

# ZEBRAS CHILDREN AND ADULTS CHARITY

England & Wales · Charity number 1171051

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2017-01-10

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Zebras Children & Adults Charity  
59B Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

**Phone** 07534502244

**Email** [zebrascacharity@outlook.com](mailto:zebrascacharity@outlook.com)

**Website** <https://www.zebrascacharity.org.uk/>

## Activities

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**Objects:** THE OBJECT OF THE CIO IS:TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

**Activities:** Providing and funding recreational services, helping to alleviate poverty through forming partnerships with leading organisations and distributing to those in need. Providing emotional support, information and advocacy.

## Classification

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- **How:** Provides Other Finance, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£54,893	£82,394	-	-
2024-02-29	£165,458	£154,940	-	-
2023-02-28	£101,492	£104,084	-	-
2022-02-28	£90,475	£94,330	-	-
2021-02-28	£65,669	£47,670	-	-

## Trustees

Name	Role	Appointed
<b>MICHELLE NICOLA FRANKLAND</b>	Chair	2025-06-02
Gill Paschalis		2018-05-23
Joshua Stephen Ashton		2024-12-11
Mark Conway		2026-02-07
Tara Penn		2024-02-16

**ZEBRAS CHILDREN AND ADULTS CHARITY**

England & Wales - Charity number 1171051

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# Accounts

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**REGISTERED COMPANY NUMBER: CE009585 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171051**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2025  
FOR  
ZEBRAS CHILDREN AND ADULTS CHARITY**

Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**ZEBRAS CHILDREN AND ADULTS CHARITY**

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FOR THE YEAR ENDED 28 FEBRUARY 2025**

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# ZEBRAS CHILDREN AND ADULTS CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2025

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2025. The trustees have adopted the provisions of 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**

#### **Objectives and aims**

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

CE009585 (England and Wales)

#### **Registered Charity number**

1171051

#### **Registered office**

59B Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

#### **Trustees**

Ms M N Frankland  
Ms E R Piercy  
Ms G Paschalis  
J P Ashton  
D Cornhill  
Ms T Penn

#### **Independent Examiner**

Mr Michael Filiou  
Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

Approved by order of the board of trustees on 14 May 2025 and signed on its behalf by:

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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Ms M N Frankland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZEBRAS CHILDREN AND ADULTS CHARITY**

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**Independent examiner's report to the trustees of Zebras Children and Adults Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Mr Michael Filiou

Michael Filiou Ltd  
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[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
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Hertfordshire  
EN6 5AS

14 May 2025

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	27,607	24,947	52,554	162,765
Other trading activities	3	2,339	-	2,339	2,693
<b>Total</b>		<u>29,946</u>	<u>24,947</u>	<u>54,893</u>	<u>165,458</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	21,648	13,587	35,235	41,408
<b>Charitable activities</b>	5				
Charitable activities		14,299	31,084	45,383	111,871
Other		1,464	312	1,776	1,661
<b>Total</b>		<u>37,411</u>	<u>44,983</u>	<u>82,394</u>	<u>154,940</u>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	15	(7,465) (3,744)	(20,036) 3,744	(27,501) -	10,518 -
<b>Net movement in funds</b>		<u>(11,209)</u>	<u>(16,292)</u>	<u>(27,501)</u>	<u>10,518</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		26,067	5,200	31,267	20,749
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>14,858</u>	<u>(11,092)</u>	<u>3,766</u>	<u>31,267</u>

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION  
28 FEBRUARY 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>2025 Total funds £</b>	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	3,458	633	4,091	3,955
<b>CURRENT ASSETS</b>					
Debtors	12	1,000	-	1,000	1,000
Cash at bank		2,517	-	2,517	26,777
		<u>3,517</u>	-	<u>3,517</u>	<u>27,777</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	7,883	(11,725)	(3,842)	(465)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>11,400</u>	<u>(11,725)</u>	<u>(325)</u>	<u>27,312</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,858</u>	<u>(11,092)</u>	<u>3,766</u>	<u>31,267</u>
<b>NET ASSETS</b>		<u>14,858</u>	<u>(11,092)</u>	<u>3,766</u>	<u>31,267</u>
<b>FUNDS</b>					
Unrestricted funds	15			14,858	26,067
Restricted funds				(11,092)	5,200
<b>TOTAL FUNDS</b>				<u>3,766</u>	<u>31,267</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION - continued**  
**28 FEBRUARY 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2025 and were signed on its behalf by:



M N Frankland - Trustee

The notes form part of these financial statements

## ZEBRAS CHILDREN AND ADULTS CHARITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2025

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

<b>2.</b>	<b>DONATIONS AND LEGACIES</b>		<b>2025</b>	2024
			£	£
	Donations		<u>52,554</u>	<u>162,765</u>
<b>3.</b>	<b>OTHER TRADING ACTIVITIES</b>		<b>2025</b>	2024
			£	£
	Fundraising events		<u>2,339</u>	<u>2,693</u>
<b>4.</b>	<b>RAISING FUNDS</b>			
	<b>Raising donations and legacies</b>		<b>2025</b>	2024
			£	£
	Sundries		643	496
	Room hire		8,915	11,179
	Project management costs		<u>25,677</u>	<u>29,733</u>
			<u>35,235</u>	<u>41,408</u>
<b>5.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support	
		Costs	costs (see	
		£	note 6)	Totals
	Charitable activities	<u>26,102</u>	<u>19,281</u>	<u>45,383</u>
<b>6.</b>	<b>SUPPORT COSTS</b>			
		Management	Finance	Human
		£	£	resources
	Other resources expended	1,776	-	-
	Charitable activities	<u>18,476</u>	<u>417</u>	<u>388</u>
		<u>20,252</u>	<u>417</u>	<u>388</u>
		<u>20,252</u>	<u>417</u>	<u>21,057</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2025</b>	2024
	<b>£</b>	£
Depreciation - owned assets	<b>1,022</b>	989
	<u>1,022</u>	<u>989</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

Gross salary of £12,117 and employer pension of £761 was paid to Mr J P Aston, trustee who resigned on 1.3.21.  
Gross salary of £2,542 and employer pension of £42 was paid to Mr H Paschalis, trustee who resigned on 1.4.21.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2025 nor for the year ended 29 February 2024.

