KEF KIDS

England & Wales · Charity number 1176298

Details

Other names	KEF
Status	Registered
Legal form	Charitable company
Company number	10799455
Registered	2017-12-14
Register	View on the Charity Commission register

Contact

Address	K E F Centre Arbiter House Wilberforce Road London NW9 6AX
Phone	020 8203 8135
Email	office@kefkids.org
Website	www.kefkids.org

Activities

Objects: 1)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES AND ORGANISING OF ACTIVITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR CHILDREN AND YOUNG PEOPLE WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEM BEING DISADVANTAGED DUE TO THEIR DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;AND2) TO SUPPORT SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES DEEM MAY IN THEIR ABSOLUTE DISCRETION DEEM APPROPRIATE.

Activities: The charity provides out-of-school hours activities for children with disabilities, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity's aims are to provide social, leisure and developmental benefits to children with disabilities and support and respite to their families.

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Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Barnet
- Brent
- Hackney
- Haringey

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£1,212,134	£1,435,800	£610,266	4
2024-01-31	£1,471,244	£1,440,127	£833,932	4
2023-01-31	£1,192,605	£1,146,246	£802,815	4
2022-01-31	£994,242	£1,057,007	£756,456	2
2021-01-31	£843,656	£529,919	£819,221	1

Trustees

Name	Role	Appointed
Bernard Groszman	Chair	2017-06-01
DANIEL BORUCH FINE		2017-06-02
SAMUEL JACOB HALPERN		2017-06-01
susie leah weisz		2026-02-04

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KEF KIDS

England & Wales - Charity number 1176298

Accounts

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THE KEF CENTRE
Arbiter House
Wilberforce Road
London
NW9 6AX
020 8203 8135

The Queen's Award for Voluntary Service
The MBE for volunteer groups

Ofsted Outstanding Provider

AUDITED ACCOUNTS & ANNUAL REPORT 2025

@KEFkids
KEFkids
@KEFkids

Registered charity no: 1176298
Company Number: 10799455
www.KEFkids.org

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TRUSTEES REPORT

The trustees present their report and financial statements of the charity for the period ended 31 January 2025.

STRUCTURE, GOVERNANCE & MANAGEMENT

KEF was originally established as a charitable trust in 2007 to provide social, leisure and developmental opportunities for children with disabilities and to offer support and respite to their families. In 2017, the charity transferred its activities to an incorporated charitable company, a more suitable structure to support the growth and expansion of its work.

The charity is governed by its Memorandum and Articles of Association. The day-to-day affairs of the charity are overseen by the Board of Trustees, who hold overall responsibility for the charity's strategy, governance and compliance.

Looking ahead, the trustees have made it a priority to strengthen and diversify the Board. By bringing in new trustees with varied skills and perspectives, KEF aims to add fresh energy to its leadership and ensure it remains best placed to meet the evolving needs of its beneficiaries and community.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 in the applicable Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006.

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.

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OBJECTS

1. To provide or assist in the provision of facilities and organising of activities in the interests of social welfare for recreation or other leisure time occupation for children and young people who have need of such facilities by reason of them being disadvantaged due to their disability with the object of improving their conditions of life; and
2. To supply such other charitable purposes as the trustees deem may in their absolute discretion deem appropriate.

MISSION

To enhance the lives of children and young adults with physical and learning disabilities while providing much needed respite for their parents and families. KEF is an environment where each child or young adult can blossom and develop to maximise their potential through the love and individual attention that is showered upon them by KEF's dedicated team of volunteers.

VISION

To build a community where children and young adults with physical and learning disabilities can flourish without barriers, embraced by an inclusive network that nurtures their potential and provides their families with the strength, respite, and support they need. KEF aspires to be a place of joy, friendship, and belonging, showing how compassion and commitment can transform lives.

VALUES

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ACTIVITIES

KEF is so much more than a service provider. For many families, KEF is the one place where they can relax, where their children are celebrated, and where they themselves can find respite from the relentless demands of caring for a child with complex needs.

Each of KEF's programmes is built around love, joy, and inclusion, and every detail is carefully thought through to give children opportunities to thrive, while easing the immense pressures on their parents and siblings.

Residential Camps & Weekends

KEF's residential camps and weekends are the beating heart of our services, offering children and young people with disabilities an unforgettable experience in a setting filled with care, joy, and adventure. For many families, these are the only opportunities to enjoy true respite, safe in the knowledge that their child is not only cared for, but thriving.

KEF's summer camp runs for two weeks and winter camp for one week, with additional shorter weekend retreats throughout the year. These programmes are much more than holidays; they are lifelines for parents who spend the rest of the year providing round-the-clock care. With their child safe, supported, and having fun, families can finally take a break, sometimes even enjoying a family holiday of their own which would otherwise be impossible.

Many campers live with complex and sometimes life-threatening medical needs. To ensure their safety, every camp has a full medical team on site, including doctors, nurses, and trained professionals. Children's care plans are followed with precision, and volunteers receive thorough training in advance. Campers with specialised or unique dietary requirements, sometimes critical to their survival, are catered for with the utmost care, ensuring that every child can eat safely and enjoyably.

The level of support is exceptional. There are always more volunteers and staff than campers, ensuring that every child receives individual attention and feels cherished.

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The high-spirited, infectious atmosphere of camp draws in an extraordinary number of young people who want to give their time to KEF, so many that more volunteers apply than we can even accommodate. Sixth-formers, A-level students, and college volunteers willingly give up their own holidays to take part, describing KEF camp as the highlight of their year.

The result is an environment filled with love, laughter, and inclusion. Children return home with new skills, new confidence, and treasured friendships, while parents return to their families refreshed, knowing their child has been cared for with unmatched dedication. The outstanding Ofsted rating of KEF's residential camps speaks for itself: these programmes are safe, life-enhancing, and unforgettable.

Weekly Sunday & After-School Clubs

Alongside camps, KEF runs a wide range of weekly clubs designed to give children and young adults with disabilities regular opportunities for fun, learning, and friendship. Sunday clubs and after-school sessions are tailored to the needs of each participant, blending structured activities with free play in a supportive environment.

These clubs offer consistency and routine for children who thrive on familiar faces and settings, while also introducing them to new skills and experiences. For families, they provide precious respite time every week, knowing that their child is engaged and cared for. For the children, they are a place to belong, where friendships grow and every achievement is celebrated.

Holiday Outings & Playschemes

During school holidays, KEF organises day trips, outings, and playschemes to ensure that children with disabilities continue to have stimulating and inclusive opportunities when school is not in session. These might include visits to attractions, parks, or activity centres, all chosen and adapted to suit the needs of participants.

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For many families, these outings fill what would otherwise be long, isolating stretches of holiday time. They bring children joy, adventure, and variety, while parents can rest or focus on other family needs. KEF's outings ensure that no child misses out on the excitement of school breaks, regardless of disability or care needs.

Buddies Scheme

At the core of KEF's ethos is the belief that every child deserves a friend. The Buddies Scheme pairs children and young adults with a dedicated volunteer who provides one-to-one care, attention, and companionship.

