

TOP KIDS

England & Wales · Charity number 1175282

Details

Status Registered

Legal form CIO

Registered 2017-10-20

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

Contact

Address C/O 8 Leys Road
Torquay
TQ2 6ED

Phone 07920499156

Email office@topkids.org.uk

Website www.topkids.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:4.1. THE RELIEF OF POVERTY, IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING FINANCIAL ASSISTANCE AND PRACTICAL SUPPORT FOR ORPHANS AND IMPOVERISHED FOSTER FAMILIES PRINCIPALLY, BUT NOT EXCLUSIVELY, IN BELARUS; AND 4.2 THE ADVANCEMENT OF EDUCATION IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING SUPPORT BY THE EDUCATION OF ORPHANS PRINCIPALLY, BUT NOT EXCLUSIVELY, IN BELARUS.

Activities: THE RELIEF OF POVERTY, IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING FINANCIAL ASSISTANCE AND PRACTICAL SUPPORT FOR ORPHANS AND IMPOVERISHED FOSTER FAMILIES PRINCIPALLY, BUT NOT EXCLUSIVELY, IN BELARUS; AND THE ADVANCEMENT OF EDUCATION IN PARTICULAR (BUT WITHOUT LIMITATION) BY PROVIDING SUPPORT BY THE EDUCATION OF ORPHANS PRINCIPALLY, BUT NOT EXCLUSIVELY, IN BELARUS

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- Belarus

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£19,294	£31,211	-	-
2023-12-31	£36,696	£23,252	-	-
2022-12-31	£31,524	£59,686	-	-
2021-12-31	£51,523	£24,330	-	-
2020-12-31	£23,360	£24,787	-	-

Trustees

Name	Role	Appointed
Dr Glen Baker	Chair	2017-10-07
SUZANNE WESLEY		2022-02-02

TOP KIDS

England & Wales - Charity number 1175282

Accounts

TOP KIDS

YEAR ENDED 31 DECEMBER 2024

TOP KIDS

Report and Accounts

Year ended 31 December 2024

TOP KIDS
YEAR ENDED 31 DECEMBER 2024

Trustees

G Baker
N Duggan
S Wesley

Charity Secretary

G Baker

Governing Document

Constitution -
7th October 2017

Charity Registration Number

1175282

Registered Office

8 Leys Road
Torquay
TQ2 6ED

Bankers

Co-operative Bank

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TOP KIDS

YEAR ENDED 31 DECEMBER 2024

Trustee Report

The Trustees have pleasure in submitting the Report and Accounts for the year ending 31st December 2024.

Structure, Governance and Management

Top Kids is a registered charity, charity number 1175282, and a Charitable Incorporated Organisation (CIO). Its constitution is dated 7th October 2017 and it became a registered charity on the 20th October 2017.

The objectives of Top Kids are for the benefit of the public and principally to relieve hardship and poverty and advance the education of orphans in Belarus. Our in-country support is directed from "the Dream Home", purchased in 2010, upgrading this old college has been a fairly large undertaking but with a lot of support and voluntary help, we now have a very nice place for a lot of our activities and events. There are still some areas to be completed and a new roof would be nice but it doesn't leak and every room is functional. It has now been transformed into a great base to work from and grow the vision; as well as being a place to provide rest and support to orphans and foster families. Literally, hundreds of people have visited over the years and many have stayed for a week or two.

Trustees

The Trustees of Top Kids are all UK based. They hold regular meetings to agree broad strategy and areas of activity for the charity, including consideration of grant making, investments, reserves and risk management policies and performance. Our strategy is very much dependent on the advice given by our Team within are integral in the delivery of front-line support.

New Trustees are appointed by the existing trustees. The constitution provides for a minimum of three with no maximum.

Achievements and Performance

We are immensely grateful for all the donations we have received throughout the year. We recognise that there are many charities needing support in these challenging times and so every donation is valuable.

2024 was a challenging year due to the international sanctions imposed on Belarus and the need to find alternative way to transfer funds. Thankfully, we were able to continue in our support for orphan children and the foster parents who care for them – physically, financially, and pastorally. We achieved this through our various projects and initiatives, including:

Family holidays: Our team of volunteers in Belarus prepared a special program of activities in a fantastic location. The holidays were a valuable time of relaxation for foster parents and a lot of fun for the children. Living in the same place and having quality time together enabled us to understand their challenges and how we might be able to continue our support.

Family Fun Days: Great friendships are formed when we spend fun times together. International Children's Day is a good reason to celebrate outside, with inflatable activities for the children and an opportunity for the parents to relax. These are memories that the families really appreciate.

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YEAR ENDED 31 DECEMBER 2024

Parent Days: Imagine caring for up to ten children every day! The foster parents are amazing people and so it is our pleasure to bring them together for a day of relaxation and good food, to show some appreciation for everything they do for the children. It is particularly important to honour them and encourage them. They express deep gratitude for these times, saying that it is food for their soul.

Parties: Christmas and New Year are incredibly special times for families. Each year we have worked hard to make the Dream Home a special place to celebrate together. Much of November is taken up to fix the decorations and lighting displays and to purchase gifts for each of the children. We have a lot of fun, with games and competitions. We encourage the children to participate with their talents of dancing, singing, and recitations. We prepare delicious food and, of course, the children wait in great anticipation for their presents.

Celebrating birthdays:

Making the children feel special is especially important and their birthdays are a great opportunity. We live in an age where everything is so digital but there is something precious about receiving a card in the post with your name on it! The cost is minimal, but the value is priceless. One child, in her teens, showed us how she had kept our birthday cards from every year.

Back to School:

This is an extremely expensive time for foster parents. Every child in the country needs to look their best for the new school year. It is a particularly important part of the culture, and we absolutely want our children to be the same. So, the parents need to buy new clothes, new shoes and all the books that are required. This is a particularly important help for families.

Welcome to the Family:

Receiving a new child into the family is also an expensive moment for foster parents. Coming with very few possessions means that even the most basic things need to be purchased. With no specific financial help, the parents must use their own limited funds, so we help to ease.

New Team members:

As a charity we are completely dependent on our team working within Belarus. It is invaluable that we can trust their judgment of needs and take the initiative on our behalf and with our approval. It is also important that we find new people with the same heart to help and support the families, so that we can secure the future of our projects and also expand on them.

To this end we have found an excellent couple who are Belarusian and have been foster parents themselves for over twenty years. They currently care for seven children and so they come with a wealth of experience. Our team have known them personally for over fifteen years and we have been supporting them, as a family, during that time. This is a particularly important development for our charity.

Foster fathers:

The responsibility of a father and his relationship with the children is vitally important in the stable their development and especially for the orphan children where, for many, father was an alcoholic who died prematurely. We support foster fathers and help them to understand the importance of their role and relationship with the children.

Going to college:

Many children struggle with their education because of the traumas that they have had to deal with in their young life. This results in them leaving the family and going to college at fifteen, to learn some practical skills for future work. At such a young age, they are not ready for this freedom and so we try to help them to be strong and make good choice

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YEAR ENDED 31 DECEMBER 2024

in their life, reinforcing the foundations that have been laid within the family. We also try to stay connected, so that the know they are not forgotten.

Home Investment:

A foster family's ability to care for more children is often limited by the physical space and facilities within their home. We look at ways to raise funds and provide grants to help with their home improvements. We also help by purchasing kitchen equipment that will make their work a bit easier.

Dream Home base:

Our base home has been upgraded to provide more and better facilities for the families when they visit and for the family who will be moving in soon. These improvements include: a new entrance; an internal courtyard and an electric heating boiler for part of the building, which will help to reduce the heating costs.

Future plans:

We are continually looking to develop new support projects, based on our observations.

Born in the Heart:

This will be a new project about attachment, love, and acceptance. For children raised in their biological family these vital connections are the anchor for their soul but for orphan and social orphan children, they need to be developed. A child who is 'Born in the Heart' can know and experience the same attachment, love and acceptance as a child who was born in the womb. For many of our children this is true. We want to reinforce these anchors and help to develop them for every child.

New building:

With plans to have a foster family live permanently in the Dream Home, we will need more accommodation to continue and develop our family holidays and times of rest. This is part of ongoing succession planning. Planning permission has been secured for a new block, and the foundations have been laid.

Victims of Abuse:

Tragically, many of our children have suffered abuse in one form or another. Through our many years of experience and support for victims of abuse, this continues to be a huge issue, and we need to develop new ways of reaching out to those who have never found the support they need and long for.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the charity's commitment to the community in which it is based, its achievements during the year and its future plans; it is their opinion that this satisfies the requirements of Public Benefit.

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YEAR ENDED 31 DECEMBER 2024

Financial Review

The Trustees have endeavored to ensure that the maximum amount of money possible is expended on the work of the charity. The Trustees continue to have overall responsibility for governance and accountability. The trustees continue to make strategic decisions based upon the financial position of the charity by reference to the available financial information provided to them.

Incoming resources are usually derived from voluntary contributions received from individuals, churches and other organisations, as well as occasional fundraising activity by volunteers and from visiting teams' contributions to cover their in-country accommodation, food and travel costs (although this latter source has, of course, been closed to us since 2019).

As a registered charity we also receive benefit from The Government's Gift Aid Scheme.

Reserves Policy

The charity's current levels of unrestricted reserves are now well below 50% of normal annual expenditure.

Trustees continue to look at ways of increasing income in order to ensure these returns to acceptable levels.

