<u>(7,140)</u>	<u>(5,165)</u>
<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>	11				
Unrestricted Funds					
General funds		<u>286,195</u>	<u>-</u>	<u>286,195</u>	<u>253,898</u>
		286,195	-	286,195	253,898
Restricted Funds		<u>-</u>	<u>2,976</u>	<u>2,976</u>	<u>-</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.

**Kids Matter**  
**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.

**Kids Matter**  
**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.

**Kids Matter**  
**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>	<u>8,990</u>	<u>2,021</u>

**8 Cash at Bank and in Hand**

	2020 £	2019 £
Cash at bank with immediate access	287,321	257,042
	<u>287,321</u>	<u>257,042</u>

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

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

**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	<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)			-
Founders Pledge 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>
Aggregate of funds	<u>253,898</u>	<u>325,068</u>	<u>(289,795)</u>	<u>-</u>	<u>-</u>	<u>289,172</u>

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

**Kids Matter**  
**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>		Restricted funds	2020
	General funds	Designated 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>		Restricted funds	2019
	General funds	Designated 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:

- a) 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:

**Kids Matter**  
**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>



Kids Matter

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>