

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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**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 31<sup>st</sup> 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 7<sup>th</sup> October 2017 and it became a registered charity on the 20<sup>th</sup> 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.

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### **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.

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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 10<sup>th</sup> October 2021 and signed on their behalf by:

Glen Baker

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**Statement of Financial Activities**

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



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**Balance sheet**

Class and code	Description	This year	Last year
<b>Current assets</b>			
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
	<b>Total Current assets</b>	<b>5,394</b>	<b>6,939</b>
<b>Liabilities</b>			
6699	Agency collections	—	—
Z04	Accounts Payable	3,380	3,500
	<b>Total Liabilities</b>	<b>3,380</b>	<b>3,500</b>
	<b>Net Asset surplus(deficit)</b>	<b>2,013</b>	<b>3,439</b>
<b>Reserves</b>			
	Excess / (deficit) to date	(1,426)	(15,546)
Z01	Starting balances	3,439	18,986
	<b>Total Reserves</b>	<b>2,013</b>	<b>3,439</b>
	<b>Represented by funds</b>		
	Unrestricted	2,013	3,439
	Designated	—	—
	Restricted	—	—
	Endowment	—	—
	<b>Total</b>	<b>2,013</b>	<b>3,439</b>

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**Statement of assets and liabilities**

	General	Designated	Restricted	Endowment	This year	Last year
<b>Current assets - Cash at bank and in hand</b>						
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)
<b>Totals</b>	<b>5,394</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,394</b>	<b>6,939</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Accounts Payable -	3,380	—	—	—	3,380	3,500
<b>Totals</b>	<b>3,380</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,380</b>	<b>3,500</b>
<b>Grand total</b>	<b>2,013</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,013</b>	<b>3,439</b>

**Fund movement by type**

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

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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>
<b>INCOME AND ENDOWMENTS</b>						
<b>Donations and legacies</b>						
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
<b>Income from charitable activities</b>						
E01000 - Visiting Teams - Contribution & Donation	—	—	—	—	—	5,542
Total	—	—	—	—	—	5,542
<b>Other income</b>						
F01000 - Book Sales	—	—	—	—	—	40
Total	—	—	—	—	—	40
<b>INCOME TOTAL</b>	<b>20,860</b>	<b>—</b>	<b>2,500</b>	<b>—</b>	<b>23,360</b>	<b>28,144</b>

**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 - Office - 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
<b>Other expenditure</b>						
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
<b>EXPENDITURE TOTAL</b>	<b>24,787</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>24,787</b>	<b>29,679</b>
<b>GRAND TOTAL</b>	<b>(3,926)</b>	<b>—</b>	<b>2,500</b>	<b>—</b>	<b>(1,426)</b>	<b>(1,534)</b>



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

**TOP KIDS**

**On accounts for the year  
ended**

31<sup>st</sup> 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:**

11<sup>th</sup> October 2020

**Name:**

Janice Suffolk

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

AIAB

**Address:**

30 Berenda Drive Longwell Green BS30 9YX