Going Concern

The trustees, having reviewed all financial and other obligations, they expect the charity to continue to operate as normal for the foreseeable future. It is able to meet its obligations as they fall due, and there are no plans to close the charity or to significantly curtail its operations.

Grant Making Policy

Gifts to individuals, families and external organisations are considered on the basis of need and the fulfilment of its charitable objectives, in line with its Grant Making Policy.

Risk Assessment

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate these. All major insurance risks are subject to normal volunteer insurance.

Contractual risks are reviewed before being entered into to assess their impact on the charity's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the Trustees in conjunction with volunteers responsible for the area of activity.

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YEAR ENDED 31 DECEMBER 2024

Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and UK Accounting Standards. The law applicable to charities in England and Wales require that trustees provide financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles of the Charities SORP;

make judgements and estimates that are reasonable and prudent;

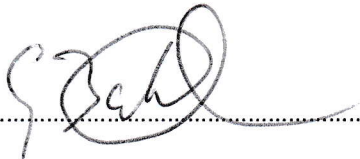
state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping financial records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 5th October 2025 and signed on their behalf by:

Glen Baker
Trustee





CHARITY COMMISSION
FOR ENGLAND AND WALES

**Independent examiner's report on the
accounts**

Section A Independent Examiner's Report

Report to the trustees Charity Name
TOP KIDS

On accounts for the year ended 31st DECEMBER 2024 Charity no
(if any) 1175282

Set out on pages ~~10-12~~ 10-15 (inserted to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 30/06/2024.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: J. Suffolk Date: 29/9/2025

Name: JANICE SUFFOLK

Relevant professional qualification(s) or body (if any):

AIAB

TOP KIDS

YEAR ENDED 31 DECEMBER 2024

Address:

30 Berenda Drive
Longwell Green
BS30 9YX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NIL

TOP KIDS
YEAR ENDED 31 DECEMBER 2024

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
INCOMING RESOURCES				
Donations & Legacies	19,270	-	19,270	36,600
Charitable Activities	-	-	-	-
Investments	-	-	-	-
Trading Activities	-	-	-	-
Other	24	-	24	95
Total incoming resources	19,294	-	19,294	36,696
EXPENDITURE ON				
Charitable Activities	30,785	-	30,785	21,510
Raising Funds	-	-	-	-
Other Activities	-	-	-	-
Support	426	-	426	1,742
Total resources used	31,211	-	31,211	23,252
Net Incoming / Outgoing Resources	-11,917	-	-11,917	13,444
Fund Transfers In	-	-	-	-
Fund Transfers Out	-	-	-	-
Net movement in funds	-11,917	-	-11,917	13,444
Reconciliation of funds:				
Total Funds Brought Forward	1,045	-	14,489	1,045
Total Funds Carried Forward	-10,872	-	2,572	14,489
Represented By				
General (Unrestricted)	-10,872	-	2,572	1,045
Reserve (Designated)	-	-	-	-

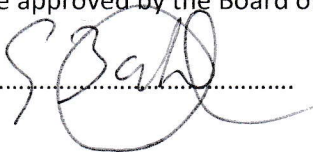
TOP KIDS

YEAR ENDED 31 DECEMBER 2024

BALANCE SHEET

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Current Assets				
Cash	8,390	-	8,390	15,844
Accounts Receivable	484	-	484	904
Prepayments	0	-	-	-
Total	8,873	-	8,873	16,748
Non-Current Assets				
Fixed Assets	-	-	-	-
Investments	-	-	-	-
Total	-	-	-	-
Current Liabilities				
Accounts Payable	6,301	-	6,301	2,259
Deferred Income	-	-	-	0
Total	6,301	-	6,301	2,259
Non-Current Liabilities				
Long Term Loan / Mortgage	-	-	-	-
Total	-	-	-	-
Total Net Assets (Assets Minus Liabilities)	2,572	0	2,572	14,489
Represented By				
General (Unrestricted)	2,572	0	2,572	14,489
Reserve (Designated)	0	0	0	0
Total	2,572	0	2,572	14,489

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Signed – Glen Baker 
Trustee

Date 5th October 2025

TOP KIDS
YEAR ENDED 31 DECEMBER 2024

CASH FLOW STATEMENT

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	(7,454)	8,627
Cash flows from investing activities:		
Dividends, interest and rents from investments	-	-
Purchase of investments	-	-
Net cash provided by/(used in) investing activities	-	-
Change in cash and equivalents in the reporting period	(7,454)	8,627
Cash and equivalents at the beginning of the year	15,844	7,216
Cash and cash equivalents at the end of the year	8,390	15,844

The charity has no borrowings and an 'Analysis of changes in net debt' has not been presented

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024	2023
Net income/(expenditure) for the reporting period	(11,917)	13,444
<i>(as per the statement of financial activities)</i>		
Adjustments for:		
Depreciation charges and provisions for impairment	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	421	602
Increase/(decrease) in creditors	(4,042)	(421)
Net cash provided by (used in) operating activities	(15,538)	13,624

Note b: Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank with immediate access	8,390	13,596
Petty cash	-	2,247
Total cash and cash equivalents	8,390	15,844

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YEAR ENDED 31 DECEMBER 2024

1. Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting for Charities 2015. The following are the accounting policies which have been applied in dealing with material items: -

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenues and Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenues and Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless on when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available for purposes directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they are used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalized and depreciated over their estimated useful life unless they cost less than £2,500 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Not depreciated
Equipment	Between 3 and 7 years

e) Taxation:

A registered charity which is exempt from taxation under the Income & Corporation Taxes Acts.

TOP KIDS

YEAR ENDED 31 DECEMBER 2024

2. Voluntary income

	General	Designated	Total	Prior Year
	Fund	Funds	Funds	Total Funds
Donations - Individuals	8,117	0	8,117	13,682
Donations - Non-personal	9,590	0	9,590	20,550
Gift Aid Reclaim	1,563	0	1,563	2,368
TOTAL	19,270	0	19,270	36,600

3. Debtors & Prepayments

	General	Restricted	Total	Prior Year
	Fund	Funds	Funds	Total Funds
Gift Aid Reclaim	484	-	484	404
Other Debtors	-	-	-	500
	484	-	484	904

4. Creditors: liabilities falling due within one year

	General	Restricted	Total	Prior Year
	Fund	Funds	Funds	Total Funds
Credit Cards	5,301	-	5,301	2,259
Other Creditors	1,000	-	1,000	-
	6,301	-	6,301	2,259

5. Funds

Fund movement by type

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
General	14,489	19,294	31,211	-	2,572
Reserve	-	-	-	-	-
TOTAL	14,489	19,294	31,211	-	2,572

TOP KIDS

YEAR ENDED 31 DECEMBER 2024

Analysis of income and expenditure			
	2024	2023	
Actual Income			
Donations	17,707	34,232	
Gift Aid Reclaim	1,563	2,368	
Other Income	24.28	95	
TOTAL	19,294	36,696	
Expenditure			
Charitable Activities			
Grants & Support	3,166	1,970	
Building Repairs & Maintenance	1,874	1,264	
Dream House Supplies	14,627	10,356	
Equipment & Purchases	2,852	1,338	
Families Support Events	698	0	
Med. Insurance & Residence Fees	-	294	
Office Supplies	105	0	
Personnel	1,650	3,583	
Phone & Internet	711	390	
Projects	-	18	
Utilities	2,415	1,369	
Vehicle costs	889	927	
	28,986	21,510	
Support Costs			
Bank Charges	1,531	1,043	
Expenses - Meetings	-	11	
General	-	4	
Insurance	268	258	
Software costs	426	426	
	2,225	1,742	
Total Expenditure	31,211	23,252	
Net movement in funds	-11,917	13,444	

TOP KIDS

England & Wales - Charity number 1175282

Accounts

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

TOP KIDS

Report and Accounts

Year ended 31 December 2023

TOP KIDS
YEAR ENDED 31 DECEMBER 2023

Trustees

A Shearn (resigned 18th Aug. 2023)
G Baker
N Duggan
S Wesley

Charity Secretary

G Baker

Governing Document

Constitution -
7th October 2017

Charity Registration Number

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Registered Office

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Trustees

The Trustees of Top Kids are all UK based. They hold regular meetings to agree broad strategy and areas of activity for the charity, including consideration of grant making, investments, reserves and risk management policies and performance. Our strategy is very much dependent on the advice given by our Team within Belarus who are integral in the delivery of front-line support.

New Trustees are appointed by the existing trustees. The constitution provides for a minimum of three trustees, with no maximum.

Achievements and Performance

Like every year we start our report with a statement of thanks. We recognise the ongoing impact of COVID-19 coupled with the difficult financial situation many of our supporters find themselves in due to the Russian invasion of Ukraine and the impact that it has had on UK inflation.

Without on-going financial support we would not be able to create a difference in the lives of the many orphans and foster families we come into contact with. The involvement of our supporters allows us to create a brighter future for orphan and social orphan children. In the light of the financial situation we all find ourselves in we continue to find ways to innovate to do more with less.

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

2023 was another difficult year due to the continued impact by the ongoing situation in Ukraine. Due to the severe international restrictions imposed on Belarus we were unable to receive visitors from the UK.

However, we continue to support the foster families who care for the children -- physically, financially and pastorally. We did this by providing:

Family visits: We try and spend as much time as possible visiting the families in their homes, to provide pastoral support – this often means travelling several hours each day so having a reliable vehicle is very important to us.