Buddies quickly become much more than helpers, they are trusted friends who empower children to join in activities, try new things, and build confidence. The close relationships formed between buddies and children are a hallmark of KEF's programmes and often extend far beyond camp or club. Families frequently remark that the bond between their child and their buddy is one of the most cherished aspects of their KEF experience.

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Ad Hoc & Crisis Bespoke Support

Life with a child who has complex needs is unpredictable, and families sometimes face crises or urgent challenges. KEF steps in with flexible, bespoke support whenever it is needed most. This might involve emergency respite care, volunteer help at home, or tailored activities for a child whose needs cannot easily be met elsewhere.

This strand of KEF's work is less visible than camps or clubs but is deeply valued by families. It ensures that when difficulties arise, they are not left to cope alone, and that KEF's care extends beyond scheduled programmes to be a true safety net for the community.

Family Residential Weekend & Events

KEF recognises that disability affects the whole family, not just the child with additional needs. The Family Residential Weekend provides an opportunity for parents, siblings, and children with disabilities to come together in a warm, supportive setting where all are included.

These weekends and family events offer a balance of structured programming for the children and opportunities for families to bond, relax, and connect with others who understand their challenges. Many parents describe them as the first time they feel able to enjoy a holiday together as a family, thanks to KEF's holistic support.

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Parent Support Events

KEF also provides events designed specifically for parents, recognising the immense emotional and practical strain of caring for a child with disabilities. Parent events may include workshops, information evenings, and social gatherings that combine practical guidance with community support.

Parents value not only the chance to learn and share, but also the sense of belonging and friendship that comes from meeting others who truly understand their experiences. KEF's parent programmes foster resilience, reduce isolation, and build stronger networks of care around families.

Sibling Events & Buddies

Siblings of children with disabilities often take on caring roles themselves, or miss out on opportunities because of their brother or sister's additional needs. KEF addresses this through tailored events and a dedicated sibling buddy system, giving siblings the chance to enjoy fun activities of their own while forming friendships with others in similar situations.
These events help siblings feel recognised, valued, and supported. They create space for joy, normality, and self-expression, while reinforcing the family-focused ethos that runs through all of KEF's work.

"Children have wonderful experiences while attending this holiday scheme... they feel exceptionally well cared for, get to do things that they ordinarily would not have the opportunity to do and make friends."

Ofsted Summer 2024

"I love coming here, I've been many times and hope to keep on coming. The trips are amazing and we have such fun."

Children quoted in Ofsted Report Summer 2024

"This is the best camp we could have imagined for our severely disabled son. He has never had such a beautiful and rich experience and met so many friends and enjoyed himself as much as at KEF. And the best thing is that we know the whole time that he's in the best hands and therefore we were able to go on a vacation as a family and be calm knowing that he's safe and happy at camp."

Parent quoted in Ofsted Report Summer 2024

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ACHIEVEMENTS & PERFORMANCE

The past year has been one of remarkable growth, impact, and joy across every corner of KEF's work. With each programme and initiative, we have seen lives touched, families strengthened, and our community's unwavering commitment shine through.

Reach & Impact

- **86** children and young adults with physical and learning disabilities participated in KEF's programmes this year. They were supported by an incredible team of **200+ dedicated volunteers,** ensuring the one-to-one attention and warmth that makes KEF unique.
- KEF delivered over **300 hours of respite care**, providing families with much-needed breaks and opportunities to recharge.
- Through KEF's seven divisions of support, more than **500 immediate family members** directly benefited, spanning parents, siblings, and extended caregivers.

Expanding Programmes

This year KEF was proud to expand its offering through a new partnership with The Warehouse, a community project promoting physical and mental wellbeing. Together, we introduced weekly boxing sessions tailored for KEF's young people. These sessions have become a safe, enjoyable outlet for exercise, stress release, and confidence building, offering yet another way for KEF participants to thrive.

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Residential Respite and Family Support

The highlight of the year was the unforgettable Family Residential Weekend in 2024. From the moment families arrived, the hotel was filled with a spirit of love, joy, and understanding. Parents engaged in workshops, inspirational talks, and pampering sessions, while children enjoyed a programme brimming with creative and fun activities, each one tailored to their needs.

For many families, this was their first opportunity to go away together, something they had once thought impossible. Feedback was overwhelmingly positive, with parents describing the weekend as life-changing, a true testament to KEF's ability to make the impossible possible.

Ofsted Recognition

In summer 2024, KEF's residential camps were once again visited by Ofsted and received the highest grade of "Outstanding".

Inspectors praised the quality of care, the creativity of activities, and the profound joy and safety children experienced at camp. For KEF families, this recognition reaffirmed what they already knew: that KEF's camps are a place of unparalleled care, happiness, and growth.

Fundraising Success

The annual BIKE4KEF ride demonstrated once again the extraordinary generosity and solidarity of our community.

- Over **260 cyclists** took part, covering 21,000km in total.
- More than **12,000 donations** were made, raising in excess of **£700,000**.

This year's theme, "TIME4KEF", captured the heart of our mission -providing time for parents to rest, for children to laugh and grow, and for volunteers to give so generously of themselves.

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FUTURE PLANS

Looking ahead, KEF remains committed to responding to the evolving needs of families and children in our community, while ensuring that our hallmark of warmth, care, and individualised attention is never compromised.

Early Support Programme

KEF's most immediate priority is the launch of a new Early Support programme for children aged 2–4 years old with physical and/or learning disabilities. These are some of the most challenging years for families, as they navigate diagnoses, therapies, and uncertainty while often waiting for eligibility into KEF's core services.

This new programme will provide both practical help and emotional support, filling a critical gap within our community and giving families the reassurance that they are not alone from the very start of their journey.

Strengthening Family Support

In response to parent feedback, KEF will also continue to expand its parent support services, with tailored opportunities for both mothers and fathers, and through regular family weekends that provide rest, renewal, and connection.

Meeting Emerging Needs

As our children grow older, KEF is committed to adapting alongside them. We will continue to expand opportunities for young adults, explore services for children with mild SEND, and invest in new ways of supporting the whole family unit.

Building for the Future

Longer term, KEF is working towards establishing a specialist residential facility, a safe, purpose-built space where children and young people with complex needs can enjoy camp and respite opportunities without the uncertainty of sourcing suitable accommodation year after year.

Ensuring Sustainability

To make these ambitions possible, KEF is also strengthening its infrastructure, investing in efficient systems, donor relationships, and fundraising initiatives that will ensure we remain a sustainable, high-quality service provider for generations to come.

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FINANCIAL REVIEW

KEF's total income for the year was £1,212,000, with total expenditure of £1,436,000, resulting in a deficit of £224,000. Donations in this financial year were lower than the previous year due to the timing of substantial contributions received at the end of the prior period. As a result, the charity began the year with a high level of reserves, which the trustees were able to draw upon to fund services and programmes in line with the charity's objectives. This was a timing difference rather than a reduction in donor support, and the trustees remain confident in the strength and stability of KEF's financial position.

The charity continues to benefit from exceptional support from the community. The annual BIKE4KEF fundraising event engaged over 260 cyclists and raised over £700,000 from more than 12,000 donations. This demonstrates the community's ongoing commitment to KEF and its programmes, providing a solid foundation for current operations and future growth.

