



Trustees Report

Charity Information

Charity Name: ROK (Reach Out 2 Kids) Ltd

Company Number: 07731076

Charity Registration Number: 1166544

The trustees are pleased to present their annual report together with the company accounts for the Charitable Company. The annual report is for the period 1 September 2022 - 31 August 2023, in line with the accounting period.

Charitable Company Information:

The directors (who are also the Charity's trustees) who served during the period to the date of approval of the accounts and for the purpose of this report are as follows:

- Denise Stephenson - Founder and Director (resigned as a Trustee 8 March 2024)
- Edward Flood – Trustee, Treasurer and Chairman
- Michelle Edwards – Trustee and HR and Policy Support
- Yiminum Yangye – Trustee and Legal Advisor
- Andrew Meso – Trustee and Education Advisor

Registered address: 20-22 Wenlock Road, London, N1 7GU

Bankers: Barclays Bank

Accountants: Tussies Limited, Atherton Office, Units 5-7 Enterprise Centre, Bag Lane, Atherton, Manchester M45 0JN

Trustees' Declaration about the Report

The trustees of ROK are pleased to present their annual report for the year ending 31 August 2023. Our consolidated accounts have been prepared and were submitted to Companies House and the Charity Commissioner on 30 May 2024.

A copy of the submitted accounts is attached to this report at Appendix 1. We confirm that the accounts have been prepared in accordance with the requirements of the Companies Act.



The trustees also hereby confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers or duties.

Purposes of the Charity

ROK (Reach Out 2 Kids) supports young people from racially diverse and low-income backgrounds, helping them to believe in themselves and succeed in their career goals and aspirations. Through our workshops, mentorships, and various events which we organise, we give practical advice to aid young people aged 11 - 18 to progress in their career choices. We work with various corporate partners and organisations who kindly help us to open the world of work and opportunity in various industries from legal, to creative, to the nuclear energy sector.

ROK's structure, management, and trustee recruitment

Board of Trustees



Edward Flood

Chairman and Trustee; Family Law Barrister



Denise Stephenson

Founder and CEO
Lawyer and Agent of Change in Diversity



Yimi Yangye

Trustee; Criminal Law Barrister



Michelle Edwards

Trustee; Lead HR Business Partner



Andrew Meso

Trustee; Lecturer and Researcher



Trustee Responsibilities

Strategic- Defining and approving ROK's Mission in accordance with the charitable objects set out in its scheme, strategic direction and aims, arriving at appropriate policy decisions to take them forward and evaluating performance against agreed targets.

Stewardship - To have responsibility for the Charity's assets, their preservation and exploitation, and assessment of risks.

Monitoring - To oversee the effective management of the Charity and its services, including the appointment of any employees and external advisors.

Promotion - Publicity and advocacy of the Charity to external clients, partners and stakeholders.

Governance - Ensuring that Governor business is conducted effectively and that recommended good governance is followed.

Attendance - The Board meets at least four times a year.

Recruitment – To ensure the Board of Trustees is diverse (i.e representing the demographic it seeks to support) in both its make-up and skillset, we aim to recruit more trustees, with direct trustee experience, to support board responsibility in the following areas: education, social media and governance,

Operations Board

Addy Omotajo	Angela Tomusange
Deidre Toussaint	Femi Onipede
Nadia Ahmed	Tee Max
Ian Webley	Myles Mugo
Janie Anka-Lufford	Fiza Khan
Lade Omisore	

Operations Board Responsibilities

The operations board are highly valued. They influence the direction of ROK, volunteering their time and expertise to implement the work.

Strategic

Supporting the CEO and the trustee board in agreeing the direction of ROK.



Implementation

To be at the forefront of ensuring ROK grows and develops as a charity.

Operational

To use their expertise to undertake tasks in line with the ROK vision.

Promotion

Publicity and advocacy of ROK to external clients, partners, and stakeholders.

Attendance

The Board meets once a month.