Family Holidays: Everyone likes to have a summer holiday and our families are no exception but for many it is a totally new concept and initially they can need some gentle persuasion! Once they have realised the benefits there is no hesitation the next time!

Family Fun Days: Great friendships are formed when we spend fun times together. International Children's Day is a good reason to celebrate outside, with competitions, a tasty BBQ and lots of laughter!

Parent Days: Imagine caring for up to 10 children, every day! The foster parents are amazing people and we recognise that sometimes they need a rest. Our parent days are a time to honour them, bless them and give them a little time to relax together.

Parties: Christmas and New Year are very special times at the Dream Home! Every year we try to add to our collection of lighting and decorations, to make everywhere beautiful for the children. We have a lot of fun together, with games and challenges and delicious food and of course a present to go home with!

Celebrating birthdays: You would be amazed how thrilled the children are when they receive a card in the post. It's one of the simplest things we do and yet it has a major impact.

Back to school: The children have a great summer holiday but of course, come September they must return to school. This can be a very expensive time for the foster parents because each child must be dressed very smart for their new term. This can mean a lot of new clothes all at the same time, so we try to help the largest families with this necessary expense. It's important that the children look their best, just like all their friends.

Help new children feel welcome: Moving into a family can be quite daunting at first and with very few possessions it means that everything is new to the child. We try to ease the process and help with the expense by preparing a special welcome pack that includes.

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

Future Plans

Moving forward we continue to plan for a bigger future including developing the following exciting projects:

Mentoring Programmes: Foster fathers are often forgotten but are amazing important people. We want to keep supporting them through the setting-up of a specific support network;

Teenagers: to encourage teenagers to be strong, reinforce good choices, attitudes, build a strong foundation for when they leave home to go to college.

Home Investment: A Foster Family's ability to care for more children is often limited by their physical space and facilities within their homes. We will look at ways to raise specific funds and provide grants to improve.

Dream Home: There are still areas for improvement that would improve the experience of the Dream Home, including outside toilets, electric heating (to replace current boiler system), more play equipment to add to recent additions, landscaping and fruit tree planting to improve the use of the exterior areas, for picnics, play etc. but also provide sustainable food source.

Communication: COVID-19 has taught us all that we need to adapt our communication tools and we want to find new and secure ways to keeping our supporters informed when travel is restricted.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the charity's commitment to the community in which it is based, its achievements during the year and its future plans; it is their opinion that this satisfies the requirements of Public Benefit.

TOP KIDS
YEAR ENDED 31 DECEMBER 2023

Financial Review

The Trustees have endeavored to ensure that the maximum amount of money possible is expended on the work of the charity. The Trustees continue to have overall responsibility for governance and accountability. The trustees continue to make strategic decisions based upon the financial position of the charity by reference to the available financial information provided to them.

Incoming resources are usually derived from voluntary contributions received from individuals, churches and other organisations, as well as occasional fundraising activity by volunteers and from visiting teams' contributions to cover their in-country accommodation, food and travel costs (although this latter source has, of course, been closed to us since 2019).

As a registered charity we also receive benefit from The Government's Gift Aid Scheme.

The charity's income in 2023 amounted to £36,656, being a 16.3% increase on the £31,524 received in 2022.

Note 2 in the following accounts shows the breakdown between individual donations, organisation donations and gift aid reclaimed. Personal donations reduced by 6.7%, whereas non-personal donations were 33% higher and gift aid reclaimed 74% higher.

Clearly, the restrictions on movements seen over recent years, due to the reasons already alluded to, has meant that it has been impossible to receive visitors to the Dream House. Such visits are an important means through which individuals and organisations begin to support Top Kids' work.

Despite this, the work has continued and the large donations received in 2021 allowed us to undertake a number of major infrastructure projects at the Dream House site for the benefit of in-country visitors.

As a result, annual expenditure on charitable activities for the year was £23,252 compared to £56,288 in 2022. This did result in an overall year end surplus of £13,444 against the deficit of £28,162 recorded in the previous year.

Networth, as a result, increased to £14,489 from last year's low point of only £1,045.

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

Reserves Policy

The charity's current levels of unrestricted reserves are now well below 50% of normal annual expenditure.

Trustees continue to look at ways of increasing income in order to ensure these returns to acceptable levels.

Going Concern

The trustees, having reviewed all financial and other obligations, they expect the charity to continue to operate as normal for the foreseeable future. It is able to meet its obligations as they fall due, and there are no plans to close the charity or to significantly curtail its operations.

Grant Making Policy

Gifts to individuals, families and external organisations are considered on the basis of need and the fulfilment of its charitable objectives, in line with its Grant Making Policy.

Risk Assessment

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate these. All major insurance risks are subject to normal volunteer insurance.

Contractual risks are reviewed before being entered into to assess their impact on the charity's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the Trustees in conjunction with volunteers responsible for the area of activity.

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and UK Accounting Standards. The law applicable to charities in England and Wales require that trustees provide financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles of the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping financial records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on the day of 20th OCTOBER 2024 and signed on their behalf by:



Glen Baker

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of TOP KIDS

On accounts for the year ended 31st December 2023 **Charity no (if any)** 1175282

Set out on pages Pages 11 to 16

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/ 2023
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement The charity's gross income did not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of International Association of Bookkeepers.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed: J. Suffolk **Date:** 13th October 2024

Name: Janice Suffolk

Relevant professional qualification(s) or body (if any): AIAB

Address: 30 Berenda Drive Longwell Green BS30 9YX

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

NIL

TOP KIDS
YEAR ENDED 31 DECEMBER 2023

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
INCOMING RESOURCES				
Donations & Legacies	36,600	0	36,600	31,479
Charitable Activities	0	0	0	0
Investments	0	0	0	0
Trading Activities	0	0	0	0
Other	95	0	95	45
Total incoming resources	36,696	0	36,696	31,524
EXPENDITURE ON				
Charitable Activities	21,510	0	21,510	56,288
Raising Funds	0	0	0	0
Other Activities	0	0	0	0
Support	1,742	0	1,742	3,398
Total resources used	23,252	0	23,252	59,686
Net Incoming / Outgoing Resources	13,444	0	13,444	-28,162
Fund Transfers In	0	0	0	7,000
Fund Transfers Out	0	0	0	7,000
Net movement in funds	13,444	0	13,444	-28,162
Reconciliation of funds:				
Total Funds Brought Forward	1,045	0	1,045	29,207
Total Funds Carried Forward	14,489	0	14,489	1,045
Represented By				
General (Unrestricted)	14,489	0	14,489	1,045
Reserve (Designated)	0	0	0	0

TOP KIDS
YEAR ENDED 31 DECEMBER 2023

BALANCE SHEET

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Current Assets				
Cash	15,844	0	15,844	7,216
Accounts Receivable	904	0	904	302
Prepayments	0	0	0	0
Total	16,748	0	16,748	7,518
Non-Current Assets				
Fixed Assets	0	0	0	0
Investments	0	0	0	0
Total	0	0	0	0
Current Liabilities				
Accounts Payable	2,259	0	2,259	6,473
Deferred Income	0	0	0	0
Total	2,259	0	2,259	6,473
Non-Current Liabilities				
Long Term Loan / Mortgage	0	0	0	0
Total	0	0	0	0
Total Net Assets (Assets Minus Liabilities)				
	14,489	0	14,489	1,045
Represented By				
General (Unrestricted)	14,489	0	14,489	1,045
Reserve (Designated)	0	0	0	0
Total	14,489	0	14,489	1,045

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

CASH FLOW STATEMENT

	2023	2022
	£	£
Cash flows from operating activities:		
Net cash provided by/(used in) operating activities	<u>8,627</u>	<u>(23,434)</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	-	-
Purchase of investments	-	-
Net cash provided by/(used in) investing activities	<u>-</u>	<u>-</u>
Change in cash and equivalents in the reporting period	8,627	(23,434)
Cash and equivalents at the beginning of the year	7,216	30,651
Cash and cash equivalents at the end of the year	<u>15,844</u>	<u>7,216</u>

The charity has no borrowings and an 'Analysis of changes in net debt' has not been presented

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	13,444	(28,162)
Adjustments for:		
Depreciation charges and provisions for impairment	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	602	320
Increase/(decrease) in creditors	(4,214)	(4,407)
Net cash provided by (used in) operating activities	<u>9,832</u>	<u>(32,248)</u>

Note b: Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank with immediate access	13,596	7,216
Petty cash	2,247	-
Total cash and cash equivalents	<u>15,844</u>	<u>7,216</u>

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

1. Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting for Charities 2015. The following are the accounting policies which have been applied in dealing with material items: -

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenues and Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenues and Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless on when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available for purposes directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they are used.

d). Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalized and depreciated over their estimated useful life unless they cost less than £2,500 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Not depreciated
Equipment	Between 3 and 7 years

e). Taxation:

A registered charity which is exempt from taxation under the Income & Corporation Taxes Acts.

