

# 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**

	Note	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>					
Unrestricted Funds	12				
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>	<u>54,795</u>	<u>14,760</u>

**9 Cash at Bank and in Hand**

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

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

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

**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
Total Unrestricted Funds	414,251	426,266	(421,782)	-	-	418,735
<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
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>		Restricted funds	2022
	General funds	Designated funds	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>		Restricted funds	2021
	General funds	Designated funds	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:

- 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).
- 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	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
<b>INCOME AND ENDOWMENTS FROM:</b>								
Donations and legacies	392,181	15,000	26,961	434,143	212,836		385,253	598,089
Charitable activities	18,353	-	-	18,353	22,498		-	22,498
Investments	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>								
Charitable activities:	382,734	10,800	117,566	511,101	104,649		282,499	387,148
Raising funds	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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>