ROK grew its volunteer board by taking on individuals to cover IT (Amit Kumar), Data collection and management (Aaron Samuels), Communications (Dorcas Sebotimo) and Project Support (Deidre Toussaint). Lade Omisore has been a long standing ROK Ambassador.

Wider Team

Communications and Data/IT	Shannon Pite
	Beth Ronald
	Aaron Samuels
	Amber Barco
	Dorcas Sebotimo
Advisors	Amit Kumar
	Jo Emmerson
Safeguarding Lead	Adrian McLean
	Ngozi Onwuanibe
Legal Support	Misha Dhaliwal
	Browne Jacobson LLP, London office



ROK Achievements for the Period 2022/23

It was a busy year for ROK in 2022/23. Like last year, the effects of COVID-19 were still being felt so time was invested in creating new partnerships, thereby increasing ROK's outreach to both schools and partners alike to aid our sustainability. As identified in last years' report, COVID-19 had a disproportionate negative impact on the education of black and brown young people due to socio economic factors, such as lack of laptops which also extended to unemployment, as a higher proportion of these groups were made redundant from work.

The promise of ROK, since its inception in 2011, is to challenge racial and social inequalities by effecting change in education and employment. Our sole purpose is to serve as a resource for young people aged between 11-18 across the United Kingdom (at present mainly in London) by providing advice, assistance and organising programmes of which aid children and young people in employability skills and increasing knowledge of various industries and jobs. We also offer other activities to:

- Develop their skills, capacities and capabilities to enable them to participate in society as independent, mature and responsible individuals
- Advance in education
- Relieve unemployment

In 2022/23 we:

- engaged three new corporate partners overall
- for Design Future London Challenge engaged eight corporate partners
- reached over 2,897 students
- conducted over 163 hours of engagement with young people
- continued our increase in corporate support
- secured a new partnership with Glaxo Smith Kline
- worked with six schools
- secured six work experience placements
- increased our funding by 74%

Also undertook the following:

- ran a 6-week mentoring programme with Innocent Drinks for 10 young people
- attended with our partners two large scale careers fairs (one for an entire school and the other for half the school)
- delivered the following:
 - a legal Insight Session with Brown Jacobson Solicitors
 - a legal negotiation insight with Sharpe Pritchard Solicitors
 - a Legal London Tour (incorporating a visit to the Royal Courts of Justice and an audience with Mrs Justice Knowles and visit to Middle Temple)
 - a career carousel with Glaxo Smith Kline
- took 30 Year 7 students to attend a STEM focused event, the Richie Lecture organised by ROK Corporate Partner, Urengo



A key new partnership and highlight for ROK was the Mayor of London's Design Future London Challenge, where we partnered with the Greater London Authority (GLA). ROK was one of three partner charities tasked to identify and support five schools within our target demographic who could take part in the competition. The partnership was partly funded by the GLA, which afforded us the opportunity to engage the expertise of professional (and celebrity) architects to work with the young people taking part.

The Mayor of London's Design Future London Challenge is a Competition for young people to reimagine and design a solution in a designated area using sustainable resources. The borough chosen to reimagine was Croydon and through the competition it allowed our young people to provide design solutions to a neglected area, which would improve and encourage societal and environmental improvements and community engagement.

This competition was a success story for us as our partner school, Edmonton County School, won in the 16-18 years category for their Croydon Super Garden design. Through the competition our young people secured two work experience placements with Landsec and Grosvenor. This is a true testament to the work ROK does, staying true to its ultimate aim.

Our Corporate Partners for Design Future London

Greater London Authority
Savills
Royal Town Planning Institute
Julian McIntosh Architects
We Matter
The Build Collective
Croftstone
Royal Institute of Chartered Surveyors (RICS)

Schools

Clapton Girls School
Edmonton County School
Oasis South Bank Academy
South Bank University Academy
St Matthews Academy

Funding

As in previous years, this year our income was derived from a mixture of funding and donations from Corporate Partners (see below for list). We were successful in increasing our funding by 74.2% from £37,743 in 2021/22 to £65,784.54 in 2022/23, something we need to sustain for the coming years. All of our funding is invested into ROK as we are Not for Profit and is used to support the many programmes we undertake to support the development and future of young people within our demographic.