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

2. Voluntary income

	General Fund	Designated Funds	Total Funds	Prior Year Total Funds
Donations - Individuals	13,682	0	13,682	14,666
Donations - organisations	20,550	0	20,550	15,457
Gift Aid Reclaim	2,368	0	2,368	1,356
TOTAL	36,600	0	36,600	31,479

3. Debtors & Prepayments

	2023	2022
Gift Aid Reclaim	404	302
Other debtors	500	0
TOTAL	904	302

4. Creditors: liabilities falling due within one year

	2023	2022
Credit Cards	2,259	2,617
Other creditors	0	3,856
TOTAL	2,259	6,473

5. Funds

Fund movement by type

Fund Name	Opening Balance	Income	Expenditure	Fund Transfers	Closing Balance
General	1,045	36,696	23,252	0	14,489
Reserve	0	0	0	0	0
TOTAL	1,045	36,696	23,252	0	14,489

TOP KIDS

YEAR ENDED 31 DECEMBER 2023

Analysis of income and expenditure

	<u>2023</u>	<u>2022</u>
Actual Income		
Donations	34,232	30,123
Gift Aid Reclaim	2,368	1,356
Other Income	95	45
TOTAL	36,696	31,524
Expenditure		
Charitable Activities		
Grants & Support	1,970	2,833
Building Repairs & Maintenance	1,264	30,938
Dream House Supplies	10,356	9,344
Equipment & Purchases	1,338	5,275
In-country Meetings	0	0
Med. Insurance & Residence Fees	294	31
Office Supplies	0	122
Personnel	3,583	1,528
Phone & Internet	390	271
Projects	18	2,307
Utilities	1,369	2,179
Vehicle costs	927	1,459
	21,510	56,288
Support Costs		
Bank Charges	1,043	2,386
Expenses - Meetings	11	65
General	4	329
Insurance	258	258
Software costs	426	360
	1,742	3,398
Total Expenditure	23,252	59,686
Net movement in funds	13,444	-28,162

TOP KIDS

England & Wales - Charity number 1175282

Accounts

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

TOP KIDS

Report and Accounts

Year ended 31 December 2022

TOP KIDS
YEAR ENDED 31 DECEMBER 2022

Trustees

A Shearn (resigned 18th Aug. 2023)
G Baker
N Duggan
S Wesley (appointed 2nd Feb 2022)

Charity Secretary

G Baker

Governing Document

Constitution -
7th October 2017

Charity Registration Number

1175282

Registered Office

8 Leys Road
Torquay
TQ2 6ED

Bankers

Co-operative Bank

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Balance Sheet	12
Cash Flow Statement	13
Notes to the accounts	14 - 16

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

Trustee Report

The Trustees have pleasure in submitting the Report and Accounts for the year ending 31st December 2022.

Structure, Governance and Management

Top Kids is a registered charity, charity number 1175282, and a Charitable Incorporated Organisation (CIO). Its constitution is dated 7th October 2017 and it became a registered charity on the 20th October 2017.

The objectives of Top Kids are for the benefit of the public and principally to relieve hardship and poverty and to advance the education of orphans in Belarus. Our in-country support is directed from "the Dream Home", purchased in 2010, upgrading this old college has been a fairly large undertaking but with a lot of support and voluntary help, we now have a very nice place for a lot of our activities and events. There are still some areas to be completed and a new roof would be nice but it doesn't leak and every room is functional. It has now been transformed into a great base to work from and grow the vision; as well as being a place to provide rest and loving support to orphans and foster families. Literally, hundreds of people have visited over the years and many have stayed for a week or two.

Trustees

The Trustees of Top Kids are all UK based. They hold regular meetings to agree broad strategy and areas of activity for the charity, including consideration of grant making, investments, reserves and risk management policies and performance. Our strategy is very much dependent on the advice given by our Team within Belarus who are integral in the delivery of front-line support.

New Trustees are appointed by the existing trustees. The constitution provides for a minimum of three trustees, with no maximum.

Achievements and Performance

Like every year we start our report with a statement of thanks. We recognise the ongoing impact of COVID-19 coupled with the difficult financial situation many of our supporters find themselves in due to the Russian invasion of Ukraine and the impact that it has had on UK inflation.

Without on-going financial support we would not be able to create a difference in the lives of the many orphans and foster families we come into contact with. The involvement of our supporters allows us to create a brighter future for orphan and social orphan children. In the light of the financial situation we all find ourselves in we continue to find ways to innovate to do more with less.

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

2022 was another difficult year as we not only continued to recover from the impact of the global COVID-19 pandemic but we were also seriously affected by the ongoing situation in Ukraine. Due to the severe international restrictions imposed on Belarus we were unable to receive visitors from the UK.

However, we continue to support the foster families who care for the children -- physically, financially and pastorally. We did this by providing:

Family visits: We try and spend as much time as possible visiting the families in their homes, to provide pastoral support – this often means travelling several hours each day so having a reliable vehicle is very important to us.

Family Holidays: Everyone likes to have a summer holiday and our families are no exception but for many it is a totally new concept and initially they can need some gentle persuasion! Once they have realised the benefits there is no hesitation the next time!

Family Fun Days: Great friendships are formed when we spend fun times together. International Children's Day is a good reason to celebrate outside, with competitions, a tasty BBQ and lots of laughter!

Parent Days: Imagine caring for up to 10 children, every day! The foster parents are amazing people and we recognise that sometimes they need a rest. Our parent days are a time to honour them, bless them and give them a little time to relax together.

Parties: Christmas and New Year are very special times at the Dream Home! Every year we try to add to our collection of lighting and decorations, to make everywhere beautiful for the children. We have a lot of fun together, with games and challenges and delicious food and of course a present to go home with!

Celebrating birthdays: You would be amazed how thrilled the children are when they receive a card in the post. It's one of the simplest things we do and yet it has a major impact.

Back to school: The children have a great summer holiday but of course, come September they must return to school. This can be a very expensive time for the foster parents because each child must be dressed very smart for their new term. This can mean a lot of new clothes all at the same time, so we try to help the largest families with this necessary expense. It's important that the children look their best, just like all their friends.

Help new children feel welcome: Moving into a family can be quite daunting at first and with very few possessions it means that everything is new to the child. We try to ease the process and help with the expense by preparing a special welcome pack that includes.

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

Future Plans

Moving forward we continue to plan for a bigger future including developing the following exciting projects:

Mentoring Programmes: Foster fathers are often forgotten but are amazing important people. We want to keep supporting them through the setting-up of a specific support network;

Teenagers: to encourage teenagers to be strong, reinforce good choices, attitudes, build a strong foundation for when they leave home to go to college.

Home Investment: A Foster Family's ability to care for more children is often limited by their physical space and facilities within their homes. We will look at ways to raise specific funds and provide grants to improve.

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Communication: COVID-19 has taught us all that we need to adapt our communication tools and we want to find new and secure ways to keeping our supporters informed when travel is restricted.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the charity's commitment to the community in which it is based, its achievements during the year and its future plans; it is their opinion that this satisfies the requirements of Public Benefit.

TOP KIDS
YEAR ENDED 31 DECEMBER 2022

Financial Review

The Trustees have endeavored to ensure that the maximum amount of money possible is expended on the work of the charity. The Trustees continue to have overall responsibility for governance and accountability. The Trustees continue to make strategic decisions based upon the financial position of the charity by reference to the available financial information provided to them.

Incoming resources are usually derived from voluntary contributions received from individuals, churches and other organisations, as well as occasional fundraising activity by volunteers and from visiting teams' contributions to cover their in-country accommodation, food and travel costs (although this latter source has, of course, been closed to us since 2019).

As a registered charity we also receive benefit from The Government's Gift Aid Scheme.

The charity's income in 2022 amounted to £31,524, being a 39% reduction (£19,999) on the £51,523 received in 2021. We did, of course, receive two very large donations from two separate individuals in 2021 which were consisted one-offs and therefore not expected to be repeated in 2022.

Note 2 in the following accounts shows the breakdown between individual donations, organisation donations and gift aid reclaimed. Figures reduced in each category by 64.5%, 19.7% and 30% respectively.

Clearly, the restrictions on movements seen over recent years, due to the reasons already alluded to, has meant that it has been impossible to receive visitors to the Dream House. Such visits are an important means through which individuals and organisations begin to support Top Kids' work.

Despite this, the work has continued and the large donations received in 2021 allowed us to undertake a number of major infrastructure projects at the Dream House site for the benefit of in-country visitors.

As a result, annual expenditure on charitable activities for the year was £56,288 compared to £23,074 in 2021. This did result in an overall year end deficit of £28,162 against a surplus of £27,194 in 2021.

Networth, as a result, reduced to only £1,045 however the trustees are confident that this position will improve during 2023 particularly as by the end of August the 2022 income total had already been reached.

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

Reserves Policy

The charity's current levels of unrestricted reserves are now well below 50% of normal annual expenditure.

Trustees continue to look at ways of increasing income in order to ensure these returns to acceptable levels.

Going Concern

The trustees, having reviewed all financial and other obligations, they expect the charity to continue to operate as normal for the foreseeable future. It is able to meet its obligations as they fall due, and there are no plans to close the charity or to significantly curtail its operations.

Grant Making Policy

Gifts to individuals, families and external organisations are considered on the basis of need and the fulfilment of its charitable objectives, in line with its Grant Making Policy.

Risk Assessment

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate these. All major insurance risks are subject to normal volunteer insurance.

Contractual risks are reviewed before being entered into to assess their impact on the charity's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the Trustees in conjunction with volunteers responsible for the area of activity.