Looking ahead, the charity has secured additional grant funding alongside its regular income streams from donations and activities. Trustees are now planning to expand grant fundraising for specific new programmes, ensuring that core services continue to be fully supported while enabling KEF to address unmet needs within the special needs community.

Reserves Policy

KEF aims to maintain free reserves equivalent to three to six months of operational costs to provide financial stability, manage unforeseen challenges, and support new initiatives. At the year end, free reserves stood at £263,000, an amount equal to 2.2 months of operational costs, slightly below the target range. Trustees are closely monitoring the financial position and are confident that ongoing fundraising, community support, and grant income will enable KEF to restore reserves to the recommended levels in the near term.

Risk Management

The Trustees have identified and reviewed the major risks to which the charity is exposed. Both manual and automated checks are regularly invoked, particularly those relating to the operations and finance of the charity and safeguarding of its beneficiaries. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

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Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small Company's Provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption. The trustees' annual report was approved on 27 November 2025 and signed on behalf of the board of trustees by:

DocuSigned by:
4EE5BE50D4E24CA...

Mr B Groszman
Trustee

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INDEPENDENT AUDITORS' REPORT

Year ended 31 January 2025

Opinion

We have audited the financial statements of Kef Kids (the 'charity') for the year ended 31 January 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

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INDEPENDENT AUDITORS' REPORT

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

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INDEPENDENT AUDITORS' REPORT

Year ended 31 January 2025

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
David Goldberg
BC6977A458CD499...

David Goldberg (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

27 November 2025

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Kef Kids

Company Limited by Guarantee

Statement of Financial Activities
(including income and expenditure account)

Year ended 31 January 2025

	Note	2025 Unrestricted funds £	2025 Restricted funds £	2025 Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	5	881,646	13,310	894,956	1,225,205
Charitable activities	6	285,030	28,900	313,930	242,964
Investment income	7	3,248	–	3,248	3,075
Total income		1,169,924	42,210	1,212,134	1,471,244
Expenditure					
Costs of raising funds	8	152,593	–	152,593	186,275
Expenditure on charitable activities	9,10	1,240,997	42,210	1,283,207	1,253,852
Total expenditure		1,393,590	42,210	1,435,800	1,440,127
Net (expenditure)/income and net movement in funds		(223,666)	–	(223,666)	31,117
Reconciliation of funds					
Total funds brought forward		829,348	4,584	833,932	802,815
Total funds carried forward		605,682	4,584	610,266	833,932

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 30 form part of these financial statements.

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Kef Kids

Company Limited by Guarantee

Statement of Financial Position

31 January 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	342,425	378,025
Current assets			
Debtors	17	40,000	41,784
Cash at bank and in hand		264,211	473,211
		304,211	514,995
Creditors: amounts falling due within one year	19	(36,370)	(59,088)
Net current assets		267,841	455,907
Total assets less current liabilities		610,266	833,932
Net assets		610,266	833,932
Funds of the charity			
Restricted funds		4,584	4,584
Unrestricted funds		605,682	829,348
Total charity funds	21	610,266	833,932

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2025, and are signed on behalf of the board by:

DocuSigned by:
4EE5BF50D4F24CA...

Mr B Groszman
Trustee

The notes on pages 21 to 30 form part of these financial statements.

Docusign Envelope ID: F228BEF8-A1D1-40E0-A546-D9A5164B697B

Kef Kids

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net (expenditure)/income		(223,666)	31,117
Adjustments for:			
Depreciation of tangible fixed assets		36,660	35,110
Other interest receivable and similar income		(3,248)	(3,075)
Accrued (income)/expenses		(660)	3,060
Changes in:			
Trade and other debtors		1,784	5,167
Trade and other creditors		(21,813)	23,446
Cash generated from operations		(210,943)	94,825
Interest received		3,248	3,075
Net cash (used in)/from operating activities		(207,695)	97,900
Cash flows from investing activities			
Purchase of tangible assets		(1,060)	(130,214)
Proceeds from sale of tangible assets		–	67,101
Net cash used in investing activities		(1,060)	(63,113)
Net (decrease)/increase in cash and cash equivalents		(208,755)	34,787
Cash and cash equivalents at beginning of year		472,966	438,179
Cash and cash equivalents at end of year	**18**	264,211	472,966

The notes on pages 21 to 30 form part of these financial statements.

Docusign Envelope ID: F228BEF8-A1D1-40E0-A546-D9A5164B697B

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees are confident that the charity has sufficient reserves to be able to continue its charitable activities for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

the Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	Various rates, depending on estimated useful life and residual value
Motor vehicles	-	Various rates, depending on estimated useful life and residual value
Equipment	-	33% straight line
Leasehold property improvements	-	Over the remaining number of years on the lease (terminating in 2026)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

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3. Accounting policies *(continued)*

Financial instruments *(continued)*

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

Kef Kids is a Company Limited by Guarantee not having a Share Capital. It is registered as a charity with the Charity Commission (number 1176298).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	881,646	–	881,646
Grants			
Grants receivable	–	13,310	13,310
	881,646	13,310	894,956

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5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,105,032	112,084	1,217,116
Grants			
Grants receivable	–	8,089	8,089
	1,105,032	120,173	1,225,205

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025** £
Parental contributions	285,030	–	285,030
Core activity grant funding	–	28,900	28,900
	285,030	28,900	313,930

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Parental contributions	242,964	–	242,964
Core activity grant funding	–	–	–
	242,964	–	242,964

7. Investment income

	Unrestricted Funds £	**Total Funds 2025** £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	3,248	3,248	3,075	3,075

8. Costs of raising funds

	Unrestricted Funds £	**Total Funds 2025** £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies	152,593	152,593	186,275	186,275

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9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Leisure Activities & Trips	259,444	29,510	288,954
Residential Camps	591,115	2,700	593,815
Family Events & Support	246,212	10,000	256,212
Support costs	144,226	–	144,226
	1,240,997	42,210	1,283,207

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Leisure Activities & Trips	377,434	8,089	385,523
Residential Camps	684,567	7,500	692,067
Family Events & Support	57,594	–	57,594
Support costs	118,668	–	118,668
	1,238,263	15,589	1,253,852

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Governance costs £	Total funds 2025 £	Total fund 2024 £
Leisure Activities & Trips	288,954	67,943	4,170	356,897	438,497
Residential Camps	593,815	47,560	2,919	641,375	729,149
Family Events & Support	256,212	20,383	1,251	276,595	73,486
	1,138,981	135,886	8,340	1,283,207	1,253,852

11. Analysis of support costs

	Leisure Activities & Trips £	Residential Camps £	Family Events & Support £	Total 2025 £	Total 2024 £
Staff costs	46,634	32,644	13,990	93,286	68,852
Depreciation	18,330	12,831	5,499	36,660	35,110
Office costs	1,814	1,269	544	3,627	1,200
Legal Fees	1,165	816	350	2,331	786
Governance costs	4,170	2,919	1,251	8,340	12,720
	72,113	50,479	21,634	144,226	118,668

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12. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	36,660	35,110

13. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	9,000	9,660

14. Staff costs

The average head count of employees during the year was 4 (2024: 4).