**9. STAFF COSTS**

	<b>2025</b>	2024
	<b>£</b>	£
Wages and salaries	<b>14,658</b>	47,500
Social security costs	<b>25</b>	5
Other pension costs	<b>803</b>	2,802
	<u>15,486</u>	<u>50,307</u>

The average monthly number of employees during the year was as follows:

	<b>2025</b>	2024
Staff	<b>2</b>	2
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	41,916	120,849	162,765
Other trading activities	2,693	-	2,693
<b>Total</b>	<u>44,609</u>	<u>120,849</u>	<u>165,458</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,846	38,562	41,408
<b>Charitable activities</b>			
Charitable activities	18,004	93,867	111,871
Other	1,222	439	1,661
<b>Total</b>	<u>22,072</u>	<u>132,868</u>	<u>154,940</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	22,537	(12,019)	10,518
	(1,835)	1,835	-
<b>Net movement in funds</b>	<u>20,702</u>	<u>(10,184)</u>	<u>10,518</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	5,365	15,384	20,749
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>26,067</u></u>	<u><u>5,200</u></u>	<u><u>31,267</u></u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 March 2024	7,021	1,301	8,322
Additions	1,158	-	1,158
	<u>8,179</u>	<u>1,301</u>	<u>9,480</u>
At 28 February 2025			
<b>DEPRECIATION</b>			
At 1 March 2024	3,857	510	4,367
Charge for year	864	158	1,022
	<u>4,721</u>	<u>668</u>	<u>5,389</u>
At 28 February 2025			
<b>NET BOOK VALUE</b>			
At 28 February 2025	<u>3,458</u>	<u>633</u>	<u>4,091</u>
At 29 February 2024	<u>3,164</u>	<u>791</u>	<u>3,955</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Rent deposit account	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025 £	2024 £
Bank loans and overdrafts (see note 14)	3,251	-
Social security and other taxes	358	-
Other creditors	233	465
	<u>3,842</u>	<u>465</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

**14. LOANS**

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank overdrafts	<u>3,251</u>	<u>-</u>

**15. MOVEMENT IN FUNDS**

	At 1.3.24 £	Net movement in funds £	Transfers between funds £	At 28.2.25 £
<b>Unrestricted funds</b>				
General fund	26,067	(7,465)	(3,744)	14,858
<b>Restricted funds</b>				
Project fund	5,200	(20,036)	3,744	(11,092)
<b>TOTAL FUNDS</b>	<u>31,267</u>	<u>(27,501)</u>	<u>-</u>	<u>3,766</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,946	(37,411)	(7,465)
<b>Restricted funds</b>			
Project fund	24,947	(44,983)	(20,036)
<b>TOTAL FUNDS</b>	<u>54,893</u>	<u>(82,394)</u>	<u>(27,501)</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.23 £	Net movement in funds £	Transfers between funds £	At 29.2.24 £
<b>Unrestricted funds</b>				
General fund	5,365	22,537	(1,835)	26,067
<b>Restricted funds</b>				
Project fund	15,384	(12,019)	1,835	5,200
<b>TOTAL FUNDS</b>	<u>20,749</u>	<u>10,518</u>	<u>-</u>	<u>31,267</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,609	(22,072)	22,537
<b>Restricted funds</b>			
Project fund	120,849	(132,868)	(12,019)
<b>TOTAL FUNDS</b>	<u>165,458</u>	<u>(154,940)</u>	<u>10,518</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.23 £	Net movement in funds £	Transfers between funds £	At 28.2.25 £
<b>Unrestricted funds</b>				
General fund	5,365	15,072	(5,579)	14,858
<b>Restricted funds</b>				
Project fund	15,384	(32,055)	5,579	(11,092)
<b>TOTAL FUNDS</b>	<u>20,749</u>	<u>(16,983)</u>	<u>-</u>	<u>3,766</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	74,555	(59,483)	15,072
<b>Restricted funds</b>			
Project fund	145,796	(177,851)	(32,055)
<b>TOTAL FUNDS</b>	<u>220,351</u>	<u>(237,334)</u>	<u>(16,983)</u>

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2025.

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	52,554	162,765
<b>Other trading activities</b>		
Fundraising events	2,339	2,693
<b>Total incoming resources</b>	<b>54,893</b>	<b>165,458</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	643	496
Room hire	8,915	11,179
Project management costs	25,677	29,733
	<b>35,235</b>	<b>41,408</b>
<b>Charitable activities</b>		
Charitable activities	26,102	58,230
<b>Support costs</b>		
<b>Management</b>		
Wages	14,658	47,500
Social security	25	5
Pensions	803	2,802
Insurance	905	825
Postage and stationery	194	115
Advertising	1,436	1,859
Sundries	754	588
Light and heat	455	365
Depreciation of tangible and heritage assets	1,022	989
	<b>20,252</b>	<b>55,048</b>
<b>Finance</b>		
Bank charges	417	170
<b>Human resources</b>		
Rates and water	388	-

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2025**

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	2025 £	2024 £
<b>Human resources</b>		
<b>Governance costs</b>		
Accountancy fees	-	84
Total resources expended	<u>82,394</u>	<u>154,940</u>
<b>Net (expenditure)/income</b>	<u>(27,501)</u>	<u>10,518</u>

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

England & Wales - Charity number 1171051

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# Accounts

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**REGISTERED COMPANY NUMBER: CE009585 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171051**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 29 FEBRUARY 2024  
FOR  
ZEBRAS CHILDREN AND ADULTS CHARITY**

Michael Filiou Ltd  
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**ZEBRAS CHILDREN AND ADULTS CHARITY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

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# ZEBRAS CHILDREN AND ADULTS CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 29 FEBRUARY 2024

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 29 February 2024. The trustees have adopted the provisions of 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

#### Objectives and aims

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CE009585 (England and Wales)

#### Registered Charity number

1171051

#### Registered office

59B Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

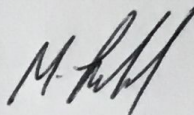
#### Trustees

Ms M N Frankland  
Ms E R Piercy  
Ms G Paschalis  
D Cornhill

#### Independent Examiner

Mr Michael Filiou  
Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

Approved by order of the board of trustees on 18 October 2024 and signed on its behalf by:



Ms M N Frankland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZEBRAS CHILDREN AND ADULTS CHARITY**

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**Independent examiner's report to the trustees of Zebras Children and Adults Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 29 February 2024.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Mr Michael Filiou

Michael Filiou Ltd  
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Potters Bar  
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EN6 5AS

18 October 2024

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>41,916</b>	<b>120,849</b>	<b>162,765</b>	99,597
Other trading activities	3	<b>2,693</b>	-	<b>2,693</b>	1,895
<b>Total</b>		<b>44,609</b>	<b>120,849</b>	<b>165,458</b>	101,492
<b>EXPENDITURE ON</b>					
Raising funds	4	<b>2,846</b>	<b>38,562</b>	<b>41,408</b>	16,944
<b>Charitable activities</b>	5				
Charitable activities		<b>18,004</b>	<b>93,867</b>	<b>111,871</b>	84,072
Other		<b>1,222</b>	<b>439</b>	<b>1,661</b>	3,068
<b>Total</b>		<b>22,072</b>	<b>132,868</b>	<b>154,940</b>	104,084
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	<b>22,537</b> <b>(1,835)</b>	<b>(12,019)</b> <b>1,835</b>	<b>10,518</b> <b>-</b>	<b>(2,592)</b> <b>-</b>
<b>Net movement in funds</b>		<b>20,702</b>	<b>(10,184)</b>	<b>10,518</b>	<b>(2,592)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>5,365</b>	<b>15,384</b>	<b>20,749</b>	23,341
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>26,067</b>	<b>5,200</b>	<b>31,267</b>	20,749