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and UK Accounting Standards. The law applicable to charities in England and Wales require that trustees provide financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles of the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping financial records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 15th October 2023 and signed on their behalf by:



Glen Baker
Chair of Trustees

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees/ members of **TOP KIDS**

On accounts for the year ended **31st December 2022** Charity no (if any) **1175282**

Set out on pages **Pages 11 to 16**

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/ 12/ 2022
As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

The charity's gross income did not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of International Association of Bookkeepers.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed: **J. Suffolk** Date: **18th September 2023**

Name: **Janice Suffolk**

Relevant professional qualification(s) or body (if any):

AIAB

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

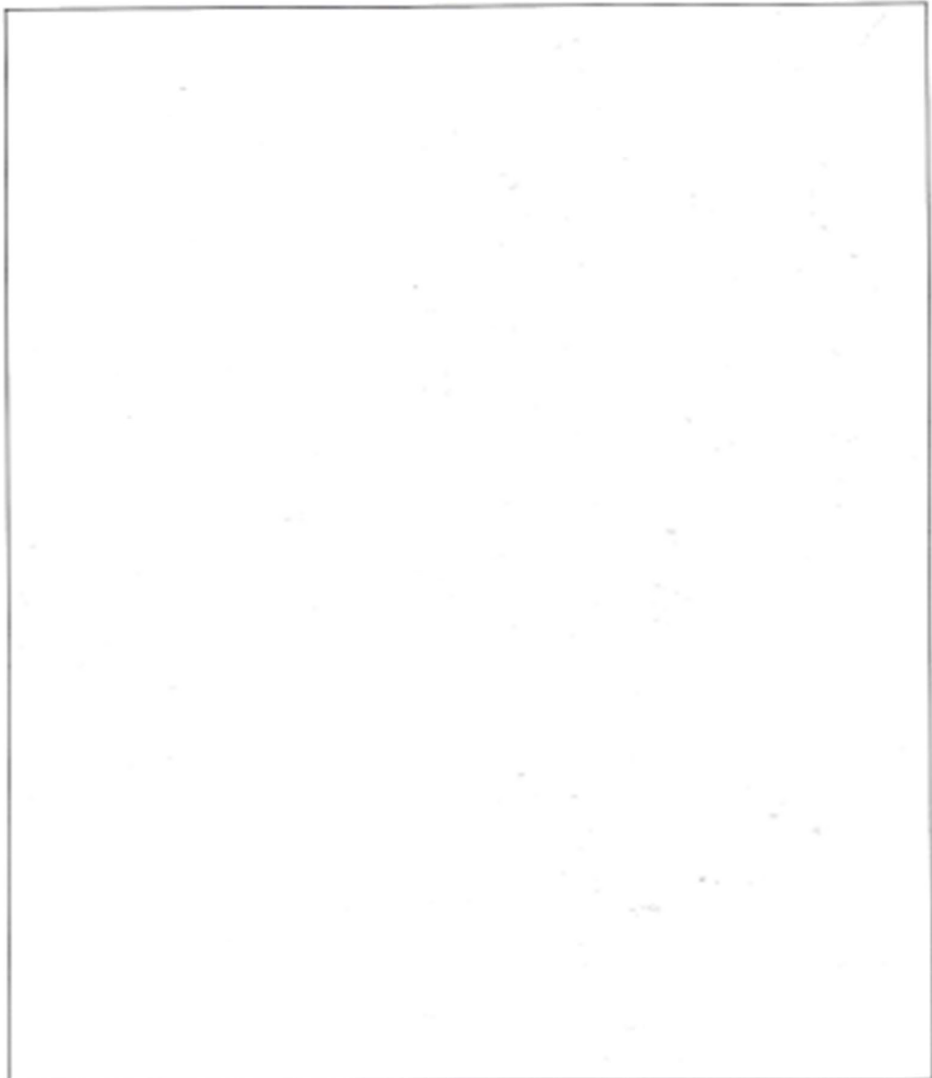
Address: 30 Berenda Drive Longwell Green BS30 9YX

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.



TOP KIDS

YEAR ENDED 31 DECEMBER 2022

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
INCOMING RESOURCES				
Donations & Legacies	31,479	0	31,479	51,523
Charitable Activities	0	0	0	0
Investments	0	0	0	0
Trading Activities	0	0	0	0
Other	45	0	45	0
Total incoming resources	31,524	0	31,524	51,523
EXPENDITURE ON				
Charitable Activities	56,288	0	56,288	23,074
Raising Funds	0	0	0	0
Other Activities	0	0	0	0
Support	3,398	0	3,398	1,255
Total resources used	59,686	0	59,686	24,329
Net Incoming / Outgoing Resources	-28,162	0	-28,162	27,194
Fund Transfers In	7,000	0	7,000	0
Fund Transfers Out	7,000	0	7,000	0
Net movement in funds	-28,162	0	-28,162	27,194
Reconciliation of funds:				
Total Funds Brought Forward	29,207	0	29,207	2,013
Total Funds Carried Forward	1,045	0	1,045	29,207
Represented By				
General (Unrestricted)	1,045	0	1,045	29,207
Reserve (Designated)	0	0	0	0

TOP KIDS
YEAR ENDED 31 DECEMBER 2022

BALANCE SHEET

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Current Assets				
Cash	7,216	0	7,216	30,651
Accounts Receivable	302	0	302	622
Prepayments	0	0	0	0
Total	7,518	0	7,518	31,273
Non-Current Assets				
Fixed Assets	0	0	0	0
Investments	0	0	0	0
Total	0	0	0	0
Current Liabilities				
Accounts Payable	6,473	0	6,473	2,066
Deferred Income	0	0	0	0
Total	6,473	0	6,473	2,066
Non-Current Liabilities				
Long Term Loan / Mortgage	0	0	0	0
Total	0	0	0	0
Total Net Assets (Assets Minus Liabilities)				
	1,045	0	1,045	29,207
Represented By				
General (Unrestricted)	1,045	0	1,045	29,207
Reserve (Designated)	0	0	0	0
Total	1,045	0	1,045	29,207

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

CASH FLOW STATEMENT

	2022	2021
	£	£
Cash flows from operating activities:		
<i>Net cash provided by/ (used in) operating activities</i>	<u>(23,434)</u>	<u>23,102</u>
Cash flows from investing activities:		
Dividends, interest and rents from investments	-	-
Purchase of investments	-	-
<i>Net cash provided by/ (used in) investing activities</i>	<u>-</u>	<u>-</u>
<i>Change in cash and equivalents in the reporting period</i>	<u>(23,434)</u>	<u>23,102</u>
Cash and equivalents at the beginning of the year	<u>30,651</u>	<u>7,549</u>
<i>Cash and cash equivalents at the end of the year</i>	<u>7,216</u>	<u>30,651</u>

The charity has no borrowings and an 'Analysis of changes in net debt' has not been presented

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022	2021
	£	£
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	<u>(28,162)</u>	<u>27,194</u>
Adjustments for:		
Depreciation charges and provisions for impairment	-	-
(Gains)/losses on investments	-	-
Dividends, interest and rents from investments	-	-
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	320	(622)
Increase/(decrease) in creditors	(4,407)	(90)
<i>Net cash provided by (used in) operating activities</i>	<u>(32,248)</u>	<u>26,482</u>

Note b: Analysis of cash and cash equivalents

	£	£
Cash at bank with immediate access	7,216	30,651
Petty cash	-	-
Total cash and cash equivalents	<u>7,216</u>	<u>30,651</u>

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

1. Accounting Policies

The accounts have been prepared under the historic cost convention, in accordance with applicable accounting standards and follow the FRS 102 Statement of Recommended Practice: Accounting for Charities 2015. The following are the accounting policies which have been applied in dealing with material items: -

The accounts have been prepared on the going concern basis, as there are no material uncertainties about the charity's ability to continue. Based on the adequacy of the charity's reserves as at the balance sheet date, along with their knowledge of the charity's ability to meet bills, payments and other liabilities as they fall due, the trustees have a reasonable expectation that the charity has sufficient resources to continue in operational existence for the foreseeable future.

a) Donated and grant income:

Donated income and grants receivable are taken into account when received by the charity. Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenues and Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenues and Customs but not yet received is shown within the charity's debtors.

b) Other income and expenditure

Investment income is taken into account when receivable and expenditure, including irrecoverable VAT, when incurred by the charity, regardless on when payment is made. Grants payable are taken into account at the earlier of when they are paid or become constructive obligations.

c) Funds:

Unrestricted funds are donations and other income received or generated for the objects of the charity without specific purpose and are available for purposes directed by the trustees. Restricted funds are amounts received where the donor has specified the purpose for which they are used.

d) Fixed assets and depreciation:

Fixed assets acquired for use by the charity are capitalized and depreciated over their estimated useful life unless they cost less than £2,500 when they are written off on purchase.

Depreciation periods are as follows:

Freehold land	Not depreciated
Freehold buildings	Not depreciated
Equipment	Between 3 and 7 years

e) Taxation:

A registered charity which is exempt from taxation under the Income & Corporation Taxes Acts.