Horizon scanning – What Next?

In our 2021/22 report we shared ROK's ambitions, which were to:

- continue to secure multi-year funding partnerships
- work on enhancing support for our volunteers to expand our offerings
- more data focussed so we can identify trends to assist our young people
- secure a hub for ROK in a co-working space offered by one of our corporate partners
- engage with our Junior Ambassador's to assist running some of our initiatives

this is a work in progress and we continue to strive to be a sustainable charity but to be sustainable we also need to expand to increase our outreach. This comes with its



challenges as outreach takes time to come to fruition, however, to enable us to do this we intend to:

- identify and recruit new trustees to ensure ROK is adequately governed and supported
- recruit colleagues in key areas of expertise so operationally ROK can thrive i.e. Communications (including social media), IT and fundraising

This will support our foundations so we can:

- embed work placements as a regular part of our offering by spending more time working with our partner companies
- increase our facilitation of Careers Events and Industry insight days so we are reaching more young people
- continue (and where possible) expand our mentoring programmes of our young people in areas of interest so more in our demographic are supported
- host career fairs in at least two more sectors so we are offering more insights on the art of the possible to your young people and broadening their horizons.

We have a lot of work to do and have great ambitions for ROK and whilst it may take some time, we have come a long way and are committed to realising our ambitions so we can play a vital part in enabling our young people to Believe, Succeed and Achieve.

Our Stakeholders as at 31 August 2023 are as follows:

Corporate Partners

- BUPA
- Jelly
- Optimizely
- Multiverse
- Innocent
- Sharpe Pritchard
- 4 Brick Court
- Urenco
- Brown Jacobson
- Grassroots
- Graduate
- GSK
- Royal Town Planning Institute
- 1GC | Family Law

Supporters and Sponsors

- BUPA
- Jelly
- Brown Jacobson
- Urenco
- Sharpe Pritchard
- Infobip
- Liberty Speciality Markets
- Lloyds of London
- Slalom Foundation
- Royal Society of Charters Surveyors

Schools:

- Kensington Aldrige Academy
- Edmonton County School
- Clapton Girls Academy

Project Schools:



- Clapton Girls Academy
- Kensington Aldridge Academy
- Clapton Girls Academy
- St Matthews Academy
- Oasis Southbank Academy
- South Bank University Academy

Financial Review

The trustees also attach the Final Accounts for the 2022/23 financial year. You will see from our accounts that for the year, we have increased our received donations as well as our activity which, if things stay as they are, means that we anticipate ROK being financially stable for the coming year.

With regard to any reserves, it is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

General Note:

Due to how quickly ROK is expanding and the time that ROK takes to operate, a key aim for ROK in 2023/24 is to remove Denise Stephenson as a Trustee and employ her as ROK CEO in line with any necessary Charity Commission guidelines.



APPENDIX 1

Charity Registration No. 1166544

Company Registration No. 07731076 (England and Wales)

ROK (REACH OUT 2 KIDS) LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 AUGUST 2023

TUSSIES



CHARTERED
ACCOUNTANTS

ROK (REACH OUT 2 KIDS) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D E Stephenson Miss M Edwards Mr E Flood Miss Y S Yangye Mr A Meso
Charity number	1166544
Company number	07731076
Registered office	20-22 Wenlock Road London N1 7GU
Independent examiner	Tussies Limited 31 Wilmslow Road Cheadle Cheshire UK SK8 1DR

ROK (REACH OUT 2 KIDS) LTD

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ROK (REACH OUT 2 KIDS) LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 30 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss D E Stephenson

Miss M Edwards

Mr E Flood

Miss Y S Yangye

Mr A Meso

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

ROK (REACH OUT 2 KIDS) LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 AUGUST 2023***

The trustees report was approved by the Board of Trustees.