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION  
29 FEBRUARY 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<b>3,164</b>	<b>791</b>	<b>3,955</b>	3,771
<b>CURRENT ASSETS</b>					
Debtors	12	<b>1,000</b>	-	<b>1,000</b>	1,000
Cash at bank		<b>22,862</b>	<b>3,915</b>	<b>26,777</b>	17,500
		<b>23,862</b>	<b>3,915</b>	<b>27,777</b>	18,500
<b>CREDITORS</b>					
Amounts falling due within one year	13	<b>(959)</b>	<b>494</b>	<b>(465)</b>	(1,522)
<b>NET CURRENT ASSETS</b>		<b>22,903</b>	<b>4,409</b>	<b>27,312</b>	16,978
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>26,067</b>	<b>5,200</b>	<b>31,267</b>	20,749
<b>NET ASSETS</b>		<b>26,067</b>	<b>5,200</b>	<b>31,267</b>	20,749
<b>FUNDS</b>					
Unrestricted funds	14			<b>26,067</b>	5,365
Restricted funds				<b>5,200</b>	15,384
<b>TOTAL FUNDS</b>				<b>31,267</b>	20,749

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 29 February 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 29 February 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

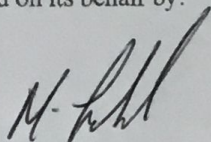
**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION - continued**  
**29 FEBRUARY 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2024 and were signed on its behalf by:



M N Frankland - Trustee

The notes form part of these financial statements

## ZEBRAS CHILDREN AND ADULTS CHARITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 29 FEBRUARY 2024

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 20% on reducing balance
Computer equipment	- 20% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

**2. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	<u>162,765</u>	<u>99,597</u>

**3. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	<u>2,693</u>	<u>1,895</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2024	2023
	£	£
Sundries	496	442
Room hire	11,179	5,197
Project management costs	<u>29,733</u>	<u>11,305</u>
	<u>41,408</u>	<u>16,944</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	<u>58,230</u>	<u>53,641</u>	<u>111,871</u>

**6. SUPPORT COSTS**

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	1,577	-	84	1,661
Charitable activities	<u>53,471</u>	<u>170</u>	<u>-</u>	<u>53,641</u>
	<u>55,048</u>	<u>170</u>	<u>84</u>	<u>55,302</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2024</b>	2023
	£	£
Depreciation - owned assets	<b>989</b>	943
	<u>          </u>	<u>          </u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

Gross salary of £35,000 and employer pension of £2,301 was paid to Mr J P Aston, trustee who resigned on 1.3.21.

Gross salary of £12,500 and employer pension of £501 was paid to Mr H Paschalis, trustee who resigned on 1.4.21.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 29 February 2024 nor for the year ended 28 February 2023.

**9. STAFF COSTS**

	<b>2024</b>	2023
	£	£
Wages and salaries	<b>47,500</b>	47,500
Social security costs	<b>5</b>	120
Other pension costs	<b>2,802</b>	2,802
	<u>          </u>	<u>          </u>
	<b>50,307</b>	50,422
	<u>          </u>	<u>          </u>

The average monthly number of employees during the year was as follows:

	<b>2024</b>	2023
Staff	<b>2</b>	2
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,646	93,951	99,597
Other trading activities	1,895	-	1,895
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	<b>7,541</b>	<b>93,951</b>	<b>101,492</b>
	<u>          </u>	<u>          </u>	<u>          </u>
<b>EXPENDITURE ON</b>			
Raising funds	752	16,192	16,944

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
Charitable activities	8,202	75,870	84,072
Other	1,172	1,896	3,068
<b>Total</b>	10,126	93,958	104,084
<b>NET INCOME/(EXPENDITURE)</b>	(2,585)	(7)	(2,592)
<b>Transfers between funds</b>	1,174	(1,174)	-
<b>Net movement in funds</b>	(1,411)	(1,181)	(2,592)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	6,776	16,565	23,341
<b>TOTAL FUNDS CARRIED FORWARD</b>	5,365	15,384	20,749

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 March 2023	6,282	867	7,149
Additions	739	434	1,173
At 29 February 2024	7,021	1,301	8,322
<b>DEPRECIATION</b>			
At 1 March 2023	3,066	312	3,378
Charge for year	791	198	989
At 29 February 2024	3,857	510	4,367
<b>NET BOOK VALUE</b>			
At 29 February 2024	3,164	791	3,955
At 28 February 2023	3,216	555	3,771

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Rent deposit account	<u>1,000</u>	<u>1,000</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	465	466
Accruals and deferred income	-	1,056
	<u>465</u>	<u>1,522</u>

**14. MOVEMENT IN FUNDS**

	At 1.3.23	Net movement in funds	Transfers between funds	At 29.2.24
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	5,365	22,537	(1,835)	26,067
<b>Restricted funds</b>				
Project fund	15,384	(12,019)	1,835	5,200
<b>TOTAL FUNDS</b>	<u>20,749</u>	<u>10,518</u>	<u>-</u>	<u>31,267</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	44,609	(22,072)	22,537
<b>Restricted funds</b>			
Project fund	120,849	(132,868)	(12,019)
<b>TOTAL FUNDS</b>	<u>165,458</u>	<u>(154,940)</u>	<u>10,518</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

**14. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
<b>Unrestricted funds</b>				
General fund	6,776	(2,585)	1,174	5,365
<b>Restricted funds</b>				
Project fund	16,565	(7)	(1,174)	15,384
<b>TOTAL FUNDS</b>	<u>23,341</u>	<u>(2,592)</u>	<u>-</u>	<u>20,749</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,541	(10,126)	(2,585)
<b>Restricted funds</b>			
Project fund	93,951	(93,958)	(7)
<b>TOTAL FUNDS</b>	<u>101,492</u>	<u>(104,084)</u>	<u>(2,592)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 29.2.24 £
<b>Unrestricted funds</b>				
General fund	6,776	19,952	(661)	26,067
<b>Restricted funds</b>				
Project fund	16,565	(12,026)	661	5,200
<b>TOTAL FUNDS</b>	<u>23,341</u>	<u>7,926</u>	<u>-</u>	<u>31,267</u>

ZEBRAS CHILDREN AND ADULTS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 29 FEBRUARY 2024

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**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,150	(32,198)	19,952
<b>Restricted funds</b>			
Project fund	214,800	(226,826)	(12,026)
<b>TOTAL FUNDS</b>	<u>266,950</u>	<u>(259,024)</u>	<u>7,926</u>

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 29 February 2024.

