

ZEBRAS CHILDREN AND ADULTS CHARITY

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FOR THE YEAR ENDED 28 FEBRUARY 2023**

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

Michael Filiou Ltd
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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

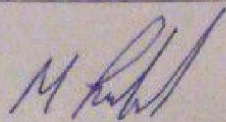
Ms M N Frankland
Ms E R Piercy
Ms G Paschalis
D Cornhill

Independent Examiner

Mr Michael Filiou
Michael Filiou Ltd
Chartered Certified Accountants
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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

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26 April 2023

ZEBRAS CHILDREN AND ADULTS CHARITY

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

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,646	93,951	99,597	83,796
Other trading activities	3	1,895	-	1,895	6,679
Total		7,541	93,951	101,492	90,475
EXPENDITURE ON					
Raising funds	4	752	16,192	16,944	14,457
Charitable activities	5				
Charitable activities		8,202	75,870	84,072	75,829
Other		1,172	1,896	3,068	4,046
Total		10,126	93,958	104,084	94,332
NET INCOME/(EXPENDITURE)		(2,585)	(7)	(2,592)	(3,857)
Transfers between funds	14	1,174	(1,174)	-	-
Net movement in funds		(1,411)	(1,181)	(2,592)	(3,857)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,776	16,565	23,341	27,198
TOTAL FUNDS CARRIED FORWARD		5,365	15,384	20,749	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 £
FIXED ASSETS					
Tangible assets	11	3,216	555	3,771	4,714
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	13	(959)	(563)	(1,522)	(1,194)
NET CURRENT ASSETS		<u>2,149</u>	<u>14,829</u>	<u>16,978</u>	<u>18,627</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,365</u>	<u>15,384</u>	<u>20,749</u>	<u>23,341</u>
NET ASSETS		<u>5,365</u>	<u>15,384</u>	<u>20,749</u>	<u>23,341</u>
FUNDS	14				
Unrestricted funds				5,365	6,776
Restricted funds				15,384	16,565
TOTAL FUNDS				<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

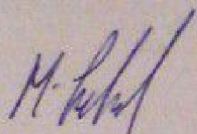
- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its 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

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

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

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**

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	99,597	83,796

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	1,895	6,584
Other receipts	-	95
	1,895	6,679

4. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Sundries	442	770
Room hire	5,197	2,000
Project management costs	11,305	11,687
	16,944	14,457

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Charitable activities	31,563	52,509	84,072

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
	<u>54,425</u>	<u>1,152</u>	<u>55,577</u>

7. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	<u>943</u>	<u>1,178</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 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
	<u>50,422</u>	<u>46,110</u>

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

	2023	2022
Staff	<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 2023**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,415	79,381	83,796
Other trading activities	5,326	1,353	6,679
Total	<u>9,741</u>	<u>80,734</u>	<u>90,475</u>
 EXPENDITURE ON			
Raising funds	1,628	12,829	14,457
Charitable activities			
Charitable activities	7,809	68,020	75,829
Other	2,722	1,324	4,046
Total	<u>12,159</u>	<u>82,173</u>	<u>94,332</u>
 NET INCOME/(EXPENDITURE)	 (2,418)	 (1,439)	 (3,857)
Transfers between funds	626	(626)	-
Net movement in funds	<u>(1,792)</u>	<u>(2,065)</u>	<u>(3,857)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	8,568	18,630	27,198
 TOTAL FUNDS CARRIED FORWARD	 <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 £
COST			
At 1 March 2022 and 28 February 2023	<u>6,282</u>	<u>867</u>	<u>7,149</u>
DEPRECIATION			
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>
NET BOOK VALUE			
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 £
Unrestricted funds				
General fund	6,776	(2,585)	1,174	5,365
Restricted funds				
Project fund	16,565	(7)	(1,174)	15,384
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	7,541	(10,126)	(2,585)
Restricted funds			
Project fund	93,951	(93,958)	(7)
TOTAL FUNDS	<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 £
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>

Comparative 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 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 £
Unrestricted funds				
General fund	8,568	(5,003)	1,800	5,365
Restricted funds				
Project fund	18,630	(1,446)	(1,800)	15,384
TOTAL FUNDS	<u>27,198</u>	<u>(6,449)</u>	<u>-</u>	<u>20,749</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	17,282	(22,285)	(5,003)
Restricted funds			
Project fund	174,685	(176,131)	(1,446)
TOTAL FUNDS	<u>191,967</u>	<u>(198,416)</u>	<u>(6,449)</u>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	99,597	83,796
Other trading activities		
Fundraising events	1,895	6,584
Other receipts	-	95
	<u>1,895</u>	<u>6,679</u>
Total incoming resources	101,492	90,475
 EXPENDITURE		
Raising donations and legacies		
Sundries	442	770
Room hire	5,197	2,000
Project management costs	11,305	11,687
	<u>16,944</u>	<u>14,457</u>
 Charitable activities		
Charitable activities	31,563	26,851
 Support costs		
Management		
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
	<u>54,425</u>	<u>52,064</u>
 Governance costs		
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

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

This page does not form part of the statutory financial statements