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	83,248	69,009
Social security costs	914	–
Employer contributions to pension plans	1,745	1,206
	85,907	70,215

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

15. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The Charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

16. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Equipment £	Leasehold property improvements £	Total £
Cost					
At 1 February 2024	19,423	65,782	12,642	505,806	603,653
Additions	1,060	–	–	–	1,060
At 31 January 2025	20,483	65,782	12,642	505,806	604,713
Depreciation					
At 1 February 2024	7,798	35,783	8,344	173,703	225,628
Charge for the year	3,816	3,000	4,298	25,546	36,660
At 31 January 2025	11,614	38,783	12,642	199,249	262,288
Carrying amount					
At 31 January 2025	8,869	26,999	–	306,557	342,425
At 31 January 2024	11,625	29,999	4,298	332,103	378,025

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17. Debtors

	2025 £	2024 £
Prepayments and accrued income	40,000	40,000
Other debtors	–	1,784
	40,000	41,784

18. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025 £	2024 £
Cash at bank and in hand	264,211	473,211
Bank overdrafts	–	(245)
	264,211	472,966

19. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	–	245
Trade creditors	26,422	48,601
Accruals and deferred income	9,000	9,660
Other creditors	948	582
	36,370	59,088

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,745 (2024: £1,206).

21. Analysis of charitable funds

Unrestricted funds

	At 1 February 2024 £	Income £	Expenditure £	Transfers £	At 31 January 2025 £
General funds	629,348	1,169,924	(1,393,590)	200,000	605,682
Designated funds	200,000	-	-	(200,000)	-
	829,348	1,169,924	(1,393,590)	-	605,682

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21. Analysis of charitable funds *(continued)*

	At 1 February 2023	Income	Expenditure	Transfers	At 31 January 2024
	£	£	£	£	£
General funds	602,815	1,351,071	(1,424,538)	100,000	629,348
Designated funds	200,000	-	-	-	200,000
	802,815	1,351,071	(1,424,538)	100,000	829,348

Previously designated funds set aside for future residential premises were temporarily undesignated this year to support core operational needs. Significant pledged donations for this project remain in place and will be drawn down when a suitable property is identified.

Restricted funds

	At 1 February 2024	Income	Expenditure	Transfers	At 31 January 2025
	£	£	£	£	£
Restricted Fund	4,584	42,210	(42,210)	–	4,584

	At 1 February 2023	Income	Expenditure	Transfers	At 31 January 2024
	£	£	£	£	£
Restricted Fund	–	120,173	(15,589)	(100,000)	4,584

Transfer between funds relates to fixed assets additions which were financed by restricted donations. It is the policy of the charity to transfer such donations to unrestricted funds once they have been spent.

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22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	342,425	–	342,425
Current assets	299,627	4,584	304,211
Creditors less than 1 year	(36,370)	–	(36,370)
Net assets	605,682	4,584	610,266

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	331,351	–	331,351
Current assets	510,411	4,584	514,995
Creditors less than 1 year	(59,088)	–	(59,088)
Net assets	782,674	4,584	787,258

23. Analysis of changes in net debt

	At 1 Feb 2024 £	Cash flows £	At 31 Jan 2025 £
Cash at bank and in hand	473,211	(209,000)	264,211
Bank overdrafts	(245)	245	–
	472,966	(208,755)	264,211

24. Related parties

During the year, donations totalling £19,800 were received from related parties.

There were no other related party transactions during the period under review.

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REFERENCE & ADMINISTRATIVE DETAILS

Registered charity name: KEF KIDS

Charity registration number: 1176298

Principal office & registered office:
New Burlington House,
1075 Finchley Road London
United Kingdom
NW11 0PU

The trustees:
Bernard Groszman
Daniel Boruch Fine
Samuel Jacob Halpern

The auditors:
Cohen Arnold
Chartered Accountants &
Statutory Auditor
New Burlington House
1075 Finchley Road
London
NW11 0PU

KEF KIDS

England & Wales - Charity number 1176298

Accounts

KEF KIDS
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
31 JANUARY 2024

COMPANY REGISTRATION NUMBER: 10799455
CHARITY REGISTRATION NUMBER: 1176298

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

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Kef Kids

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2024

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Kef Kids

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 January 2024.

Reference and administrative details

Registered charity name	Kef Kids
Charity registration number	1176298
Company registration number	10799455
Principal office and registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr D B Fine Mr B Groszman Mr S J Halpern
Auditor	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Kef was originally established as a charitable trust in 2007 to provide social, leisure and developmental benefits to children with disabilities and to provide support and respite to their families. As of 14 Dec 2017, the charity's activities were transferred to a newly formed incorporated charity Kef Kids (charity number 1176298, company number 10799455). In the Trustees' view this is a more suitable legal structure given the nature and expansion of the charity's activities. The charity's governing document is its Memorandum and Articles of Association.

The day to day affairs of the charity are administered by the Board of Trustees. It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

Objectives

The charity was set up to provide out-of-school hours activities for children with disabilities, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity's aims are to provide social, leisure and developmental benefits to children with disabilities and support and respite to their families.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and policies.

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Activities, achievements and performance

The charity provides out-of-school hours activities for children and young adults with a wide range of physical and learning disabilities and their families, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity offers opportunities that help the children to thrive, whilst providing their families with much needed respite. Devoted and energetic volunteers ensure a caring and loving environment whilst catering to each child's individual needs.

The charity's aims are to enhance the lives of children and young adults with disabilities while providing much needed respite for their families, by offering social, leisure and developmental benefits. KEF is an environment where service users can blossom and develop to maximise their potential.

During the above-said period, the activities run by the charity included:

A summer residential scheme for 84 children and young adults across 3 divisions with over 200staff.

A winter residential scheme for 69 children and young adults across 3 divisions and over 170 staff

Sunday activities for up to 55 children and young adults with over 70 staff.

Boys only Sunday activities geared at older campers (from 12) – 19 attendees with over 30 staff.

Activities and outings on days when school was closed were held throughout the year, including bank holidays, half-terms and school INSET days

After school baking groups for up to 14 children

Weekly boxing clubs for boys and girls in a bespoke off-site premises with qualified instructor

Buddy Programme – staff offer extra regular support for KEF participants and also for siblings on a one-to-one basis.

Parent support group offering various support and social opportunities

Older Girls Activity programme which meets bi-weekly and is the highlight of the week for our young adults

Sibling Support Groups – focusing support and attention on the siblings of the participants with special needs who often they feel neglected and marginalised by the focus on their special sibling.

Residential weekends for 55 service users at the end of March – with a full programme of activities and entertainment - a welcome breather at the end of a long term.

Support packages and **Zoom programmes** are now available as standard for children and young adults who cannot access programmes in person.

The Kef Centre, a fully refurbished, bespoke building equipped with state of the art disabled accessible facilities, a soft-play room, sensory room and kitchen, accommodates all programmes during the year, has become a hub for the participants of Kef. The security and familiarity that the building provides, in addition to its suitability for all needs, has markedly improved the smooth running of the programmes.

