

**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  
Chartered Certified Accountants  
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Salisbury House  
81 High Street  
Potters Bar  
Hertfordshire  
EN6 5AS

**ZEBRAS CHILDREN AND ADULTS CHARITY**

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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

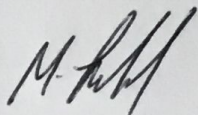
#### **Trustees**

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

#### **Independent Examiner**

Mr Michael Filiou  
Michael Filiou Ltd  
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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

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18 October 2024

**ZEBRAS CHILDREN AND ADULTS CHARITY**

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

		Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
	Notes				
<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>-</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>		<b>22,537</b>	<b>(12,019)</b>	<b>10,518</b>	(2,592)
Transfers between funds	14	<b>(1,835)</b>	<b>1,835</b>	<b>-</b>	-
<b>Net movement in funds</b>		<b>20,702</b>	<b>(10,184)</b>	<b>10,518</b>	(2,592)
<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 £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	3,164	791	3,955	3,771
<b>CURRENT ASSETS</b>					
Debtors	12	1,000	-	1,000	1,000
Cash at bank		22,862	3,915	26,777	17,500
		<u>23,862</u>	<u>3,915</u>	<u>27,777</u>	<u>18,500</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(959)	494	(465)	(1,522)
<b>NET CURRENT ASSETS</b>		<u>22,903</u>	<u>4,409</u>	<u>27,312</u>	<u>16,978</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>26,067</u>	<u>5,200</u>	<u>31,267</u>	<u>20,749</u>
<b>NET ASSETS</b>		<u>26,067</u>	<u>5,200</u>	<u>31,267</u>	<u>20,749</u>
<b>FUNDS</b>	14				
Unrestricted funds				26,067	5,365
Restricted funds				<u>5,200</u>	<u>15,384</u>
<b>TOTAL FUNDS</b>				<u>31,267</u>	<u>20,749</u>

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



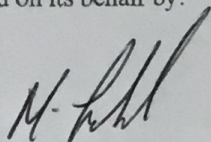
**ZEBRAS CHILDREN AND ADULTS CHARITY**

**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**

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

**3. OTHER TRADING ACTIVITIES**

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

**4. RAISING FUNDS**

**Raising donations and legacies**

	<b>2024</b>	2023
	<b>£</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

**5. CHARITABLE ACTIVITIES COSTS**

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

**6. SUPPORT COSTS**

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

**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
	<b>£</b>	£
Depreciation - owned assets	<b>989</b>	943
	<u><u>          </u></u>	<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
	<b>£</b>	£
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>50,307</u></u>	<u><u>50,422</u></u>

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

	<b>2024</b>	2023
	<b>2</b>	2
Staff	<u><u>          </u></u>	<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
<b>Total</b>	<u>7,541</u>	<u>93,951</u>	<u>101,492</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>	<u>10,126</u>	<u>93,958</u>	<u>104,084</u>
<b>NET INCOME/(EXPENDITURE)</b>	(2,585)	(7)	(2,592)
<b>Transfers between funds</b>	<u>1,174</u>	<u>(1,174)</u>	<u>-</u>
<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>	<u><u>5,365</u></u>	<u><u>15,384</u></u>	<u><u>20,749</u></u>

**11. TANGIBLE FIXED ASSETS**

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

**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**

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

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

	<b>2024</b>	2023
	<b>£</b>	£
Other creditors	<b>465</b>	466
Accruals and deferred income	-	1,056
	<u><u>465</u></u>	<u><u>1,522</u></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	<b>5,365</b>	<b>22,537</b>	<b>(1,835)</b>	<b>26,067</b>
<b>Restricted funds</b>				
Project fund	<b>15,384</b>	<b>(12,019)</b>	<b>1,835</b>	<b>5,200</b>
	<u><u>20,749</u></u>	<u><u>10,518</u></u>	<u><u>-</u></u>	<u><u>31,267</u></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	<b>44,609</b>	<b>(22,072)</b>	<b>22,537</b>
<b>Restricted funds</b>			
Project fund	<b>120,849</b>	<b>(132,868)</b>	<b>(12,019)</b>
	<u><u>165,458</u></u>	<u><u>(154,940)</u></u>	<u><u>10,518</u></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