TOP KIDS

YEAR ENDED 31 DECEMBER 2022

2. Voluntary income

	General Fund	Designated Funds	Total Funds	Prior Year Total Funds
Donations - Individuals	7,666	0	7,666	21,564
Donations - Non-personal	15,502	7,000	22,502	28,025
Gift Aid Reclaim	1,356	0	1,356	1,934
TOTAL	24,524	7,000	31,524	51,523

3. Debtors & Prepayments

	2022	2021
Tax recoverable	302	622
Other debtors	0	0
TOTAL	302	622

4. Creditors: liabilities falling due within one year

	2022	2021
Credit Cards	2,617	2,066
Other creditors	3,856	1,934

5. Funds

Fund movement by type

Fund Name	Opening Balance 2022	Income 2022	Expenditure 2022	Fund Transfers 2022	Closing Balance 2022
General	29,207	24,524	59,686	7,000	1,045
Reserve	0	7,000	0	-7,000	0
TOTAL	29,207	31,524	59,686	0	1,045

TOP KIDS
YEAR ENDED 31 DECEMBER 2022

Analysis of income and expenditure

	<u>2022</u>	<u>2021</u>
Actual Income		
Donations	30,168	49,589
Gift Aid Reclaim	<u>1,356</u>	<u>1,934</u>
TOTAL	31,524	51,523
 Expenditure on charitable activities		
Grants & Support	2,833	2,259
Building Repairs & Maintenance	30,938	408
Dream House Supplies	9,344	8,310
Equipment & Purchases	5,275	6,196
In-country Meetings	0	0
Medical Insurance & Residence Fees	31	139
Office Supplies	122	184
Personnel	1,528	1,827
Phone & Internet	271	0
Projects	2,307	0
Utilities	2,179	2,603
Vehicle costs	<u>1,459</u>	<u>1,148</u>
	56,288	23,074
 Other expenditure		
Bank Charges	2,386	742
Expenses - Meetings	65	0
General	329	0
Insurance	258	258
Software costs	<u>360</u>	<u>255</u>
	3,398	1,255
 Total Expenditure	 59,686	 24,329
 Net movement in funds	 <u>-28,162</u>	 <u>27,194</u>

TOP KIDS

England & Wales - Charity number 1175282

Accounts

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

TOP KIDS
Report and Accounts

Year ended 31 December 2021

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

A N Shearn
G Baker
N Duggan
S Wesley (appointed 2nd Feb 2022)

Charity Secretary

G Baker

Governing Document

Constitution
7th October 2017

Charity Registration Number

1175282

Registered Office

4 Windsor Road
Torquay
TQ1 1TD

Bankers

Co-operative Bank

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TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees have pleasure in submitting the Report and Accounts for the year ending 31st December 2021.

Structure, Governance and Management

Top Kids is a registered charity, charity number 1175282, and a Charitable Incorporated Organisation (CIO). Its constitution is dated 7th October 2017 and it became a registered charity on the 20th October 2017.

The objective of Top Kids are for the benefit of the public and principally to relieve hardship and poverty and to advance the education of orphans in Belarus. Our in-country support is directed from "the Dream Home", purchased in 2010, upgrading this old college has been a fairly large undertaking but with a lot of support and voluntary help, we now have a very nice place for a lot of our activities and events. There are still some areas to be completed and a new roof would be nice but it doesn't leak and every room is functional but it has been transformed into a great base to work from and grow the vision; as well as being a place to provide rest and loving support to orphans and foster families. Literally, hundreds of people have visited over the years and many have stayed for a week or two.

Trustees

The Trustees of Top Kids are all UK based. They hold regular meetings to agree broad strategy and areas of activity for the charity, including consideration of grant making, investments, reserves and risk management policies and performance. Our strategy is very much dependent on the advice given by our Team within Belarus who are integral in the delivery of front-line support.

New Trustees are appointed by the existing trustees. The constitution provides for a minimum of three trustees, with no maximum.

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and Performance

2021 was another busy year for the team in Belarus. We want to start by taking this opportunity once again, to say a big thank you to all of those who financially support us, whether individuals, churches or other organisations.

Without this on-going support we would not be able to create a difference in the lives of the many orphans and foster families we come into contact with. Your involvement means that together we are: Helping to create a brighter future for orphan and social orphan children.

However, like many places around the globe, COVID-19 continued to impact on our work in Belarus, this was the second consecutive year that we were unable to accept visiting teams to our Dream Home from the UK and we continued to adapt our services to keep everybody safe.

Together with your continued financial support, we were able to support the foster families who care for the children -- physically, financially and pastorally. We did this by providing:

Family visits: We try and spend as much time as possible visiting the families in their homes, to provide pastoral support – this often means travelling several hours each day so having a reliable vehicle is very important to us.

Family Holidays: Everyone likes to have a summer holiday and our families are no exception but for many it is a totally new concept and initially they can need some gentle persuasion! Once they have realised the benefits, there is no hesitation the next time!

Family Fun Days: Great friendships are formed when we spend fun times together. International Children's Day is a good reason to celebrate outside, with competitions, a tasty BBQ and lots of laughter!

Parent Days: Imagine caring for up to 10 children, every day! The foster parents are amazing people and we recognise that sometimes they need a rest. Our parent days are a time to honour them, bless them and give them a little time to relax together.

Parties: Christmas and New Year is a very special time at the Dream Home! Every year we try to add to our collection of lighting and decorations, to make everywhere beautiful for the children. We have a lot of fun together, with games and challenges and delicious food and of course a present to go home with!

Celebrating birthdays: You would be amazed how thrilled the children are when they receive a card in the post. It's one of the simplest things we do and yet it has a major impact.

Back to school: The children have a great summer holiday but of course, come September they must return to school. This can be a very expensive time for the foster parents because each child must be dressed very smart for their new term. This can mean a lot of new clothes all at the same time, so we try to help the largest families with this necessary expense. It's important that the children look their best, just like all their friends.

Help new children feel welcome: Moving into a family can be quite daunting at first and with very few possessions it means that everything is new to the child. We try to ease the process and help with the expense by preparing a special welcome pack that includes.

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Future Plans

Moving forward we continue to plan for a bigger future including developing the following exciting projects:

Mentoring Programmes:

Foster fathers are often forgotten but are amazing important people. We want to keep supporting them through the setting-up of a specific support network;

Teenagers - to encourage teenagers to be strong, reinforce good choices, attitudes, build a strong foundation for when they leave home to go to college.

Home Investment: A Foster Family's ability to care for more children is often limited by their physical space and facilities within their homes. We will look at ways to raise specific funds and provide grants to improve

Dream Home: There are still areas for improvement that would improve the experience of the Dream Home, including outside Toilets, electric heating (to replace current boiler system, more play equipment to add to recent additions, landscaping and fruit tree planting to improve the use of the exterior areas, for picnics, play etc but also provide sustainable food source.

Communication: COVID-19 has taught us all that we need to adapt our communication tools and we want to find new and secure ways to keeping our supporters informed when travel is restricted.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the charity's commitment to the community in which it is based, its achievements during the year and its future plans; it is their opinion that this satisfies the requirements of Public Benefit.

Financial Review

The Trustees have endeavored to ensure that the maximum amount of money possible is expended on the work of the charity. The Trustees continue to have overall responsibility for governance and accountability. The Trustees continue to make strategic decisions based upon the financial position of the charity by reference to the available financial information provided to them.

Incoming resources are usually derived from voluntary contributions received from individuals, churches and other organisations, as well as occasional fundraising activity by volunteers and from visiting teams' contributions to cover their in-country accommodation, food and travel costs.

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

As a registered charity we also receive benefit from The Government's Gift Aid Scheme.

The charity's income in 2021 amounted to £51,523, compared to £23,360 received in 2020. This increase of over 120%, on the previous year, was due, in the main, to two very large donations from two separate individuals. We cannot thank these individuals (who have supported Top Kids for many years) enough for their unexpected and extremely kind generosity.

Your sacrifices will make a huge difference in the lives of so many people.

Total expenditure for the year was £24,330 compared to £24,787 to 2020.

In-country expenditure continues to resolve around the operational costs of the Dream Home as well as the support we provide to the various foster families and children, which is provided in many different ways.

As a result of the large donations referred to above, we achieved a surplus of £27,193 against a deficit of £1,426 in the Year ended December 2020.

It is expected that these large donations were an one-off event, therefore we continue to look at ways of increasing income to ensure on-going viability and to record small annual Surpluses. This aim always needs to be balanced with our wish is to use the maximum amount in support of our activities in Belarus.

Reserves Policy

The charity's current levels of unrestricted reserves are now well below 50% of normal annual expenditure.

Trustees are looking at ways of increasing income in order to ensure these returns to acceptable levels. That being said, the trustees believe that the current levels do ensure it can continue to operate on a going concern basis.

Grant Making Policy

Gifts to individuals, families and external organisations are considered on the basis of need and the fulfilment of its charitable objectives, in line with its Grant Making Policy.

Risk Assessment

The Trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate these. All major insurance risks are subject to normal volunteer insurance. Contractual risks are reviewed before being entered into to assess their impact on the charity's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the Trustees in conjunction with volunteers responsible for the area of activity.

