

Kids Matter

Report and Accounts
Year ended 31 December 2024

Stewardship 
Active generosity

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

Kids Matter
CHARITY INFORMATION
FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

Objects of the charity

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

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

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

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

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

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

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

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

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

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

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

Summary of the charity's main activities and achievements

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

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

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

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

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

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

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

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

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

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

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

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

Structure, Governance and Management

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

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

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

Volunteers

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

Financial review

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

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

Investments

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

Fundraising

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

Salaries

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

Reserves policy

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

Cost-of-Living Crisis

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

Key risks and uncertainties

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

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

Plans for the future

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

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

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

For the coming year we are therefore focused on:

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

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

Responsibilities of trustees under charity law

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

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

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

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

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

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

Anja Batista-Sonksen

Date: Jun 6, 2025

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

Eli Gardner

Date: Jun 9, 2025

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Stephen Mathews

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

Stephen Mathews FCA
ICAEW

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 23, 2025

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

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

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

All income and expenditure derive from continuing operations.

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

Kids Matter
BALANCE SHEET
AS AT 31 DECEMBER 2024

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

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

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

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

Date: Jun 6, 2025

Date: Jun 9, 2025

Charity number:

1163617

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

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

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

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

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

Note b: Analysis of cash and cash equivalents

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

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

1 Statutory Information

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

2 Accounting Policies

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

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

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

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

a) Going concern

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

b) Income

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

Income from donations and legacies includes:

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

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

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

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

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

c) Expenditure

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

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

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

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

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

d) Fund accounting

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

e) Tangible fixed assets

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

Equipment	Over 3 to 7 years
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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) Critical accounting estimates and areas of judgement

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

Kids Matter
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

3 Donations

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

a Donations in kind comprise:

	2024 £	2023 £
Donated facilities - use of office	400	-
	<u>400</u>	<u>-</u>

4 Income from charitable activities

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

5 Charitable expenditure

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

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

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for the relief of poverty	1,000	-	1,000
	<u>1,000</u>	<u>-</u>	<u>1,000</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for the relief of poverty	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
The Good Faith Foundation	1,000	-
	<u>1,000</u>	<u>-</u>

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

6 Cost of raising funds

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

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

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

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

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

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

8 Debtors

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

9 Cash at Bank and in Hand

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

10 Creditors: liabilities falling due within one year

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

11 Pension commitments

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

Kids Matter
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Funds

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

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

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

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

Analysis of net assets by fund

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

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

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

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

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

12 Funds (Continued...)

Restricted Funds

FoundersPledge funding	-	-	-	-	-	-
The Big Give	14,548	26,708	(35,105)	8,398	-	14,548
Babies Matter	577	-	(577)	-	-	-
	<u>15,125</u>	<u>26,708</u>	<u>(35,682)</u>	<u>8,398</u>	<u>-</u>	<u>14,548</u>
<i>Aggregate of funds</i>	<u>433,860</u>	<u>579,968</u>	<u>(620,471)</u>	<u>-</u>	<u>-</u>	<u>393,356</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	2023
	General funds	Designated funds		
	£	£	£	£
Debtors	26,168	-	-	26,168
Cash at bank and in hand	365,119	-	14,548	379,667
Creditors falling due within one year	(12,480)	-	-	(12,480)
	<u>378,808</u>	<u>-</u>	<u>14,548</u>	<u>393,356</u>

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

13 Transactions with related parties

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

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

Kids Matter

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

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