Kef Kids is registered with Ofsted under registration no. 2592451, receiving an OUTSTANDING rating at its inspection in August 2023 and again in August 2024. Having received consistently good ratings when previously registered as KEF, this reflects the progress that the charity has made to reach this level.

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KEF is now partnering with several other organisations to ensure that service users are benefitting from the range of support services available, and to minimise overlap of provision.

In September 2024 an Impact Report was produced by Kef, reflecting the progress of the Charity over the previous 12 months. Please see the report below.

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A MESSAGE FROM THE EXECUTIVE COMMITTEE

Dear Friends,

As we reach the end of another busy and successful year at KEF, we reflect on a year marked by unprecedented challenges and inspiring resilience. At KEF, we remain humbled by and proud of the many families we support each year. We feel privileged to be able to bring so much joy and support to each family member, making a huge difference to their quality of life and ability to cope. KEF is a lifeline, enabling families to cope through challenging times.

This Impact Report portrays some of KEF's highlights from the past year and the vital difference that we make to the lives of our families daily. One of the highlights of this past year has been our family residential weekend, which took place in February 2024. We were thrilled to have treated 42 families to a weekend together in Daventry, solidifying the KEF family bond. We were delighted to have been rated OUTSTANDING once again at our recent Ofsted inspection in August 2024, confirming the high quality of our service provision.

With the cost of living rising and with the increasing expenses required to deliver our programmes, we really value your continued generosity. We are indebted to our supporters, volunteers, BIKE4KEF riders, and the entire community for your continued commitment and generosity, both via BIKE4KEF and throughout the year, which enables us to provide our vital services. Together we can continue to make a difference.

We would like to extend our sincere appreciation to you for your support over the past year. Your support has made it possible for our dedicated team to provide 20 different programmes throughout the year, benefiting over 500 family members.

With heartfelt thanks for enabling KEF to continue to make a difference.

Best wishes for a Shana Tova,

Benny & Shelley Groszman
Shmulik & Channi Halpern
Yehuda & Michal Wittenberg
Danny Fine
Adina Morris

The Queen's Award for Voluntary Service

Ofsted Outstanding Provider

WHAT IS KEF?

KEF is a London-based charity supporting families who have a child(ren) with a physical and/or learning disability within the Jewish community. We provide a wide range of programmes for children and their families.

KEF is dedicated to offering friendship and fun in a positive environment where each young person has opportunities to blossom, thrive and develop to maximise their potential through the culturally appropriate services and individual attention that is showered upon them by KEF's dedicated team of staff and volunteers.

KEF's programmes ensure that families receive much-needed regular respite and also benefit from the range of support services that KEF offers for family members.

OUR VALUES

- We are safe & supportive
- We are a family of support with a holistic approach
- We value our strong Jewish ethos
- We bring happiness & friendship
- We are passionate & determined to make a difference

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OUR PROGRAMMES & SERVICES

- Residential camps & weekends
- Weekly Sunday & after-school clubs
- Holiday outings & playschemes
- Buddies scheme
- Ad hoc & crisis bespoke support
- Family residential weekend & events
- Parent support events
- Sibling events & buddies

KEF THIS YEAR

It's been a busy & brilliant year at KEF!

We've made a difference to over 500 KEF family members

Ofsted say that KEF is outstanding

So many happy times and fun memories

We enjoyed a family residential weekend

We are grateful to all our BIKE4KEF riders & supporters

We are helping more families.

We look forward to another fun year of KEF.

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A FAMILY SHABBOS WITH KEF 2024

From the moment families entered the hotel on Friday afternoon to great excitement, fanfare and attention, the hotel came alive with a spirit of love, understanding, support and care. Families from all different backgrounds with different needs and circumstances, entered a special bubble and joined together with a common bond – the bond of KEF.

A jam-packed programme of tailor-made activities for every age and ability ran seamlessly from the start, with parents participating in workshops, motivational talks, inspirational speeches and pampering sessions, while their children enjoyed a range of exciting activities.

The weekend was a deeply life-changing experience for every participant. It is difficult to capture the essence of the weekend in words, but feedback from families was simply mind-blowing, with parents emphasising how much this weekend has strengthened and impacted them – has given them a feeling of being amongst family, of being understood, supported and accepted, of being able to go away as a family – something many have thought not feasible - of literally making the impossible possible.

"You have given us the most valuable gift, the gift of belonging to KEF"

"We came home uplifted and inspired by the kindness, care and attention given to everything which culminated in making it a weekend to remember!"

"KEF is our lifeline - you give us the strength to continue doing what we do. This Shabbos we felt loved, we felt understood, we felt connected in a very powerful way."

Scan this QR code to watch a highlights film from our Family Shabbos with KEF 2024

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THE HEALING POWER OF OUR RESIDENTIAL RESPITE SCHEMES

Parents of children with a disability are faced with significant challenges related to the increased demands of caring for their child, having a profound impact on their everyday lives and family functioning. The need for support and respite services for these families is critical to enable them to provide continued care for their loved ones.

KEF's residential respite schemes provide the parents and families with vital respite and a chance to regain their energy. Our dedicated, experienced, and trained volunteers and medical team ensure that all care and medical needs are catered for, and their health and wellbeing is our priority.

KEF Summer 2024 camp in numbers:

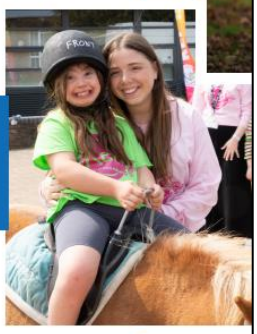
86 children and young adults attended our summer residential camps

300+ hours of respite care per child

7 divisions for the varied age groups and abilities

200+ volunteers

500+ immediate family members benefited



"We feel she came home a different child, she has been more calm and so happy. The KEF environment is a place where she flourishes and thrives and we literally see it!"

"Our hearts are full of love and gratitude, we cannot begin to describe how the respite transforms us."

"As I am unpacking, I can clearly see how much love, care and thought she put into caring for her and I'm so touched"

"He came back feeling all good with himself, totally clear to see all the love you have given him and the warm, caring and totally positive vibes that permeate KEF."

Scan this QR code to watch a short film featuring how KEF celebrates each young person

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SPOTLIGHT: OUR VOLUNTEERS - THE HEARTBEAT OF KEF

Our volunteers are the heartbeat of KEF and enable us to provide so much support for the children and their families. We have over 550 active volunteers with over 200 volunteering on a weekly basis.

Our volunteers tell us that they gain significantly from being part of KEF with personal benefits too such as increased self-esteem, a strong sense of fulfilment and greater sense of social responsibility. Volunteers are often able to transfer their unique experiences to their personal and professional lives.

"I am so happy I could come to camp to experience the full KEF magic! Thank you, KEF, for showing me true unconditional kindness and teaching me to be a giver!"

"Thank you for all these opportunities throughout the year and helping me use my talents for the best - KEF literally has made me into who I am and ensure I am using my time efficiently and for good things!"

