

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**

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ZEBRAS CHILDREN AND ADULTS CHARITY

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FOR THE YEAR ENDED 28 FEBRUARY 2022**

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ZEBRAS CHILDREN AND ADULTS CHARITY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 28 FEBRUARY 2022

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

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mr Michael Filiou
Chartered Certified Accountants
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STATEMENT OF TRUSTEES' RESPONSIBILITIES

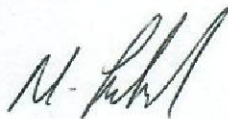
The trustees (who are also the directors of Zebras Children and Adults Charity for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted 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 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 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
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Michael Filiou Ltd
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81 High Street
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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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	4,415	79,381	83,796	61,623
Other trading activities	3	5,326	1,353	6,679	4,046
Total		9,741	80,734	90,475	65,669
EXPENDITURE ON					
Raising funds	4	1,628	12,829	14,457	18,865
Charitable activities	5				
Grants		-	-	-	844
Charitable activities		7,809	68,020	75,829	20,159
Other		2,722	1,324	4,046	7,802
Total		12,159	82,173	94,332	47,670
NET INCOME/(EXPENDITURE)		(2,418)	(1,439)	(3,857)	17,999
Transfers between funds	15	626	(626)	-	-
Net movement in funds		(1,792)	(2,065)	(3,857)	17,999
RECONCILIATION OF FUNDS					
Total funds brought forward		8,568	18,630	27,198	9,199
TOTAL FUNDS CARRIED FORWARD		6,776	16,565	23,341	27,198

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 £
FIXED ASSETS					
Tangible assets	12	4,020	694	4,714	5,025
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	14	(960)	(234)	(1,194)	(960)
NET CURRENT ASSETS		<u>2,756</u>	<u>15,871</u>	<u>18,627</u>	<u>22,173</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,776</u>	<u>16,565</u>	<u>23,341</u>	<u>27,198</u>
NET ASSETS		<u>6,776</u>	<u>16,565</u>	<u>23,341</u>	<u>27,198</u>
FUNDS	15				
Unrestricted funds				6,776	8,568
Restricted funds				16,565	18,630
TOTAL FUNDS				<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

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

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

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	<u>83,796</u>	<u>61,623</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	6,584	1,802
Other receipts	95	2,244
	<u>6,679</u>	<u>4,046</u>

4. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
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>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
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	Totals
	£	costs	£
Other resources expended	3,086	960	4,046
Charitable activities	48,978	-	48,978
	<u> </u>	<u> </u>	<u> </u>
	52,064	960	53,024
	<u> </u>	<u> </u>	<u> </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

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

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

	2022 2	2021 -
Staff	<u>2</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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	38,963	22,660	61,623
Other trading activities	<u>3,790</u>	<u>256</u>	<u>4,046</u>
Total	42,753	22,916	65,669
EXPENDITURE ON			
Raising funds	968	17,897	18,865
Charitable activities			
Grants	844	-	844
Charitable activities	<u>8,876</u>	<u>11,283</u>	<u>20,159</u>
Other	<u>7,802</u>	<u>-</u>	<u>7,802</u>
Total	18,490	29,180	47,670
NET INCOME/(EXPENDITURE)	<u>24,263</u>	<u>(6,264)</u>	<u>17,999</u>
Transfers between funds	<u>(15,930)</u>	<u>15,930</u>	<u>-</u>
Net movement in funds	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 £
RECONCILIATION OF FUNDS			
Total funds brought forward	235	8,964	9,199
TOTAL FUNDS CARRIED FORWARD	<u>8,568</u>	<u>18,630</u>	<u>27,198</u>

12. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 March 2021	6,282	-	6,282
Additions	<u>-</u>	<u>867</u>	<u>867</u>
At 28 February 2022	<u>6,282</u>	<u>867</u>	<u>7,149</u>
DEPRECIATION			
At 1 March 2021	1,257	-	1,257
Charge for year	<u>1,005</u>	<u>173</u>	<u>1,178</u>
At 28 February 2022	<u>2,262</u>	<u>173</u>	<u>2,435</u>
NET BOOK VALUE			
At 28 February 2022	<u>4,020</u>	<u>694</u>	<u>4,714</u>
At 28 February 2021	<u>5,025</u>	<u>-</u>	<u>5,025</u>

ZEBRAS CHILDREN AND ADULTS CHARITY

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

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Rent deposit account	<u>1,000</u>	<u>1,000</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	234	-
Accruals and deferred income	<u>960</u>	<u>960</u>
	<u>1,194</u>	<u>960</u>

15. MOVEMENT IN FUNDS

	At 1.3.21	Net movement in funds	Transfers between funds	At 28.2.22
	£	£	£	£
Unrestricted funds				
General fund	8,568	(2,418)	626	6,776
Restricted funds				
Project fund	18,630	(1,439)	(626)	16,565
TOTAL FUNDS	<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
	£	£	£
Unrestricted funds			
General fund	9,741	(12,159)	(2,418)
Restricted funds			
Project fund	80,734	(82,173)	(1,439)
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	235	24,263	(15,930)	8,568
Restricted funds				
Project fund	8,964	(6,264)	15,930	18,630
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	42,753	(18,490)	24,263
Restricted funds			
Project fund	22,916	(29,180)	(6,264)
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	235	21,845	(15,304)	6,776
Restricted funds				
Project fund	8,964	(7,703)	15,304	16,565
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	52,494	(30,649)	21,845
Restricted funds			
Project fund	103,650	(111,353)	(7,703)
TOTAL FUNDS	<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

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	83,796	61,623
Other trading activities		
Fundraising events	6,584	1,802
Other receipts	95	2,244
	<u>6,679</u>	<u>4,046</u>
Total incoming resources	90,475	65,669
EXPENDITURE		
Raising donations and legacies		
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>
Charitable activities		
Charitable activities	26,851	16,977
Project management fees	-	605
Grants	-	844
	<u>26,851</u>	<u>18,426</u>
Support costs		
Management		
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**

	2022 £	2021 £
Management		
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>
Governance costs		
Accountancy fees	960	1,010
Total resources expended	<u>94,332</u>	<u>47,670</u>
Net (expenditure)/income	<u>(3,857)</u>	<u>17,999</u>

This page does not form part of the statutory financial statements