

Kids Matter

Report and Accounts

Year ended 31 December 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Kids Matter

CHARITY INFORMATION

FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	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)
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 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

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

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

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 £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	a	<u>228,482</u>	<u>30,280</u>
 <i>Change in cash and equivalents in the reporting period</i>		<u>228,482</u>	<u>30,280</u>
Cash and equivalents at the beginning of the year	b	287,321	257,041
Change in cash and equivalents due to exchange rate movements		-	-
 <i>Cash and cash equivalents at the end of the year</i>	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 £
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	230,809	35,274
Adjustments for:		
(Increase)/decrease in debtors	(5,770)	(6,969)
Increase/(decrease) in creditors	3,443	1,975
<i>Net cash provided by (used in) operating activities</i>	<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
Total cash and cash equivalents	<u>515,803</u>	<u>287,321</u>

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.

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
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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 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
	£	£
a Costs incurred directly on specific activities		
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 Costs incurred on support & administration		
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>
Total expenditure	<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 £
Falling due within one year:		
Tax recoverable	7,123	8,990
Other debtors	7,413	-
Prepayments and accrued income	224	-
Total debtors	<u>14,760</u>	<u>8,990</u>

8 Cash at Bank and in Hand

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

9 Creditors: liabilities falling due within one year

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

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
Total Unrestricted Funds	<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>
Aggregate of funds	<u>289,172</u>	<u>620,587</u>	<u>(389,778)</u>	<u>-</u>	<u>-</u>	<u>519,981</u>

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>		Restricted funds	2021
	General funds	Designated funds	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>		Restricted funds	2020
	General funds	Designated funds	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:

- 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).
- paid expenses totalling £597 (2020: £nil) for 3 trustees for attending a course whilst carrying out duties associated with being trustees.
- 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 £
INCOME AND ENDOWMENTS FROM:							
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
Total income and endowments		235,334	385,253	620,587	227,568	97,500	325,068
EXPENDITURE ON:							
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
Total Expenditure		107,279	282,499	389,778	195,270	94,524	289,794
Net income/(expenditure)		128,055	102,754	230,809	32,298	2,976	35,274
Transfers between funds	11	-	-	-	-	-	-
Net movement in funds		128,055	102,754	230,809	32,298	2,976	35,274
Reconciliation of funds:							
Total funds brought forward		286,196	2,976	289,172	253,898	-	253,898
Total funds carried forward	11	414,251	105,730	519,981	286,196	2,976	289,172