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 29 FEBRUARY 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>162,765</b>	99,597
<b>Other trading activities</b>		
Fundraising events	<b>2,693</b>	1,895
<b>Total incoming resources</b>	<b>165,458</b>	101,492
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	<b>496</b>	442
Room hire	<b>11,179</b>	5,197
Project management costs	<b>29,733</b>	11,305
	<b>41,408</b>	16,944
<b>Charitable activities</b>		
Charitable activities	<b>58,230</b>	31,563
<b>Support costs</b>		
<b>Management</b>		
Wages	<b>47,500</b>	47,500
Social security	<b>5</b>	120
Pensions	<b>2,802</b>	2,802
Insurance	<b>825</b>	828
Postage and stationery	<b>115</b>	-
Advertising	<b>1,859</b>	1,259
Sundries	<b>588</b>	973
Light and heat	<b>365</b>	-
Fixtures and fittings	<b>791</b>	804
Computer equipment	<b>198</b>	139
	<b>55,048</b>	54,425
<b>Finance</b>		
Bank charges	<b>170</b>	-
<b>Governance costs</b>		
Accountancy fees	<b>84</b>	1,152
<b>Total resources expended</b>	<b>154,940</b>	104,084
<b>Net income/(expenditure)</b>	<b>10,518</b>	(2,592)

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

England & Wales - Charity number 1171051

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# Accounts

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**ZEBRAS CHILDREN AND ADULTS CHARITY**

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FOR THE YEAR ENDED 28 FEBRUARY 2023**

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**REGISTERED COMPANY NUMBER: CE009585 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171051**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2023  
FOR  
ZEBRAS CHILDREN AND ADULTS CHARITY**

Michael Filiou Ltd  
Chartered Certified Accountants  
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Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

# ZEBRAS CHILDREN AND ADULTS CHARITY

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2023

---

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2023. The trustees have adopted the provisions of 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

#### Objectives and aims

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CE009585 (England and Wales)

#### Registered Charity number

1171051

#### Registered office

59B Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

#### Trustees

Ms M N Frankland  
Ms E R Piercy  
Ms G Paschalis  
D Cornhill

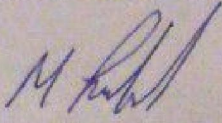
#### Independent Examiner

Mr Michael Filiou  
Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:

ZEBRAS CHILDREN AND ADULTS CHARITY  
REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2023

---



Ms M N Frankland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZEBRAS CHILDREN AND ADULTS CHARITY**

---

**Independent examiner's report to the trustees of Zebras Children and Adults Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Mr Michael Filiou

Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

26 April 2023

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>5,646</b>	<b>93,951</b>	<b>99,597</b>	83,796
Other trading activities	3	<b>1,895</b>	<b>-</b>	<b>1,895</b>	6,679
<b>Total</b>		<b>7,541</b>	<b>93,951</b>	<b>101,492</b>	90,475
<b>EXPENDITURE ON</b>					
Raising funds	4	<b>752</b>	<b>16,192</b>	<b>16,944</b>	14,457
<b>Charitable activities</b>	5				
Charitable activities		<b>8,202</b>	<b>75,870</b>	<b>84,072</b>	75,829
Other		<b>1,172</b>	<b>1,896</b>	<b>3,068</b>	4,046
<b>Total</b>		<b>10,126</b>	<b>93,958</b>	<b>104,084</b>	94,332
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	14	<b>(2,585)</b>	<b>(7)</b>	<b>(2,592)</b>	(3,857)
		<b>1,174</b>	<b>(1,174)</b>	<b>-</b>	-
<b>Net movement in funds</b>		<b>(1,411)</b>	<b>(1,181)</b>	<b>(2,592)</b>	(3,857)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>6,776</b>	<b>16,565</b>	<b>23,341</b>	27,198
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>5,365</b>	<b>15,384</b>	<b>20,749</b>	23,341

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION**

**28 FEBRUARY 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	3,216	555	3,771	4,714
<b>CURRENT ASSETS</b>					
Debtors	12	1,000	-	1,000	1,000
Cash at bank		2,108	15,392	17,500	18,821
		<u>3,108</u>	<u>15,392</u>	<u>18,500</u>	<u>19,821</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(959)	(563)	(1,522)	(1,194)
		<u>2,149</u>	<u>14,829</u>	<u>16,978</u>	<u>18,627</u>
<b>NET CURRENT ASSETS</b>					
		<u>5,365</u>	<u>15,384</u>	<u>20,749</u>	<u>23,341</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>5,365</u>	<u>15,384</u>	<u>20,749</u>	<u>23,341</u>
<b>NET ASSETS</b>					
		<u>5,365</u>	<u>15,384</u>	<u>20,749</u>	<u>23,341</u>
<b>FUNDS</b>					
	14			5,365	6,776
Unrestricted funds				15,384	16,565
Restricted funds				<u>20,749</u>	<u>23,341</u>
<b>TOTAL FUNDS</b>					
				<u>20,749</u>	<u>23,341</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

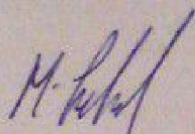
The notes form part of these financial statements

ZEBRAS CHILDREN AND ADULTS CHARITY  
STATEMENT OF FINANCIAL POSITION - continued  
28 FEBRUARY 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:



M N Frankland - Trustee

The notes form part of these financial statements

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

<b>2.</b>	<b>DONATIONS AND LEGACIES</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Donations	<b>99,597</b>	<b>83,796</b>
		<u>          </u>	<u>          </u>
<b>3.</b>	<b>OTHER TRADING ACTIVITIES</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Fundraising events	<b>1,895</b>	<b>6,584</b>
	Other receipts	<b>-</b>	<b>95</b>
		<u>          </u>	<u>          </u>
		<b>1,895</b>	<b>6,679</b>
		<u>          </u>	<u>          </u>
<b>4.</b>	<b>RAISING FUNDS</b>		
	<b>Raising donations and legacies</b>		
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Sundries	<b>442</b>	<b>770</b>
	Room hire	<b>5,197</b>	<b>2,000</b>
	Project management costs	<b>11,305</b>	<b>11,687</b>
		<u>          </u>	<u>          </u>
		<b>16,944</b>	<b>14,457</b>
		<u>          </u>	<u>          </u>
<b>5.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		
		<b>Direct</b>	<b>Support</b>
		<b>Costs</b>	<b>costs (see</b>
		<b>£</b>	<b>note 6)</b>
		<b>£</b>	<b>Totals</b>
	Charitable activities	<b>31,563</b>	<b>52,509</b>
		<u>          </u>	<u>          </u>
		<b>31,563</b>	<b>84,072</b>
		<u>          </u>	<u>          </u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**6. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Other resources expended	1,916	1,152	3,068
Charitable activities	52,509	-	52,509
	54,425	1,152	55,577
	54,425	1,152	55,577

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2023 £	2022 £
Depreciation - owned assets	943	1,178
	943	1,178
	943	1,178

**8. TRUSTEES' REMUNERATION AND BENEFITS**

Gross salary of £35,000 and employer pension of £2,301 was paid to Mr J P Aston, trustee who resigned on 1.3.21.  
Gross salary of £12,500 and employer pension of £501 was paid to Mr H Paschalis, trustee who resigned on 1.4.21.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2023 nor for the year ended 28 February 2022.