Last year our volunteers provided:

10,000+ hours of respite in the KEF Centre through our weekly programmes

2,500+ hours of buddy support

3,000+ hours of ad hoc support provided at times of need

SPOTLIGHT: BOXING CLUBS - THE WAREHOUSE

This year we were delighted to have partnered up with the Warehouse to offer boxing sessions dedicated for the young people at KEF. Boxing is a fun way to get some exercise and improve physical health and fitness and release stress in a safe and healthy way.

The Warehouse is a non-profit community project designed to empower members of the community to take charge over their physical and mental wellbeing through a range of self-defence and wellness courses.

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BIKE4KEF 2024

BIKE4KEF is the annual time for members of the community to come together to ride, fundraise and support KEF.

This year's slogan, "TIME4KEF," highlighted the multifaceted nature of KEF, providing families of children with disabilities with essential TIME for respite. Our incredible army of volunteers generously give of their TIME, providing the children with TIME for fun, friendship and support.

Over 260 cyclists dedicated their TIME and effort to participate in this year's ride. Together, they covered more than 21,000km, each pedal stroke supporting KEF. The community's support and positive energy were palpable, both leading up to the event and on the day itself, resulting in an impressive £700,000+ raised from over 12,000 unmatched donations.

We extend our heartfelt thanks to everyone who contributed their time to BIKE4KEF, enabling us to continue providing essential respite and support services.

'The community's support of KEF means so much for us to know that we are not alone, even though our journey often feels so isolating. Thank you for partnering with KEF to help ensure they can continue to be here for us.'

A Grateful KEF Mother

TIME4KEF: A COMMUNITY CELEBRATION OF KEF

"Thank you for the distance you went to ensure that KEF can continue to be the lifeline that we and so many other families rely on, as they transform our cloudy days into bright sunny ones with their love and the magic it creates!"

A Grateful KEF Mother

Scan this QR code to watch our TIME4KEF campaign video highlighting KEF's impact

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WAYS TO SUPPORT KEF

Create a lasting impact: We ask you to consider including KEF in your Will. A legacy gift to KEF, will help ensure that we can continue our work. Visit the Jewish Legacy website for more information about leaving a legacy to charity in your Will - *www.jewishlegacy.org.uk*

Mark a Special Occasion: Nominate KEF to receive a donation in lieu of gifts to mark a special birthday or celebration.

Fundraise for us: We can support and advise you on how to make a successful event or challenge in aid of KEF.

Donate online or on the phone: Visit our website www.kefkids.org or scan here

THANK YOU FOR YOUR ONGOING SUPPORT!

We are indebted to our staff, volunteers and supporters who together keep KEF going. Your support makes it possible for us to reach more people in even more ways - and we can only achieve all this because of you.

THANK YOU!

THE KEF CENTRE
Arbiter House
Wilberforce Road
London NW9 6AX
020 8203 8135
Registered charity no: 1176298
www.kefkids.org

FOLLOW US ON SOCIAL MEDIA
@kefkids
@kef_kids
kef kids

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Future plans

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and have created a designated fund for this purpose.

Financial review

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level of up to six months running costs. This is to ensure that activities do not have to stop at a time when funding is not immediately available.

As at 31 January 2024 the charity had unrestricted funds of £833,932 and restricted funds of £4,584. Free reserves, which are the charity's unrestricted net current assets, was £251,323. This covers 2.5 months running costs.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

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Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 3 December 2024 and signed on behalf of the board of trustees by:

DocuSigned by:
Bernard Groszman
3AC7D5DCF102461...

Mr B Groszman
Trustee

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Opinion

We have audited the financial statements of Kef Kids (the 'charity') for the year ended 31 January 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:
David Goldberg
BC6977A458CD499...

David Goldberg (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

3 December 2024

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Kef Kids

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**5**	1,105,032	120,173	1,225,205	936,346
Charitable activities	**6**	242,964	–	242,964	255,838
Investment income	**7**	3,075	–	3,075	421
Total income		1,351,071	120,173	1,471,244	1,192,605
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	186,275	–	186,275	229,508
Expenditure on charitable activities	**9,10**	1,238,263	15,589	1,253,852	916,738
Total expenditure		1,424,538	15,589	1,440,127	1,146,246
Net income/(expenditure)		(73,467)	104,584	31,117	46,359
Transfers between funds	**20**	100,000	(100,000)	–	–
Net movement in funds		26,533	4,584	31,117	46,359
Reconciliation of funds					
Total funds brought forward		802,815	–	802,815	756,456
Total funds carried forward		829,348	4,584	833,932	802,815

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 21 to 30 form part of these financial statements.

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Kef Kids

Company Limited by Guarantee

Statement of Financial Position

31 January 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	378,025	350,022
Current assets			
Debtors	**16**	41,784	46,951
Cash at bank and in hand		473,211	438,424
		514,995	485,375
Creditors: amounts falling due within one year	**18**	59,088	32,582
Net current assets		455,907	452,793
Total assets less current liabilities		833,932	802,815
Net assets		833,932	802,815
Funds of the charity			
Restricted funds		4,584	–
Unrestricted funds		629,348	602,815
Designated funds		200,000	200,000
Total charity funds	**20**	833,932	802,815

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 December 2024, and are signed on behalf of the board by:

DocuSigned by:
Bernard Groszman
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Mr B Groszman
Trustee

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Kef Kids

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net income/(expenditure)		31,117	46,359
Adjustments for:			
Depreciation of tangible fixed assets		35,110	10,154
Other interest receivable and similar income		(3,075)	(421)
Interest payable and similar charges		927	432
Accrued expenses		3,060	600
Changes in:			
Trade and other debtors		5,167	(5,107)
Trade and other creditors		23,446	(9,322)
Cash generated from operations		95,752	42,695
Interest paid		(927)	(432)
Interest received		3,075	421
Net cash from operating activities		97,900	42,684
Cash flows from investing activities			
Purchase of tangible assets		(130,214)	(79,743)
Proceeds from sale of tangible assets		67,101	–
Net cash used in investing activities		(63,113)	(79,743)
Net increase/(decrease) in cash and cash equivalents		34,787	(37,059)
Cash and cash equivalents at beginning of year		438,179	475,238
Cash and cash equivalents at end of year	**17**	472,966	438,179

The notes on pages 21 to 30 form part of these financial statements.

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1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees are confident that the charity has sufficient reserves to be able to continue its charitable activities for the forseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

the Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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3. Accounting policies ***(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	Various rates, depending on estimated useful life and residual value
Motor vehicles	-	Various rates, depending on estimated useful life and residual value
Leasehold property improvements	-	Over the remaining number of years on the lease (terminating in 2036)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

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3. Accounting policies ***(continued)***

Financial instruments ***(continued)***

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Kef Kids is a Company Limited by Guarantee not having a Share Capital. It is registered as a charity with the Charity Commission (number 1176298).