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and UK Accounting Standards. The law applicable to charities in England and Wales require that trustees provide financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles of the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping financial records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 4th day of September 2022 and signed on their behalf by:



Glen Baker

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	51,523	—	—	51,523	23,360
Income from charitable activities	—	—	—	—	—
Other income	—	—	—	—	—
Total income	51,523	—	—	51,523	23,360
Expenditure on:					
Expenditure on charitable activities	23,074	—	—	23,074	23,509
Other expenditure	1,255	—	—	1,255	1,277
Total expenditure	24,330	—	—	24,330	24,787
Gains / losses on investment assets	—	—	—	—	—
Net income / (expenditure) resources before transfer	27,193	—	—	27,193	(1,426)
Transfers					
Gross transfers between funds - in	—	—	—	—	2,500
Gross transfers between funds - out	—	—	—	—	(2,500)
Other recognised gains / losses					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	27,193	—	—	27,193	(1,426)
Total funds brought forward	2,013	—	—	2,013	3,439
Total funds carried forward	29,206	—	—	29,206	2,013
Represented by					
Unrestricted					
General fund	29,206	—	—	29,206	2,013
Restricted					
Projects	—	—	—	—	—

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Balance sheet

Class and code	Description	2021	2020
Current assets			
4CA002	First Direct - Current Account	620	485
4CA003	Halifax - Credit Card	(2,065)	(2,155)
4CA005	Cash - Local Currency	2,307	—
4CA006	Co-operative - Current Account	27,722	7,064
Z05	Accounts Receivable	622	—
	Total Current assets	29,207	5,394
Liabilities			
6699	Agency collections	—	—
Z04	Accounts Payable	0	3,380
	Total Liabilities	0	3,380
	Net Asset surplus(deficit)	29,206	2,013
Reserves			
Z01	Excess / (deficit) to date	27,193	(16,972)
	Starting balances	2,013	18,986
	Total Reserves	29,206	2,013
Represented by funds			
	Unrestricted	29,206	2,013
	Designated	—	—
	Restricted	—	—
	Endowment	—	—
	Total	29,206	2,013

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Projects - Projects						
Restricted	—	—	—	—	—	—
Sub-total for Projects	—	—	—	—	—	—
General - General fund						
Unrestricted	2,013	51,523	24,330	—	—	29,206
Sub-total for General	2,013	51,523	24,330	—	—	29,206
Grand total	2,013	51,523	24,330	—	—	29,206

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

Analysis of income and expenditure

	Total				
	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2021</u>	<u>2020</u>
INCOME AND ENDOWMENTS					
Donations and legacies					
Donations Rec'd	49,589	—	—	49,589	21,954
Gift Aid Reclaim	1,934	—	—	1,934	1,406
Total	51,523	—	—	51,523	23,360
Income from charitable activities					
Visiting Teams	—	—	—	—	—
Total	—	—	—	—	—
Other income					
Book Sales	—	—	—	—	—
Total	—	—	—	—	—
INCOME TOTAL	51,523	—	—	51,523	23,360

EXPENDITURE

Expenditure on charitable activities					
Project Costs - Dream House - Supplies	8,310	—	—	8,310	8,545
Project Costs - Estate Management	1,827	—	—	1,827	3,583
Project Costs - Family & Children Support	2,259	—	—	2,259	3,124
Project Costs - Office	184	—	—	184	242
Project Costs - Property - Materials	408	—	—	408	1,081
Project Costs - Purchases & Equipment	6,196	—	—	6,196	1,463
Project Costs - Statutory fees	139	—	—	139	199
Project Costs - Utilities	2,603	—	—	2,603	2,836
Project Costs- Vehicles	1,148	—	—	1,148	2,436
Total	23,074	—	—	23,074	23,509
Other expenditure					
Bank Charges	742	—	—	742	761
Trustee Insurance	258	—	—	258	258
Software fees	255	—	—	255	258
Total	1,255	—	—	1,255	1,277
EXPENDITURE TOTAL	24,330	—	—	24,330	24,787
GRAND TOTAL	27,193	—	—	27,193	-1,426

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/
members of

TOP KIDS

On accounts for the year
ended

31st December 2021

Charity no
(if any)

1175282

Set out on pages

Pages 8 to 10

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/ 12/ 2021

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income did not exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of International Association of Bookkeepers.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed: J. Suffolk

Date: 23rd August 2022

Name: Janice Suffolk

Relevant professional
qualification(s) or body
(if any):

AIAB

Address: 30 Berenda Drive Longwell Green BS30 9YX

TOP KIDS

England & Wales - Charity number 1175282

Accounts

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

TOP KIDS
Report and Accounts

Year ended 31 December 2020

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees

A N Shearn
G Baker
N Duggan

Charity Secretary

G Baker

Governing Document

Constitution
7th October 2017

Charity Registration Number

1175282

Registered Office

4 Windsor Road
Torquay
TQ1 1TD

Bankers

Co-operative Bank

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TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees have pleasure in submitting the Report and Accounts for the year ending 31st December 2020.

Structure, Governance and Management

Top Kids is a registered charity, charity number 1175282, and a Charitable Incorporated Organisation (CIO). Its constitution is dated 7th October 2017 and it became a registered charity on the 20th October 2017.

It was established as a vehicle to incorporate the previous Top Kids charity (charity number 1109294) and to continue its work. All assets, liabilities and undertakings of the old Top Kids charity were transferred to the new CIO at the beginning of 2018 and the old charity was subsequently closed.

The objective of Top Kids remains largely unaltered, they are for the benefit of the public and principally to relieve hardship and poverty and to advance the education of orphans in Belarus.

So, the new charity continues to follow the lead set by its founder who had a dream to provide loving homes and support for orphans and foster families in Belarus.

Our in-country support is directed from "the Dream Home", a property that has been extensively renovated over the last 10 years to transform it into a great base to work from and grow the vision; as well as being a place to provide rest and loving support to orphans and foster families. The Dream Home is simply the initial phase of our vision and it is still hoped that the land adjoining it can be developed to build homes where orphan children and foster families can either live on a full time basis or visit for extended holidays.

Trustees

The Trustees of Top Kids are all UK based. They hold regular meetings to agree broad strategy and areas of activity for the charity, including consideration of grant making, investments, reserves and risk management policies and performance. Our strategy is very much dependent on the advice given by our contracts within Belarus who are integral in the delivery of front line support.

New Trustees are appointed by the existing trustees. The constitution provides for a minimum of three trustees, with no maximum.

TOP KIDS
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and Performance

2020 was another busy year for the team in Belarus. We want to take this chance to say a big thank you to all of those who financially support us, whether individuals, churches or other organisations. Without that support we would not be able to create a difference in the lives of the many orphans and foster families we come into contact with. Your involvement means that together we are: Helping to create a brighter future for orphan and social orphan children.

However, like many places around the globe, COVID-19 impacted on Belarus, this was the first year we were unable to accept visiting teams to our Dream Home from the UK and we needed to adapt our services to keep everybody safe.

Together with your continued financial support, we were able to support the foster families who care for the children — physically, financially and pastorally. We did this by:

- Giving families a much-needed holiday, where the children can enjoy activities, while the parents have a rest;
- Hosting fun-days at our Dream Home, where the children and the foster parents can relax and enjoy themselves in a safe environment;
- Celebrating Christmas and New Year with great parties where every child receives a special present.
- Celebrating birthdays - You would be amazed how thrilled the children are when they receive a card in the post. It's one of the simplest thing we do and yet it has a major impact.
- Helping kids go back to school - The children have a great summer holiday but of course, come September they must return to school. This can be a very expensive time for the foster parents because each child must be dressed very smart for their new term. This can mean a lot of new clothes all at the same time, so we try to help the largest families with this necessary expense. It's important that the children look their best, just like all their friends.
- Help new children feel welcome - Moving into a family can be quite daunting at first and with very few possessions it means that everything is new to the child. We try to ease the process and help with the expense by preparing a special pack that includes: PJ's; a personal mug; a wash kit; a toy; and some slippers. This may be the first time that the children will have received items that are personal for them.

Future Plans

Moving forward we continue to plan for a bigger future, including developing the following exciting projects:

- *Family Homes*

Our heart has always been to build some homes for future foster families. There are still many children living in Orphanages and they all deserve the opportunity to live in a loving family home. Some of these children would have additional psychological needs, due to the traumas that they have suffered and so it would be good for them from their mutual support and encouragement.

TOP KIDS
REPORT OF THE TRUSTEES
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- *Holiday Cottages*

We have a good location with a beautiful lake not too far away and we are really concerned that more of the families can have a holiday, so we would like to build some cottages as great place to rest. In the past, some of the children have had the opportunity to visit Italy for a holiday but with international travel restrictions in place, this is not an option at the moment and so the need is even greater.

- *Youth Cabins*

At the back of our land, we would like to develop a 'Wild West' street of Cabins for our teenagers. It will be a fun place for camping in the summer months. Young people love to have adventure and a place that is different. The accommodation will be basic but much better than tents!

- *5 Dimensions*

This is a great course that will help to develop our teenagers in five areas of their life: Social; Emotional; Physical; Spiritual; and Intellectual. There are immense pressures on young people and we want to do more to help them make good choices and be strong in their understanding of life and responsibilities.

Public Benefit

The Trustees have considered the requirements of the Charities Act to ensure the Charity meets its obligations in respect of Public Benefit. The Trustees believe that the above report demonstrates the charity's commitment to the community in which it is based, its achievements during the year and its future plans; it is their opinion that this satisfies the requirements of Public Benefit.

Financial Review

The Trustees have endeavored to ensure that the maximum amount of money possible is expended on the work of the charity. The Trustees continue to have overall responsibility for governance and accountability. The Trustees continue to make strategic decisions based upon the financial position of the charity by reference to the available financial information provided to them.

Incoming resources are usually derived from voluntary contributions received from individuals, churches and other organisations, as well as occasional fundraising activity by volunteers and from visiting teams' contributions to cover their in-country accommodation, food and travel costs.

As a registered charity we also receive benefit from The Government's Gift Aid Scheme.

The charity's income in 2020 amounted to £23,360, a reduction of £4,784 against the £28,144 received in 2019. However, you will note that donations in 2020 were actually higher than 2019 and total income was only lower as it was impossible to receive any visiting teams in 2020 due to Covid-19 and the associated lockdowns

Total expenditure for the year was £24,787, a reduction of £4,892 against the £29,679. Again, as a result of Covid-19 our in-country operations were unable to perform at its usual level. In-country expenditure continues to resolve around the operational costs of the Dream Home as well as the

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support we provide to the various foster families and children, which is provided in many different ways.