**9. STAFF COSTS**

	2023 £	2022 £
Wages and salaries	47,500	43,542
Social security costs	120	-
Other pension costs	2,802	2,568
	50,422	46,110
	50,422	46,110

The average monthly number of employees during the year was as follows:

	2023	2022
Staff	2	2
	2	2
	2	2

No employees received emoluments in excess of £60,000.

ZEBRAS CHILDREN AND ADULTS CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,415	79,381	83,796
Other trading activities	5,326	1,353	6,679
<b>Total</b>	<u>9,741</u>	<u>80,734</u>	<u>90,475</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,628	12,829	14,457
<b>Charitable activities</b>			
Charitable activities	7,809	68,020	75,829
Other	2,722	1,324	4,046
<b>Total</b>	<u>12,159</u>	<u>82,173</u>	<u>94,332</u>
<b>NET INCOME/(EXPENDITURE)</b>			
Transfers between funds	626	(626)	-
<b>Net movement in funds</b>	<u>(1,792)</u>	<u>(2,065)</u>	<u>(3,857)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	8,568	18,630	27,198
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>6,776</u></u>	<u><u>16,565</u></u>	<u><u>23,341</u></u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**11. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 March 2022 and 28 February 2023	<u>6,282</u>	<u>867</u>	<u>7,149</u>
<b>DEPRECIATION</b>			
At 1 March 2022	2,262	173	2,435
Charge for year	<u>804</u>	<u>139</u>	<u>943</u>
At 28 February 2023	<u>3,066</u>	<u>312</u>	<u>3,378</u>
<b>NET BOOK VALUE</b>			
At 28 February 2023	<u>3,216</u>	<u>555</u>	<u>3,771</u>
At 28 February 2022	<u>4,020</u>	<u>694</u>	<u>4,714</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Rent deposit account	<u>1,000</u>	<u>1,000</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Other creditors	466	234
Accruals and deferred income	<u>1,056</u>	<u>960</u>
	<u>1,522</u>	<u>1,194</u>

**14. MOVEMENT IN FUNDS**

	At 1.3.22 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
<b>Unrestricted funds</b>				
General fund	6,776	(2,585)	1,174	5,365
<b>Restricted funds</b>				
Project fund	16,565	(7)	(1,174)	15,384
<b>TOTAL FUNDS</b>	<u>23,341</u>	<u>(2,592)</u>	<u>-</u>	<u>20,749</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**14. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	7,541	(10,126)	(2,585)
<b>Restricted funds</b>			
Project fund	93,951	(93,958)	(7)
<b>TOTAL FUNDS</b>	<u>101,492</u>	<u>(104,084)</u>	<u>(2,592)</u>

**Comparatives for movement in funds**

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
<b>Unrestricted funds</b>				
General fund	8,568	(2,418)	626	6,776
<b>Restricted funds</b>				
Project fund	18,630	(1,439)	(626)	16,565
<b>TOTAL FUNDS</b>	<u>27,198</u>	<u>(3,857)</u>	<u>-</u>	<u>23,341</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	9,741	(12,159)	(2,418)
<b>Restricted funds</b>			
Project fund	80,734	(82,173)	(1,439)
<b>TOTAL FUNDS</b>	<u>90,475</u>	<u>(94,332)</u>	<u>(3,857)</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

**14. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.21 £	Net movement in funds £	Transfers between funds £	At 28.2.23 £
<b>Unrestricted funds</b>				
General fund	8,568	(5,003)	1,800	5,365
<b>Restricted funds</b>				
Project fund	18,630	(1,446)	(1,800)	15,384
<b>TOTAL FUNDS</b>	27,198	(6,449)	-	20,749

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	17,282	(22,285)	(5,003)
<b>Restricted funds</b>			
Project fund	174,685	(176,131)	(1,446)
<b>TOTAL FUNDS</b>	191,967	(198,416)	(6,449)

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2023.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	99,597	83,796
<b>Other trading activities</b>		
Fundraising events	1,895	6,584
Other receipts	-	95
	1,895	6,679
<b>Total incoming resources</b>	<b>101,492</b>	<b>90,475</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	442	770
Room hire	5,197	2,000
Project management costs	11,305	11,687
	16,944	14,457
<b>Charitable activities</b>		
Charitable activities	31,563	26,851
<b>Support costs</b>		
<b>Management</b>		
Wages	47,500	43,542
Social security	120	-
Pensions	2,802	2,568
Insurance	828	2,058
Postage and stationery	-	63
Advertising	1,259	810
Sundries	973	855
Repairs and renewals	-	990
Fixtures and fittings	804	1,005
Computer equipment	139	173
	54,425	52,064
<b>Governance costs</b>		
Accountancy fees	1,152	960

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2023**

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	2023 £	2022 £
Total resources expended	<u>104,084</u>	<u>94,332</u>
<b>Net expenditure</b>	<u><u>(2,592)</u></u>	<u><u>(3,857)</u></u>

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

England & Wales - Charity number 1171051

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# Accounts

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**REGISTERED COMPANY NUMBER: CE009585 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171051**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022  
FOR  
ZEBRAS CHILDREN AND ADULTS CHARITY**

Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

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<b>Statement of Financial Activities</b>	4
<b>Statement of Financial Position</b>	5 to 6
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## ZEBRAS CHILDREN AND ADULTS CHARITY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2022. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE009585 (England and Wales)

##### **Registered Charity number**

1171051

##### **Registered office**

59B Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

##### **Trustees**

Ms M N Frankland  
Ms E R Piercy  
Ms G Paschalis  
H Paschalis (resigned 1.4.21)  
J P Ashton (resigned 1.3.21)  
D Cornhill (appointed 19.9.21)

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr Michael Filiou  
Chartered Certified Accountants  
Michael Filiou Ltd  
Chartered Certified Accountants  
www.michaelfiliou.com  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