Docusign Envelope ID: C1E882DC-744E-45CC-A421-5217DF4A6242

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	1,105,032	112,084	1,217,116
Grants			
Grants receivable	–	8,089	8,089
	1,105,032	120,173	1,225,205

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	905,120	13,801	918,921
Grants			
Grants receivable	–	17,425	17,425
	905,120	31,226	936,346

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Parental contributions	242,964	242,964	255,838	255,838

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	3,075	3,075	421	421

8. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	186,275	186,275	229,508	229,508

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9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Recreational activities and residential camps for children with special needs	1,225,232	15,589	1,240,821
Support costs	13,031	–	13,031
	1,238,263	15,589	1,253,852

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Recreational activities and residential camps for children with special needs	872,684	31,226	903,910
Support costs	12,828	–	12,828
	885,512	31,226	916,738

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Recreational activities and residential camps for children with special needs	1,240,821	–	1,240,821	903,910
Governance costs	–	13,031	13,031	12,828
	1,240,821	13,031	1,253,852	916,738

11. Net income/(expenditure)

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

	2024 £	2023 £
Depreciation of tangible fixed assets	35,110	10,154

12. Auditors remuneration

	2024 £	2023 £
Fees payable for the audit of the financial statements	6,600	6,600

Docusign Envelope ID: C1E882DC-744E-45CC-A421-5217DF4A6242

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	69,009	64,964
Social security costs	–	197
Employer contributions to pension plans	1,206	1,486
	70,215	66,647

The average number of employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	4	4

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The Charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

15. Tangible fixed assets

	Freehold property	Fixtures and fittings	Motor vehicles	Equipment	Leasehold property improvements	**Total**
	£	£	£	£	£	**£**
Cost						
At 1 Feb 2023	67,101	7,842	65,782	12,642	387,173	540,540
Additions	–	11,581	–	–	118,633	130,214
Disposals	(67,101)	–	–	–	–	(67,101)
At 31 Jan 2024	–	19,423	65,782	12,642	505,806	603,653
Depreciation						
At 1 Feb 2023	–	4,182	31,369	4,172	150,795	190,518
Charge for the year	–	3,616	4,414	4,172	22,908	35,110
At 31 Jan 2024	–	7,798	35,783	8,344	173,703	225,628
Carrying amount						
At 31 Jan 2024	–	11,625	29,999	4,298	332,103	378,025
At 31 Jan 2023	67,101	3,660	34,413	8,470	236,378	350,022

Docusign Envelope ID: C1E882DC-744E-45CC-A421-5217DF4A6242

16. Debtors

	2024	2023
	£	£
Prepayments and accrued income	40,000	37,500
Other debtors	1,784	9,451
	41,784	46,951

17. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024	2023
	£	£
Cash at bank and in hand	473,211	438,424
Bank overdrafts	(245)	(245)
	472,966	438,179

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	245	245
Trade creditors	48,601	25,053
Accruals and deferred income	9,660	6,600
Other creditors	582	684
	59,088	32,582

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,206 (2023: £1,486).

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20. Analysis of charitable funds

Unrestricted funds

	At 1 February 2023	Income	Expenditure	Transfers	**At 31 January 2024**
	£	£	£	£	£
General funds	602,815	1,351,071	(1,424,538)	100,000	629,348

	At 1 February 2022	Income	Expenditure	Transfers	At 31 January 2023
	£	£	£	£	£
General funds	606,456	1,161,379	(1,115,020)	(50,000)	602,815

Designated funds

	At 1 Feb 2023	Income	Expenditure	Transfers	**At 31 Jan 2024**
	£	£	£	£	**£**
Building Fund	200,000	–	–	–	**200,000**

	At 1 Feb 2022	Income	Expenditure	Transfers	At 31 Jan 2023
	£	£	£	£	£
Building Fund	150,000	–	–	50,000	200,000

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and are creating a designated fund for this purpose.

Restricted funds

	At 1 February 2023	Income	Expenditure	Transfers	**At 31 January 2024**
	£	£	£	£	£
Restricted Funds	–	120,173	(15,589)	(100,000)	4,584

	At 1 February 2022	Income	Expenditure	Transfers	At 31 January 2023
	£	£	£	£	£
Restricted Funds	–	31,226	(31,226)	–	–

Transfer between funds relates to fixed assets additions which were financed by restricted donations. It is the policy of the charity to transfer such donations to unrestricted funds once they have been spent.

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21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	378,025	–	378,025
Current assets	510,411	4,584	514,995
Creditors less than 1 year	(59,088)	–	(59,088)
Net assets	829,348	4,584	833,932

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	350,022	–	350,022
Current assets	485,375	–	485,375
Creditors less than 1 year	(32,582)	–	(32,582)
Net assets	802,815	–	802,815

22. Analysis of changes in net debt

	At 1 Feb 2023 £	Cash flows £	**At 31 Jan 2024 £**
Cash at bank and in hand	438,424	34,787	473,211
Bank overdrafts	(245)	–	(245)
	438,179	34,787	472,966

23. Related parties

There were no related party transactions during the period under review.

KEF KIDS

England & Wales - Charity number 1176298

Accounts

KEF KIDS
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 JANUARY 2023

COMPANY REGISTRATION NUMBER: 10799455
CHARITY REGISTRATION NUMBER: 1176298

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Kef Kids

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2023

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Kef Kids

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 January 2023.

Reference and administrative details

Registered charity name	Kef Kids
Charity registration number	1176298
Company registration number	10799455
Principal office	KEF Centre Arbiter House Wilberforce Road London NW9 6AX
Registered office	New Burlington House 1075 Finchley Road London NW9 6AX
The trustees	Mr D B Fine Mr B Groszman Mr S J Halpern
Auditor	Cohen Arnold Chartered accountants & statutory auditor New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Kef was originally established as a charitable trust in 2007 to provide social, leisure and developmental benefits to children with disabilities and to provide support and respite to their families. As of 14 Dec 2017, the charity's activities were transferred to a newly formed incorporated charity Kef Kids (charity number 1176298, company number 10799455). In the Trustees' view this is a more suitable legal structure given the nature and expansion of the charity's activities. The charity's governing document is its Memorandum and Articles of Association.

The day to day affairs of the charity are administered by the Board of Trustees. It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

Objectives and activities

Objectives

The charity was set up to provide out-of-school hours activities for children with disabilities, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity's aims are to provide social, leisure and developmental benefits to children with disabilities and support and respite to their families.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and policies.

Achievements and performance

The charity provides out-of-school hours activities for children and young adults with a wide range of physical and learning disabilities and their families, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity offers opportunities that help the children to thrive, whilst providing their families with much needed respite. Devoted and energetic volunteers ensure a caring and loving environment whilst catering to each child's individual needs.

The charity's aims are to enhance the lives of children and young adults with disabilities while providing much needed respite for their families, by offering social, leisure and developmental benefits. KEF is an environment where service users can blossom and develop to maximise their potential.

During the above-said period, the activities run by the charity included:

- **A summer residential scheme** for 81 children and young adults across 3 divisions with over 200 staff.
- **A winter residential scheme** for 70 children and young adults across 3 divisions and over 150 staff
- **Sunday activities** for up to 55 children and young adults with over 70 staff.
- **Boys only Sunday activities** geared at older campers (from 12), with additional opportunities for family involvement (via zoom and in person).
- **Activities and outings on days when school was closed** were held throughout the year, including bank holidays, half-terms and school INSET days
- **After school baking groups** for up to 14 children
- **Weekly sports activities for boys** with qualified instructor
- **Buddy Programme –** staff offer extra regular support on a one-to-one basis.