The year-end position shows a deficit of £1,426, slightly better than the deficit of £1,534 recorded in 2019.

We continue to look at ways of increasing income to ensure on-going viability and record small annual Surpluses, although this aim needs to be balanced with our wish is to use the maximum amount in support of Our activities in Belarus.

Reserves Policy

The charity's current levels of unrestricted reserves are now well below 50% of normal annual expenditure. Trustees are looking at ways of increasing income in order to ensure these returns to acceptable levels. That being said, the trustees believe that the current levels do ensure it can continue to operate on a going concern basis.

On a side note, income for 2021, as at the end of August, has far out-stripped 2020 levels and it looks likely that the year will see a doubling of 2020 income total.

Grant Making Policy

Gifts to individuals, families and external organisations are considered on the basis of need and the fulfilment of its charitable objectives, in line with its Grant Making Policy.

Risk Assessment

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate these. All major insurance risks are subject to normal volunteer insurance. Contractual risks are reviewed before being entered into to assess their impact on the charity's ability to fulfil its objectives. An annual review of all areas of risk is undertaken by the Trustees in conjunction with volunteers responsible for the area of activity.

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Trustee Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and UK Accounting Standards. The law applicable to charities in England and Wales require that trustees provide financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles of the Charities SORP;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;

prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping financial records which disclose with reasonable accuracy the financial position of the charity and enable them to ascertain to ensure that the financial statements comply with the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 10th October 2021 and signed on their behalf by:

Glen Baker

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	20,860	2,500	—	23,360	22,561
Income from charitable activities	—	—	—	—	5,542
Other income	—	—	—	—	40
Total income	20,860	2,500	—	23,360	28,144
Expenditure on:					
Expenditure on charitable activities	23,509	—	—	23,509	28,240
Other expenditure	1,277	—	—	1,277	1,438
Total expenditure	24,787	—	—	24,787	29,679
Net income / (expenditure) resources before transfer	(3,926)	2,500	—	(1,426)	(1,534)
Transfers					
Gross transfers between funds - in	2,500	—	—	2,500	1,100
Gross transfers between funds - out	—	(2,500)	—	(2,500)	(1,100)
Other recognised gains / losses					
Gains / losses on investment assets	—	—	—	—	—
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
Net movement in funds	(1,426)	—	—	(1,426)	(1,534)
Total funds brought forward	3,439	—	—	3,439	4,974
Total funds carried forward	2,013	—	—	2,013	3,439
Represented by					
Unrestricted					
General fund	2,013	—	—	2,013	3,439
Restricted					
Projects	—	—	—	—	—

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Balance sheet

Class and code	Description	This year	Last year
Current assets			
4CA002	First Direct - Current Account	485	731
4CA003	Halifax - Credit Card	(2,155)	(2,207)
4CA005	Cash - Local Currency	—	—
4CA006	Co-operative - Current Account	7,064	8,415
	Total Current assets	5,394	6,939
Liabilities			
6699	Agency collections	—	—
Z04	Accounts Payable	3,380	3,500
	Total Liabilities	3,380	3,500
	Net Asset surplus(deficit)	2,013	3,439
Reserves			
Z01	Excess / (deficit) to date	(1,426)	(15,546)
	Starting balances	3,439	18,986
	Total Reserves	2,013	3,439
	Represented by funds		
	Unrestricted	2,013	3,439
	Designated	—	—
	Restricted	—	—
	Endowment	—	—
	Total	2,013	3,439

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Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This year	Last year
Current assets - Cash at bank and in hand						
First Direct - Current Account -	(2,014)	1,000	1,500	—	485	731
Halifax - Credit Card -	344	—	(2,500)	—	(2,155)	(2,207)
Co-operative - Current Account -	7,064	—	1,000	—	8,064	9,415
Co-operative - Current Account -	—	(1,000)	—	—	(1,000)	(1,000)
Totals	5,394	—	—	—	5,394	6,939
Liabilities - Creditors: Amounts falling due in one year						
Accounts Payable -	3,380	—	—	—	3,380	3,500
Totals	3,380	—	—	—	3,380	3,500
Grand total	2,013	—	—	—	2,013	3,439

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
Car - Car						
Designated	—	—	—	—	—	—
Sub-total for Car	—	—	—	—	—	—
Projects - Projects						
Restricted	—	2,500	—	(2,500)	—	—
Sub-total for Projects	—	2,500	—	(2,500)	—	—
General - General fund						
Unrestricted	3,439	20,860	24,787	2,500	—	2,013
Sub-total for General	3,439	20,860	24,787	2,500	—	2,013
Grand total	3,439	23,360	24,787	—	—	2,013

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Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
INCOME AND ENDOWMENTS						
Donations and legacies						
A01000 - Gift Aid - Indiv.(Auto)	5,996	—	—	—	5,996	7,843
A02000 - Gift Aid - Indiv.	—	—	—	—	—	330
B01000 - Non Gift Aid - Indiv.(Auto)	565	—	—	—	565	295
B02000 - Non Gift Aid - Indiv.	—	—	—	—	—	1,745
B03000 - Stewardship - Indiv.	774	—	—	—	774	751
B04000 - CAF - Indiv.	2,008	—	—	—	2,008	2,585
B05000 - MyDonate - Indiv.	—	—	—	—	—	—
C01000 - Non-Individuals (Auto)	7,186	—	—	—	7,186	4,911
C02000 - Non-Individuals	1,000	—	2,500	—	3,500	464
C04000 - CAF - Churches	1,176	—	—	—	1,176	1,182
C04001 - Charities Trust	700	—	—	—	700	147
C05000 - EasyFundRaising & Amazon	49	—	—	—	49	107
D01000 - HMRC - Gift Aid Reclaim	1,406	—	—	—	1,406	2,199
Total	20,860	—	2,500	—	23,360	22,561
Income from charitable activities						
E01000 - Visiting Teams - Contribution & Donation	—	—	—	—	—	5,542
Total	—	—	—	—	—	5,542
Other income						
F01000 - Book Sales	—	—	—	—	—	40
Total	—	—	—	—	—	40
INCOME TOTAL	20,860	—	2,500	—	23,360	28,144

EXPENDITURE

Expenditure on charitable activities

N01000 - Vehicles - Fuel	1,436	—	—	—	1,436	2,345
N02000 - Vehicles - Repairs	886	—	—	—	886	183
N03000 - Vehicles - Insurance	114	—	—	—	114	169
P01000 - Property - Materials	1,081	—	—	—	1,081	2,423
P02000 - Property - Contractor Fees	—	—	—	—	—	—
Q01000 - Dream House - Supplies	8,545	—	—	—	8,545	6,497
R01000 - Purchases & Equipment	1,463	—	—	—	1,463	2,805
S01000 - Utilities - Web Hosting	273	—	—	—	273	253
S02000 - Utilities - Heating Pellets	—	—	—	—	—	3,325

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S03000 - Utilities - Electricity	2,334	—	—	—	2,334	800
S04000 - Utilities - Gas	—	—	—	—	—	12
S05000 - Utilities - Heating Servicing	—	—	—	—	—	—
S06000 - Utilities - Phone Line	22	—	—	—	22	164
S07000 - Utilities - Mobile Phones	92	—	—	—	92	44
S08000 - Utilities - Internet	107	—	—	—	107	113
S09000 - Utilities - Waste Collection	—	—	—	—	—	—
T01000 - Office - Supplies	158	—	—	—	158	334
T02000 - Office - Equipment	84	—	—	—	84	115
Purchases						
T09000 - Office - Meeting Expenses	—	—	—	—	—	—
U01000 - Statutory - Medical	95	—	—	—	95	305
Insurance						
U02000 - Statutory - Residency Fees	104	—	—	—	104	193
V01000 - Travel - UK	—	—	—	—	—	23
W01000 - Family & Children Support	3,124	—	—	—	3,124	3,480
X01000 - Personnel - Housekeeping	—	—	—	—	—	1,129
X02000 - Personnel - Estate	3,396	—	—	—	3,396	2,477
Management						
X03000 - Personnel - Book Keeping	—	—	—	—	—	—
X04000 - Personnel - Admin/Translation	187	—	—	—	187	725
Y01000 - Visiting Team - costs	—	—	—	—	—	9
Y03000 - Visiting Teams - Registration/Insurance	—	—	—	—	—	306
Total	23,509	—	—	—	23,509	28,240
Other expenditure						
M01000 - Regulatory - Bank Charges	760	—	—	—	760	793
M02000 - Regulatory - Legal Fees	—	—	—	—	—	213
M03000 - Regulatory - Trustee Insur	258	—	—	—	258	258
M04000 - Regulatory - Database fees	258	—	—	—	258	173
Total	1,277	—	—	—	1,277	1,438
EXPENDITURE TOTAL	24,787	—	—	—	24,787	29,679
GRAND TOTAL	(3,926)	—	2,500	—	(1,426)	(1,534)



Section A

Independent Examiner's Report

Report to the trustees/
members of

TOP KIDS

On accounts for the year
ended

31st December 2020

Charity no
(if any)

1175282

Set out on pages

8 to 12

(remember to include the page numbers of additional sheets)

Responsibilities and
basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/ 12/ 2020

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of International Association of Bookkeepers.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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

Signed:

J. Suffolk

Date:

11th October 2020

Name:

Janice Suffolk

Relevant professional
qualification(s) or body
(if any):

AIAB

Address:

30 Berenda Drive Longwell Green BS30 9YX