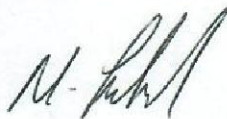
The trustees (who are also the directors of Zebras Children and Adults Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 11 May 2022 and signed on its behalf by:



Ms MN Frankland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZEBRAS CHILDREN AND ADULTS CHARITY**

---

**Independent examiner's report to the trustees of Zebras Children and Adults Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2022.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Mr Michael Filiou  
Chartered Certified Accountants  
Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

11 May 2022

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,415	79,381	83,796	61,623
Other trading activities	3	5,326	1,353	6,679	4,046
<b>Total</b>		<b>9,741</b>	<b>80,734</b>	<b>90,475</b>	<b>65,669</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	1,628	12,829	14,457	18,865
<b>Charitable activities</b>	5				
Grants		-	-	-	844
Charitable activities		7,809	68,020	75,829	20,159
Other		2,722	1,324	4,046	7,802
<b>Total</b>		<b>12,159</b>	<b>82,173</b>	<b>94,332</b>	<b>47,670</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,418)</b>	<b>(1,439)</b>	<b>(3,857)</b>	<b>17,999</b>
Transfers between funds	15	626	(626)	-	-
Net movement in funds		(1,792)	(2,065)	(3,857)	17,999
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>8,568</b>	<b>18,630</b>	<b>27,198</b>	<b>9,199</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,776</b>	<b>16,565</b>	<b>23,341</b>	<b>27,198</b>

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION  
28 FEBRUARY 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	4,020	694	4,714	5,025
<b>CURRENT ASSETS</b>					
Debtors	13	1,000	-	1,000	1,000
Cash at bank		2,716	16,105	18,821	22,133
		<u>3,716</u>	<u>16,105</u>	<u>19,821</u>	<u>23,133</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(960)	(234)	(1,194)	(960)
<b>NET CURRENT ASSETS</b>					
		<u>2,756</u>	<u>15,871</u>	<u>18,627</u>	<u>22,173</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,776</u>	<u>16,565</u>	<u>23,341</u>	<u>27,198</u>
<b>NET ASSETS</b>					
		<u>6,776</u>	<u>16,565</u>	<u>23,341</u>	<u>27,198</u>
<b>FUNDS</b>					
Unrestricted funds	15			6,776	8,568
Restricted funds				16,565	18,630
<b>TOTAL FUNDS</b>					
				<u>23,341</u>	<u>27,198</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION - continued**  
**28 FEBRUARY 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 May 2022 and were signed on its behalf by:



M N Frankland - Trustee

The notes form part of these financial statements

## ZEBRAS CHILDREN AND ADULTS CHARITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2022

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 20% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

<b>2.</b>	<b>DONATIONS AND LEGACIES</b>	<b>2022</b>	<b>2021</b>
		£	£
	Donations	<u>83,796</u>	<u>61,623</u>
<b>3.</b>	<b>OTHER TRADING ACTIVITIES</b>	<b>2022</b>	<b>2021</b>
		£	£
	Fundraising events	6,584	1,802
	Other receipts	95	2,244
		<u>6,679</u>	<u>4,046</u>
<b>4.</b>	<b>RAISING FUNDS</b>		
	<b>Raising donations and legacies</b>		
		<b>2022</b>	<b>2021</b>
		£	£
	Sundries	770	1,820
	Room hire	2,000	5,000
	Project management costs	11,687	12,045
		<u>14,457</u>	<u>18,865</u>
<b>5.</b>	<b>CHARITABLE ACTIVITIES COSTS</b>		
		Direct Costs	Support costs (see note 7)
		£	£
	Charitable activities	<u>26,851</u>	<u>48,978</u>
			<u>75,829</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**6. GRANTS PAYABLE**

	2022	2021
	£	£
Grants	-	844
	<u>          </u>	<u>          </u>

**7. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Other resources expended	3,086	960	4,046
Charitable activities	48,978	-	48,978
	<u>          </u>	<u>          </u>	<u>          </u>
	<u>52,064</u>	<u>960</u>	<u>53,024</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	1,178	1,257
	<u>          </u>	<u>          </u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

Gross salary of £32,083 and employer pension of £2,109 was paid to Mr J P Aston, trustee who resigned on 1.3.21.  
Gross salary of £11,458 and employer pension of £459 was paid to Mr H Paschalis, trustee who resigned on 1.4.21.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2022 nor for the year ended 28 February 2021.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**10. STAFF COSTS**

	<b>2022</b>	2021
	£	£
Wages and salaries	<b>43,542</b>	-
Other pension costs	<b>2,568</b>	-
	<u><b>46,110</b></u>	<u>-</u>

The average monthly number of employees during the year was as follows:

	<b>2022</b>	2021
Staff	<b>2</b>	-
	<u><b>2</b></u>	<u>-</u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	38,963	22,660	61,623
Other trading activities	<u>3,790</u>	<u>256</u>	<u>4,046</u>
<b>Total</b>	42,753	22,916	65,669
<b>EXPENDITURE ON</b>			
Raising funds	968	17,897	18,865
<b>Charitable activities</b>			
Grants	844	-	844
Charitable activities	8,876	11,283	20,159
Other	<u>7,802</u>	<u>-</u>	<u>7,802</u>
<b>Total</b>	18,490	29,180	47,670
<b>NET INCOME/(EXPENDITURE)</b>	<u>24,263</u>	<u>(6,264)</u>	<u>17,999</u>
<b>Transfers between funds</b>	<u>(15,930)</u>	<u>15,930</u>	<u>-</u>
<b>Net movement in funds</b>	8,333	9,666	17,999

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	235	8,964	9,199
<b>TOTAL FUNDS CARRIED FORWARD</b>	8,568	18,630	27,198
12. TANGIBLE FIXED ASSETS	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 March 2021	6,282	-	6,282
Additions	-	867	867
At 28 February 2022	6,282	867	7,149
<b>DEPRECIATION</b>			
At 1 March 2021	1,257	-	1,257
Charge for year	1,005	173	1,178
At 28 February 2022	2,262	173	2,435
<b>NET BOOK VALUE</b>			
At 28 February 2022	4,020	694	4,714
At 28 February 2021	5,025	-	5,025

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>	<b>2021</b>
		£	£
Rent deposit account		<u>1,000</u>	<u>1,000</u>

<b>14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2022</b>	<b>2021</b>
		£	£
Other creditors		234	-
Accruals and deferred income		<u>960</u>	<u>960</u>
		<u>1,194</u>	<u>960</u>