Mr E Flood
Trustee and Director

16 May 2024

ROK (REACH OUT 2 KIDS) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROK (REACH OUT 2 KIDS) LTD

I report to the trustees on my examination of the financial statements of ROK (Reach out 2 Kids) Ltd (the charity) for the year ended 30 August 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Tussies Limited

31 Wilmslow Road
Cheadle
Cheshire
SK8 1DR
UK

Dated: 16 May 2024

ROK (REACH OUT 2 KIDS) LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	46,796	19,005	65,801	35,230	2,513	37,743
Investments	4	26	-	26	-	-	-
Total income		46,822	19,005	65,827	35,230	2,513	37,743
Expenditure on:							
Raising funds	5	-	-	-	566	-	566
Charitable activities	6	36,546	6,843	43,389	30,102	2,513	32,615
Total expenditure		36,546	6,843	43,389	30,668	2,513	33,181
Net income for the year/ Net movement in funds		10,276	12,162	22,438	4,562	-	4,562
Fund balances at 1 September 2022		10,547	-	10,547	5,985	-	5,985
Fund balances at 30 August 2023		20,823	12,162	32,985	10,547	-	10,547

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROK (REACH OUT 2 KIDS) LTD

BALANCE SHEET

AS AT 30 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	360		-	
Cash at bank and in hand		33,738		14,796	
		<u>34,098</u>		<u>14,796</u>	
Creditors: amounts falling due within one year	12	(1,113)		(4,249)	
Net current assets			32,985		10,547
Net assets excluding pension liability			32,985		10,547
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	13		12,162		-
Unrestricted funds			20,823		10,547
			<u>32,985</u>		<u>10,547</u>
			<u><u> </u></u>		<u><u> </u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 16 May 2024

Mr E Flood
Trustee and Director

Company registration number 07731076 (England and Wales)

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies

Charity information

ROK (Reach out 2 Kids) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 20-22 Wenlock Road, London, N1 7GU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations received from outside the UK in 2023 totalled £16,115.53 (nil in 2022)

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	46,796	19,005	65,801	35,230	2,513	37,743

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	26	-

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	-	324
Other fundraising costs	-	242
	-	566

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

6 Charitable activities

	2023 £	2022 £
Travel & Subsistence	-	75
Legal & Professional fees	1,674	671
Office Costs	460	1,057
Bank Charges	80	180
Computer Running costs	151	137
Insurance	31	336
Consultancy	7,825	2,655
Support Costs - Advisors	33,168	27,428
Governance costs	-	76
	<u>43,389</u>	<u>32,615</u>
	<u>43,389</u>	<u>32,615</u>

7 Trustees

Payments to trustees for remuneration totalled £35,793 (£24,500 - 2022) in the year

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>360</u>	<u>-</u>

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

11 Loans and overdrafts

	2023 £	2022 £
Directors' loans	100	794
Payable within one year	100	794

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	100	794
Other creditors	215	524
Accruals and deferred income	798	2,931
	1,113	4,249

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 30 August 2023 £
	-	19,005	(6,843)	12,162
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
	-	2,513	(2,513)	-

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 30 August 2023
	£	£	£	£
General funds	10,547	46,822	(36,546)	20,823
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	5,985	35,230	(30,668)	10,547
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Charity Registration No. 1166544

Company Registration No. 07731076 (England and Wales)

ROK (REACH OUT 2 KIDS) LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 AUGUST 2023

TUSSIES



CHARTERED
ACCOUNTANTS

ROK (REACH OUT 2 KIDS) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D E Stephenson Miss M Edwards Mr E Flood Miss Y S Yangye Mr A Meso
Charity number	1166544
Company number	07731076
Registered office	20-22 Wenlock Road London N1 7GU
Independent examiner	Tussies Limited 31 Wilmslow Road Cheadle Cheshire UK SK8 1DR

ROK (REACH OUT 2 KIDS) LTD

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ROK (REACH OUT 2 KIDS) LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 30 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss D E Stephenson

Miss M Edwards

Mr E Flood

Miss Y S Yangye

Mr A Meso

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

ROK (REACH OUT 2 KIDS) LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 AUGUST 2023***

The trustees report was approved by the Board of Trustees.

