

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

**CONTENTS**

	<b>Page</b>
Charity Information	<b>2</b>
Trustee Report	<b>3 - 7</b>
Independent Examiner's Report	<b>8 - 9</b>
Statement of Financial Activity	<b>10</b>
Balance Sheet	<b>11</b>
Cash Flow Statement	<b>12</b>
Notes to the accounts	<b>13 - 15</b>

# TOP KIDS

## YEAR ENDED 31 DECEMBER 2024

### Trustee Report

The Trustees have pleasure in submitting the Report and Accounts for the year ending 31<sup>st</sup> 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 20<sup>th</sup> 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.

## TOP KIDS

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



## TOP KIDS

### 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.

**TOP KIDS**  
**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.

**TOP KIDS**  
**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;

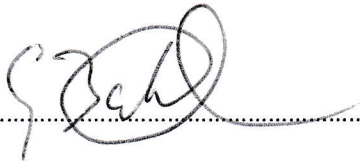
state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and;

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 5<sup>th</sup> October 2025 and signed on their behalf by:

Glen Baker .....  
Trustee





## TOP KIDS

YEAR ENDED 31 DECEMBER 2024

CHARITY COMMISSION  
FOR ENGLAND AND WALESIndependent examiner's report on the  
accounts

## Section A

## Independent Examiner's Report

Report to the trustees

Charity Name  
TOP KIDSOn accounts for the year  
ended31<sup>st</sup> DECEMBER 2024Charity no  
(if any)

1175282

Set out on pages

~~10-15~~ 10-15

(remember 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
<b>INCOMING RESOURCES</b>				
Donations & Legacies	19,270	-	19,270	36,600
Charitable Activities	-	-	-	-
Investments	-	-	-	-
Trading Activities	-	-	-	-
Other	24	-	24	95
<b>Total incoming resources</b>	<b>19,294</b>	<b>-</b>	<b>19,294</b>	<b>36,696</b>
<b>EXPENDITURE ON</b>				
Charitable Activities	30,785	-	30,785	21,510
Raising Funds	-	-	-	-
Other Activities	-	-	-	-
Support	426	-	426	1,742
<b>Total resources used</b>	<b>31,211</b>	<b>-</b>	<b>31,211</b>	<b>23,252</b>
<b>Net Incoming / Outgoing Resources</b>	<b>-11,917</b>	<b>-</b>	<b>-11,917</b>	<b>13,444</b>
Fund Transfers In	-	-	-	-
Fund Transfers Out	-	-	-	-
<b>Net movement in funds</b>	<b>-11,917</b>	<b>-</b>	<b>-11,917</b>	<b>13,444</b>
<b>Reconciliation of funds:</b>				
Total Funds Brought Forward	1,045	-	14,489	1,045
<b>Total Funds Carried Forward</b>	<b>-10,872</b>	<b>-</b>	<b>2,572</b>	<b>14,489</b>
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
<b>Current Assets</b>				
Cash	8,390	-	8,390	15,844
Accounts Receivable	484	-	484	904
Prepayments	0	-	-	-
<b>Total</b>	<b>8,873</b>	<b>-</b>	<b>8,873</b>	<b>16,748</b>
<b>Non-Current Assets</b>				
Fixed Assets	-	-	-	-
Investments	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>				
Accounts Payable	6,301	-	6,301	2,259
Deferred Income	-	-	-	0
<b>Total</b>	<b>6,301</b>	<b>-</b>	<b>6,301</b>	<b>2,259</b>
<b>Non-Current Liabilities</b>				
Long Term Loan / Mortgage	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Net Assets (Assets Minus Liabilities)</b>	<b>2,572</b>	<b>0</b>	<b>2,572</b>	<b>14,489</b>
<b>Represented By</b>				
General (Unrestricted)	2,572	0	2,572	14,489
Reserve (Designated)	0	0	0	0
<b>Total</b>	<b>2,572</b>	<b>0</b>	<b>2,572</b>	<b>14,489</b>

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

Signed – Glen Baker .....  
Trustee

Date 5<sup>th</sup> October 2025



**TOP KIDS**  
**YEAR ENDED 31 DECEMBER 2024**

**CASH FLOW STATEMENT**

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

	2024	2023
<b>Net income/(expenditure) for the reporting period</b>	(11,917)	13,444
<b>(as per the statement of financial activities)</b>		
<b>Adjustments for:</b>		
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)
<b>Net cash provided by (used in) operating activities</b>	<u>(15,538)</u>	<u>13,624</u>

**Note b: Analysis of cash and cash equivalents**

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

## TOP KIDS

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
<b>TOTAL</b>	<b>19,270</b>	<b>0</b>	<b>19,270</b>	<b>36,600</b>

**3. Debtors & Prepayments**

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

**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 -	-
	<b>- 6,301</b>	<b>- -</b>	<b>6,301 -</b>	<b>2,259</b>

**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	-	-	-	-	-
<b>TOTAL</b>	<b>14,489</b>	<b>19,294</b>	<b>31,211</b>	<b>-</b>	<b>2,572</b>



**TOP KIDS**  
**YEAR ENDED 31 DECEMBER 2024**

Analysis of income and expenditure			
	2024	2023	
<b>Actual Income</b>			
Donations	17,707	34,232	
Gift Aid Reclaim	1,563	2,368	
Other Income	24.28	95	
<b>TOTAL</b>	<b>19,294</b>	<b>36,696</b>	
<b>Expenditure</b>			
<b>Charitable Activities</b>			
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	
	<b>28,986</b>	<b>21,510</b>	
<b>Support Costs</b>			
Bank Charges	1,531	1,043	
Expenses - Meetings	-	11	
General	-	4	
Insurance	268	258	
Software costs	426	426	
	<b>2,225</b>	<b>1,742</b>	
<b>Total Expenditure</b>	<b>31,211</b>	<b>23,252</b>	
<b>Net movement in funds</b>	<b>-11,917</b>	<b>13,444</b>	