

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

TOP KIDS
Report and Accounts

Year ended 31 December 2021

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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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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 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. 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.

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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.

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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.

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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.

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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 4th day of September 2022 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
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	—	—	—	—	—

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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			
	Excess / (deficit) to date	27,193	(16,972)
Z01	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

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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 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:

23rd August 2022

Name:

Janice Suffolk

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

AIAB

Address:

30 Berenda Drive Longwell Green BS30 9YX