<b>15. MOVEMENT IN FUNDS</b>		Net movement in funds	Transfers between funds	At
	At 1.3.21	£	£	28.2.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	8,568	(2,418)	626	6,776
<b>Restricted funds</b>				
Project fund	18,630	(1,439)	(626)	16,565
<b>TOTAL FUNDS</b>	<u>27,198</u>	<u>(3,857)</u>	<u>-</u>	<u>23,341</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	9,741	(12,159)	(2,418)
<b>Restricted funds</b>			
Project fund	80,734	(82,173)	(1,439)
<b>TOTAL FUNDS</b>	<u>90,475</u>	<u>(94,332)</u>	<u>(3,857)</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.20 £	Net movement in funds £	Transfers between funds £	At 28.2.21 £
<b>Unrestricted funds</b>				
General fund	235	24,263	(15,930)	8,568
<b>Restricted funds</b>				
Project fund	8,964	(6,264)	15,930	18,630
<b>TOTAL FUNDS</b>	<u>9,199</u>	<u>17,999</u>	<u>-</u>	<u>27,198</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,753	(18,490)	24,263
<b>Restricted funds</b>			
Project fund	22,916	(29,180)	(6,264)
<b>TOTAL FUNDS</b>	<u>65,669</u>	<u>(47,670)</u>	<u>17,999</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.20 £	Net movement in funds £	Transfers between funds £	At 28.2.22 £
<b>Unrestricted funds</b>				
General fund	235	21,845	(15,304)	6,776
<b>Restricted funds</b>				
Project fund	8,964	(7,703)	15,304	16,565
<b>TOTAL FUNDS</b>	<u>9,199</u>	<u>14,142</u>	<u>-</u>	<u>23,341</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,494	(30,649)	21,845
<b>Restricted funds</b>			
Project fund	103,650	(111,353)	(7,703)
<b>TOTAL FUNDS</b>	<u>156,144</u>	<u>(142,002)</u>	<u>14,142</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2022.

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	83,796	61,623
<b>Other trading activities</b>		
Fundraising events	6,584	1,802
Other receipts	95	2,244
	<u>6,679</u>	<u>4,046</u>
<b>Total incoming resources</b>	<b>90,475</b>	<b>65,669</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Sundries	770	1,820
Room hire	2,000	5,000
Project management costs	11,687	12,045
	<u>14,457</u>	<u>18,865</u>
<b>Charitable activities</b>		
Charitable activities	26,851	16,977
Project management fees	-	605
Grants	-	844
	<u>26,851</u>	<u>18,426</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	43,542	-
Pensions	2,568	-
Insurance	2,058	1,377
Postage and stationery	63	440
Advertising	810	1,200
Sundries	855	543
Carried forward	49,896	3,560

This page does not form part of the statutory financial statements

ZEBRAS CHILDREN AND ADULTS CHARITY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2022

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	2022	2021
	£	£
<b>Management</b>		
Brought forward	49,896	3,560
Repairs and renewals	990	4,552
Fixtures and fittings	1,005	1,257
Computer equipment	173	-
	<u>52,064</u>	<u>9,369</u>
<b>Governance costs</b>		
Accountancy fees	960	1,010
	<u>960</u>	<u>1,010</u>
Total resources expended	<u>94,332</u>	<u>47,670</u>
<b>Net (expenditure)/income</b>	<u>(3,857)</u>	<u>17,999</u>

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

England & Wales - Charity number 1171051

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# Accounts

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**REGISTERED COMPANY NUMBER: CE009585 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1171051**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2021  
FOR  
ZEBRAS CHILDREN AND ADULTS CHARITY**

Michael Filiou Ltd  
Chartered Certified Accountants  
[www.michaelfiliou.com](http://www.michaelfiliou.com)  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**ZEBRAS CHILDREN AND ADULTS CHARITY**

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FOR THE YEAR ENDED 28 FEBRUARY 2021**

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## **ZEBRAS CHILDREN AND ADULTS CHARITY**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2021**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 28 February 2021. The trustees have adopted the provisions of 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**

##### **Objectives and aims**

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

CE009585 (England and Wales)

##### **Registered Charity number**

1171051

##### **Registered office**

59B Lancaster Road  
Enfield  
Middlesex  
EN2 0BU

##### **Trustees**

Ms M N Frankland  
Ms E R Piercy  
Ms G Paschalis  
H Paschalis (appointed 11.3.20) (resigned 1.4.21)  
J P Ashton (resigned 1.3.21)  
D Cornhill (appointed 19.9.21)

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Mr Michael Filiou  
Chartered Certified Accountants  
Michael Filiou Ltd  
Chartered Certified Accountants  
www.michaelfiliou.com  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Zebras Children and Adults Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 19 October 2021 and signed on its behalf by:



Ms MN Frankland - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ZEBRAS CHILDREN AND ADULTS CHARITY**

---

**Independent examiner's report to the trustees of Zebras Children and Adults Charity ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2021.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Mr Michael Filiou  
Chartered Certified Accountants  
Michael Filiou Ltd  
Chartered Certified Accountants  
www.michaelfiliou.com  
Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

19 October 2021

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	38,963	22,660	61,623	17,207
Other trading activities	3	3,790	256	4,046	6,343
<b>Total</b>		<b>42,753</b>	<b>22,916</b>	<b>65,669</b>	<b>23,550</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	968	17,897	18,865	2,763
<b>Charitable activities</b>	5				
Grants		844	-	844	2,168
Charitable activities		8,876	11,283	20,159	7,596
Other		7,802	-	7,802	4,831
<b>Total</b>		<b>18,490</b>	<b>29,180</b>	<b>47,670</b>	<b>17,358</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>24,263</b>	<b>(6,264)</b>	<b>17,999</b>	<b>6,192</b>
Transfers between funds	15	(15,930)	15,930	-	-
Net movement in funds		8,333	9,666	17,999	6,192
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		235	8,964	9,199	3,007
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>8,568</b>	<b>18,630</b>	<b>27,198</b>	<b>9,199</b>

The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**STATEMENT OF FINANCIAL POSITION  
28 FEBRUARY 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	5,025	-	5,025	-
<b>CURRENT ASSETS</b>					
Debtors	13	1,000	-	1,000	-
Cash at bank		3,503	18,630	22,133	9,199
		<u>4,503</u>	<u>18,630</u>	<u>23,133</u>	<u>9,199</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(960)	-	(960)	-
<b>NET CURRENT ASSETS</b>		<u>3,543</u>	<u>18,630</u>	<u>22,173</u>	<u>9,199</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>8,568</u>	<u>18,630</u>	<u>27,198</u>	<u>9,199</u>
<b>NET ASSETS</b>		<u>8,568</u>	<u>18,630</u>	<u>27,198</u>	<u>9,199</u>
<b>FUNDS</b>	15				
Unrestricted funds				8,568	235
Restricted funds				18,630	8,964
<b>TOTAL FUNDS</b>				<u>27,198</u>	<u>9,199</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 28 February 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 28 February 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