Mr E Flood
Trustee and Director

16 May 2024

ROK (REACH OUT 2 KIDS) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROK (REACH OUT 2 KIDS) LTD

I report to the trustees on my examination of the financial statements of ROK (Reach out 2 Kids) Ltd (the charity) for the year ended 30 August 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Tussies Limited

31 Wilmslow Road
Cheadle
Cheshire
SK8 1DR
UK

Dated: 16 May 2024

ROK (REACH OUT 2 KIDS) LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 AUGUST 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	46,796	19,005	65,801	35,230	2,513	37,743
Investments	4	26	-	26	-	-	-
Total income		46,822	19,005	65,827	35,230	2,513	37,743
Expenditure on:							
Raising funds	5	-	-	-	566	-	566
Charitable activities	6	36,546	6,843	43,389	30,102	2,513	32,615
Total expenditure		36,546	6,843	43,389	30,668	2,513	33,181
Net income for the year/ Net movement in funds		10,276	12,162	22,438	4,562	-	4,562
Fund balances at 1 September 2022		10,547	-	10,547	5,985	-	5,985
Fund balances at 30 August 2023		20,823	12,162	32,985	10,547	-	10,547

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROK (REACH OUT 2 KIDS) LTD

BALANCE SHEET

AS AT 30 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	360		-	
Cash at bank and in hand		33,738		14,796	
		<u>34,098</u>		<u>14,796</u>	
Creditors: amounts falling due within one year	12	(1,113)		(4,249)	
Net current assets			32,985		10,547
Net assets excluding pension liability			32,985		10,547
			<u> </u>		<u> </u>
The funds of the charity					
Restricted income funds	13		12,162		-
Unrestricted funds			20,823		10,547
			<u>32,985</u>		<u>10,547</u>
			<u> </u>		<u> </u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 August 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 16 May 2024

Mr E Flood
Trustee and Director

Company registration number 07731076 (England and Wales)

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies

Charity information

ROK (Reach out 2 Kids) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 20-22 Wenlock Road, London, N1 7GU.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations received from outside the UK in 2023 totalled £16,115.53 (nil in 2022)

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	46,796	19,005	65,801	35,230	2,513	37,743

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	26	-

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	-	324
Other fundraising costs	-	242
	-	566

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

6 Charitable activities

	2023 £	2022 £
Travel & Subsistence	-	75
Legal & Professional fees	1,674	671
Office Costs	460	1,057
Bank Charges	80	180
Computer Running costs	151	137
Insurance	31	336
Consultancy	7,825	2,655
Support Costs - Advisors	33,168	27,428
Governance costs	-	76
	<u>43,389</u>	<u>32,615</u>
	<u>43,389</u>	<u>32,615</u>

7 Trustees

Payments to trustees for remuneration totalled £35,793 (£24,500 - 2022) in the year

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>360</u>	<u>-</u>

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

11 Loans and overdrafts

	2023 £	2022 £
Directors' loans	100	794
Payable within one year	100	794

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	100	794
Other creditors	215	524
Accruals and deferred income	798	2,931
	1,113	4,249

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 30 August 2023 £
	-	19,005	(6,843)	12,162
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
	-	2,513	(2,513)	-

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 30 August 2023
	£	£	£	£
General funds	10,547	46,822	(36,546)	20,823
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	5,985	35,230	(30,668)	10,547
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Charity Registration No. 1166544

Company Registration No. 07731076 (England and Wales)

ROK (REACH OUT 2 KIDS) LTD
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 AUGUST 2023

TUSSIES



CHARTERED
ACCOUNTANTS

ROK (REACH OUT 2 KIDS) LTD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Miss D E Stephenson Miss M Edwards Mr E Flood Miss Y S Yangye Mr A Meso
Charity number	1166544
Company number	07731076
Registered office	20-22 Wenlock Road London N1 7GU
Independent examiner	Tussies Limited 31 Wilmslow Road Cheadle Cheshire UK SK8 1DR

