

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**

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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

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
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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**

A handwritten signature in black ink, appearing to read 'M. Frankland', written in a cursive style.

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 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

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14 May 2025

ZEBRAS CHILDREN AND ADULTS CHARITY

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

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

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

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:

A handwritten signature in black ink, appearing to be 'M. Frankland', written in a cursive style.

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

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**

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	52,554	162,765

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	2,339	2,693

4. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Sundries	643	496
Room hire	8,915	11,179
Project management costs	25,677	29,733
	35,235	41,408

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 6)	Totals
	£	£	£
Charitable activities	26,102	19,281	45,383

6. SUPPORT COSTS

	Management	Finance	Human resources	Totals
	£	£	£	£
Other resources expended	1,776	-	-	1,776
Charitable activities	18,476	417	388	19,281
	20,252	417	388	21,057

ZEBRAS CHILDREN AND ADULTS CHARITY

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

7. NET INCOME/(EXPENDITURE)

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

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

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

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

	2025	2024
	2	2
Staff	<u><u> </u></u>	<u><u> </u></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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,916	120,849	162,765
Other trading activities	2,693	-	2,693
Total	<u>44,609</u>	<u>120,849</u>	<u>165,458</u>
 EXPENDITURE ON			
Raising funds	2,846	38,562	41,408
Charitable activities			
Charitable activities	18,004	93,867	111,871
Other	1,222	439	1,661
Total	<u>22,072</u>	<u>132,868</u>	<u>154,940</u>
 NET INCOME/(EXPENDITURE)	22,537	(12,019)	10,518
Transfers between funds	<u>(1,835)</u>	<u>1,835</u>	<u>-</u>
Net movement in funds	20,702	(10,184)	10,518
 RECONCILIATION OF FUNDS			
Total funds brought forward	5,365	15,384	20,749
 TOTAL FUNDS CARRIED FORWARD	<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 £
COST			
At 1 March 2024	7,021	1,301	8,322
Additions	1,158	-	1,158
At 28 February 2025	8,179	1,301	9,480
DEPRECIATION			
At 1 March 2024	3,857	510	4,367
Charge for year	864	158	1,022
At 28 February 2025	4,721	668	5,389
NET BOOK VALUE			
At 28 February 2025	3,458	633	4,091
At 29 February 2024	3,164	791	3,955

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Rent deposit account	1,000	1,000

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
	3,842	465

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 £
Unrestricted funds				
General fund	26,067	(7,465)	(3,744)	14,858
Restricted funds				
Project fund	5,200	(20,036)	3,744	(11,092)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	29,946	(37,411)	(7,465)
Restricted funds			
Project fund	24,947	(44,983)	(20,036)
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	5,365	22,537	(1,835)	26,067
Restricted funds				
Project fund	15,384	(12,019)	1,835	5,200
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	44,609	(22,072)	22,537
Restricted funds			
Project fund	120,849	(132,868)	(12,019)
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	5,365	15,072	(5,579)	14,858
Restricted funds				
Project fund	15,384	(32,055)	5,579	(11,092)
TOTAL FUNDS	<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**

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 £
Unrestricted funds			
General fund	74,555	(59,483)	15,072
Restricted funds			
Project fund	145,796	(177,851)	(32,055)
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	52,554	162,765
Other trading activities		
Fundraising events	2,339	2,693
Total incoming resources	54,893	165,458
EXPENDITURE		
Raising donations and legacies		
Sundries	643	496
Room hire	8,915	11,179
Project management costs	25,677	29,733
	35,235	41,408
Charitable activities		
Charitable activities	26,102	58,230
Support costs		
Management		
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
	20,252	55,048
Finance		
Bank charges	417	170
Human resources		
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**

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

This page does not form part of the statutory financial statements