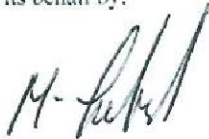
The notes form part of these financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**STATEMENT OF FINANCIAL POSITION - continued**  
**28 FEBRUARY 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 19 October 2021 and were signed on its behalf by:



M N Frankland - Trustee

The notes form part of these financial statements

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## ZEBRAS CHILDREN AND ADULTS CHARITY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 28 FEBRUARY 2021

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      - 20% on reducing balance

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

**2. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	<u>61,623</u>	<u>17,207</u>

**3. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Fundraising events	1,802	6,147
Other receipts	<u>2,244</u>	<u>196</u>
	<u>4,046</u>	<u>6,343</u>

**4. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Staff costs	-	1,245
Sundries	1,820	-
Room hire	5,000	379
Project management costs	12,045	-
Cost of voluntary receipts	-	1,139
	<u>18,865</u>	<u>2,763</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Grants	-	844	-	844
Charitable activities	<u>17,582</u>	<u>-</u>	<u>2,577</u>	<u>20,159</u>
	<u>17,582</u>	<u>844</u>	<u>2,577</u>	<u>21,003</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**6. GRANTS PAYABLE**

	2021	2020
	£	£
Grants	<u>844</u>	<u>2,168</u>

**7. SUPPORT COSTS**

	Management	Governance costs	Totals
	£	£	£
Other resources expended	6,792	1,010	7,802
Charitable activities	<u>2,577</u>	-	<u>2,577</u>
	<u>9,369</u>	<u>1,010</u>	<u>10,379</u>

**8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>1,257</u>	<u>-</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 28 February 2021 nor for the year ended 29 February 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 28 February 2021 nor for the year ended 29 February 2020.

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

**10. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	-	4,365
	<u>          </u>	<u>          </u>
	<u>          </u>	<u>4,365</u>

The average monthly number of employees during the year was as follows:

<b>2021</b>	<b>2020</b>
<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,370	14,837	17,207
Other trading activities	6,343	-	6,343
<b>Total</b>	<u>8,713</u>	<u>14,837</u>	<u>23,550</u>
<b>EXPENDITURE ON</b>			
Raising funds	2,763	-	2,763
<b>Charitable activities</b>			
Grants	2,168	-	2,168
Charitable activities	1,723	5,873	7,596
Other	4,831	-	4,831
<b>Total</b>	<u>11,485</u>	<u>5,873</u>	<u>17,358</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(2,772)</u>	<u>8,964</u>	<u>6,192</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	3,007	-	3,007

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

<b>11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>Total funds £</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>235</u>	<u>8,964</u>	<u>9,199</u>
<b>12. TANGIBLE FIXED ASSETS</b>			<b>Fixtures and fittings £</b>
<b>COST</b>			
Additions			<u>6,282</u>
<b>DEPRECIATION</b>			
Charge for year			<u>1,257</u>
<b>NET BOOK VALUE</b>			
At 28 February 2021			<u>5,025</u>
At 29 February 2020			<u>-</u>
<b>13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Rent deposit account		<u>1,000</u>	<u>-</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Accruals and deferred income	960	-
	<u>960</u>	<u>-</u>

**15. MOVEMENT IN FUNDS**

	At 1.3.20	Net movement in funds	Transfers between funds	At 28.2.21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	235	24,263	(15,930)	8,568
<b>Restricted funds</b>				
Project fund	8,964	(6,264)	15,930	18,630
<b>TOTAL FUNDS</b>	<u>9,199</u>	<u>17,999</u>	<u>-</u>	<u>27,198</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	42,753	(18,490)	24,263
<b>Restricted funds</b>			
Project fund	22,916	(29,180)	(6,264)
<b>TOTAL FUNDS</b>	<u>65,669</u>	<u>(47,670)</u>	<u>17,999</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.3.19 £	Net movement in funds £	At 29.2.20 £
<b>Unrestricted funds</b>			
General fund	3,007	(2,772)	235
<b>Restricted funds</b>			
Project fund	-	8,964	8,964
<b>TOTAL FUNDS</b>	<u>3,007</u>	<u>6,192</u>	<u>9,199</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,713	(11,485)	(2,772)
<b>Restricted funds</b>			
Project fund	14,837	(5,873)	8,964
<b>TOTAL FUNDS</b>	<u>23,550</u>	<u>(17,358)</u>	<u>6,192</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 28 FEBRUARY 2021**

**15. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.3.19 £	Net movement in funds £	Transfers between funds £	At 28.2.21 £
<b>Unrestricted funds</b>				
General fund	3,007	21,491	(15,930)	8,568
<b>Restricted funds</b>				
Project fund	-	2,700	15,930	18,630
<b>TOTAL FUNDS</b>	<u>3,007</u>	<u>24,191</u>	<u>-</u>	<u>27,198</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	51,466	(29,975)	21,491
<b>Restricted funds</b>			
Project fund	37,753	(35,053)	2,700
<b>TOTAL FUNDS</b>	<u>89,219</u>	<u>(65,028)</u>	<u>24,191</u>

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

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**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 28 February 2021.

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	61,623	17,207
<b>Other trading activities</b>		
Fundraising events	1,802	6,147
Other receipts	2,244	196
	<u>4,046</u>	<u>6,343</u>
<b>Total incoming resources</b>	<b>65,669</b>	<b>23,550</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Cost of fundraising	-	1,245
Sundries	1,820	-
Room hire	5,000	379
Project management costs	12,045	-
Cost of voluntary receipts	-	1,139
	<u>18,865</u>	<u>2,763</u>
<b>Charitable activities</b>		
Charitable activities	16,977	7,596
Project management fees	605	-
Grants	844	2,168
	<u>18,426</u>	<u>9,764</u>
<b>Support costs</b>		
<b>Management</b>		
Wages	-	3,120
Insurance	1,377	-
Telephone	-	117
Postage and stationery	440	1,054
Carried forward	1,817	4,291

This page does not form part of the statutory financial statements

**ZEBRAS CHILDREN AND ADULTS CHARITY**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021**

	2021	2020
	£	£
<b>Management</b>		
Brought forward	1,817	4,291
Advertising	1,200	-
Sundries	543	540
Repairs and renewals	4,552	-
Fixtures and fittings	1,257	-
	<u>9,369</u>	<u>4,831</u>
<b>Governance costs</b>		
Accountancy fees	1,010	-
	<u>1,010</u>	<u>-</u>
Total resources expended	<u>47,670</u>	<u>17,358</u>
<b>Net income</b>	<u>17,999</u>	<u>6,192</u>

This page does not form part of the statutory financial statements