ROK (REACH OUT 2 KIDS) LTD

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ROK (REACH OUT 2 KIDS) LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 30 AUGUST 2023

The trustees present their annual report and financial statements for the year ended 30 August 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Miss D E Stephenson

Miss M Edwards

Mr E Flood

Miss Y S Yangye

Mr A Meso

Recruitment and appointment of trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
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ROK (REACH OUT 2 KIDS) LTD

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 30 AUGUST 2023***

The trustees report was approved by the Board of Trustees.

Mr E Flood
Trustee and Director

16 May 2024

ROK (REACH OUT 2 KIDS) LTD

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ROK (REACH OUT 2 KIDS) LTD

I report to the trustees on my examination of the financial statements of ROK (Reach out 2 Kids) Ltd (the charity) for the year ended 30 August 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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 financial statements to be reached.

Tussies Limited

31 Wilmslow Road
Cheadle
Cheshire
SK8 1DR
UK

Dated: 16 May 2024

ROK (REACH OUT 2 KIDS) LTD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 AUGUST 2023

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Investments	4	26	-	26	-	-	-
Total income		46,822	19,005	65,827	35,230	2,513	37,743
Expenditure on:							
Raising funds	5	-	-	-	566	-	566
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The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ROK (REACH OUT 2 KIDS) LTD

BALANCE SHEET

AS AT 30 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	360		-	
Cash at bank and in hand		33,738		14,796	
		<u>34,098</u>		<u>14,796</u>	
Creditors: amounts falling due within one year	12	(1,113)		(4,249)	
Net current assets			32,985		10,547
Net assets excluding pension liability			32,985		10,547
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The funds of the charity					
Restricted income funds	13		12,162		-
Unrestricted funds			20,823		10,547
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The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 16 May 2024

Mr E Flood
Trustee and Director

Company registration number 07731076 (England and Wales)

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies

Charity information

ROK (Reach out 2 Kids) Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is 20-22 Wenlock Road, London, N1 7GU.

1.1 Accounting convention

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The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donations received from outside the UK in 2023 totalled £16,115.53 (nil in 2022)

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	46,796	19,005	65,801	35,230	2,513	37,743

4 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	26	-

5 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Advertising	-	324
Other fundraising costs	-	242
	-	566

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

6 Charitable activities

	2023 £	2022 £
Travel & Subsistence	-	75
Legal & Professional fees	1,674	671
Office Costs	460	1,057
Bank Charges	80	180
Computer Running costs	151	137
Insurance	31	336
Consultancy	7,825	2,655
Support Costs - Advisors	33,168	27,428
Governance costs	-	76
	<u>43,389</u>	<u>32,615</u>
	<u>43,389</u>	<u>32,615</u>

7 Trustees

Payments to trustees for remuneration totalled £35,793 (£24,500 - 2022) in the year

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Prepayments and accrued income	<u>360</u>	<u>-</u>

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

11 Loans and overdrafts

	2023 £	2022 £
Directors' loans	100	794
Payable within one year	100	794

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	100	794
Other creditors	215	524
Accruals and deferred income	798	2,931
	1,113	4,249

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2022 £	Incoming resources £	Resources expended £	At 30 August 2023 £
	-	19,005	(6,843)	12,162
Previous year:	At 1 September 2021 £	Incoming resources £	Resources expended £	At 31 August 2022 £
	-	2,513	(2,513)	-

ROK (REACH OUT 2 KIDS) LTD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 AUGUST 2023

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2022	Incoming resources	Resources expended	At 30 August 2023
	£	£	£	£
General funds	10,547	46,822	(36,546)	20,823
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 September 2021	Incoming resources	Resources expended	At 31 August 2022
	£	£	£	£
General funds	5,985	35,230	(30,668)	10,547
	<u> </u>	<u> </u>	<u> </u>	<u> </u>