- **Parent support group** offering various support and social opportunities
- **Older Girls Activity programme** which meets bi-weekly and is the highlight of the week for our young adults
- **Sibling Support Groups** – focusing support and attention on the siblings of the participants with special needs who often they feel neglected and marginalised by the focus on their special sibling.
- **Residential weekends** for 55 service users at the end of March – with a full programme of activities and entertainment - a welcome breather at the end of a long term.
- **Support packages** and **Zoom programmes** are now available as standard for children and young adults who cannot access programmes in person.

The Kef Centre, a fully refurbished, bespoke building equipped with state of the art disabled accessible facilities, a soft-play room, sensory room and kitchen, accommodates all programmes during the year, has become a hub for the participants of Kef. The security and familiarity that the building provides, in addition to its suitability for all needs, has markedly improved the smooth running of the programmes.

Kef Kids is registered with Ofsted under registration no. 2592451 and received an OUTSTANDING rating at its inspection in August 2023 for the second consecutive year. Having received consistently good ratings when previously registered as KEF, this reflects the progress that the charity has made to reach and maintain this level.

Kef Kids was awarded the Queens Award for Voluntary Service in July 2022, the equivalent of an MBE for the voluntary sector. This award represents the highest accolade attainable for any UK charity. Two members of the KEF Executive Committee received the award in the Tower of London in November, and another two members attended the King's Garden Party in Buckingham Palace in May 2023.

Kef's doctor, David Spitzer, was awarded **JVN Outstanding Volunteer of the Year** for his services to KEF since 2016.

Their Majesties The King and The Queen Consort awarded 500 of the nation's most extraordinary volunteers as part of the official Coronation celebrations in conjunction with Royal Voluntary Service. Kef Executive Team member Shelley Groszman was nominated for her voluntary services to KEF and became a **Coronation Champion** in May 2023.

KEF is now partnering with several other organisations to ensure that service users are benefitting from the range of support services available, and to minimise overlap of provision.

In September 2023 an Impact Report was produced by Kef, reflecting the progress of the Charity over the previous 12 months. Please see the report below.

A MESSAGE FROM THE EXECUTIVE COMMITTEE

Dear Friends,

As we reach the end of another busy and successful year at KEF, we extend our sincere appreciation to you. Your ongoing support has made it possible for our dedicated team to provide 20 different programmes throughout the year, benefiting over 500 family members.

This Impact Report portrays some of KEF's recent highlights and the vital difference that we make to the lives of our families daily. We invite you to read Anaelle's story, which will give you an insight into how KEF makes a significant impact on Anaelle and her family's wellbeing.

KEF is a lifeline,to so many families. The positive feedback that we receive from parents and participants highlights that the level of support that we offer is truly valued, making a huge difference to their quality of life.

We were delighted to have been rated OUTSTANDING once again at our recent Ofsted inspection in August 2023, confirming the high quality of our service provision.

With the cost of living rising and with the increasing expenses required to deliver our programmes, we really value your continued generosity. This year we celebrated our 10th Anniversary of BIKE4KEF with 300 riders raising funds for KEF. As we reflect on 10 years of BIKE4KEF, we are overwhelmed by the love and supportthat KEF receives.

We are indebted to our supporters, volunteers, riders, and the entire community for your continued commitment and generosity, which enables us to provide our vital services. for our KEF families.

Together we can continue to make a difference.

Best wishes for a Shana Tova,

Benny & Shelley Groszman
Shmulik & Channi Halpern
Yehuda & Michal Wittenberg
Danny Fine
Adina Morris

The Queen's Award for Voluntary Service

Ofsted Outstanding Provider

WHAT IS KEF?

KEF is a London-based charity supporting families who have a child(ren) with a physical and/or learning disability within the Jewish community. We provide a wide range of programmes for children with disabilities, including Sunday and after-school clubs, recreational events and residential weekends and holiday camps as well as various support services and events for parents and siblings.

KEF is dedicated to offering friendship and fun in a positive environment where each young person has opportunities to blossom, thrive and develop to maximise their potential through the culturally appropriate services and individual attention that is showered upon them by KEF's dedicated team of staff and volunteers.

KEF's programmes ensure that families receive much-needed regular respite and also benefit from the range of support services that KEF offers for family members.

WHO WE SUPPORT

KEF provides support for children and young people who have a wide range of physical and/or learning disabilities and their families. Many of the children have co-occurring conditions, these include but are not limited to:

- Moderate to severe learning disabilities.
- Physical disabilities including cerebral palsy
- Sensory impairments
- Autism spectrum condition
- Down Syndrome
- Global development delay
- Rare genetic conditions
- Speech, language and communication impairments
- Medical needs including epilepsy when alongside a physical and/or learning disability

ORGANISATIONS WE COLLABORATE WITH

We see strong benefits in partnership working with other relevant charities and organisations. We are constantly ensuring that we collaborate where possible, maximising resources, and avoiding duplication.

ANAELLE'S STORY

Parents of children with a disability are faced with significant challenges related to the increased demands of caring for their child, having a profound impact on their everyday lives and family functioning. The need for support and respite services for these families is critical to enable them to provide continued care for their loved ones. KEF support over 100 families making a significant impact on their quality of life.

Anaelle is now 13 years old; when Sharon was 7 months pregnant, they were told that Anaelle had extensive brain damage caused by a virus. Anaelle requires support with all her care needs including a high level of physical care and is fed via a PEG feeding tube. This all places tremendous pressure on her parents and impacts on her 3 brothers' daily lives. KEF has been supporting Anaelle and her family since 2014, providing regular respite and support.

"We couldn't live without KEF – KEF is our lifeline, our family and our support system"
Sharon – Anaelle's mother

"KEF provides continuity... every Sunday, every holiday and they support not only our daughter but our whole family"
Joel – Anaelle's father

"KEF has given us more than words can ever say... they go above & beyond anything you would expect, there is always someone available who will bend over backwards so that we will get the help that we need."
Sharon – Anaelle's mother

Scan this QR code to watch a short film featuring Anaelle's story as well as the stories of Eitan and Yehuda, providing an insight into the impact of KEF.

SPOTLIGHT: SUMMER RESIDENTIAL CAMPS

KEF's residential holiday respite camps provide the parents and families with vital respite and a chance to regain their energy. The children and young adults are provided with a holiday filled with an exciting programme in a warm and loving environment. Our dedicated, experienced, and trained volunteers and medical team ensure that all care and medical needs are catered for and their health and wellbeing is our priority.

300+
hours of respite care per child

92
children and young adults attended our summer residential camps

7
divisions for the varied age groups and abilities

175
volunteers

500+
immediate family members benefited

"He came home a different child; he has been more calm and so happy!! The KEF environment is a place where he flourishes and thrives, and we literally see it! We are so grateful for KEF!"

"We had such an amazing break and managed to go to away together which we would not have done if not for KEF. No words are enough to thank you all!"

"He's a boy of few words but he's been walking round with his link book ever since we've been home. I think that speaks volumes!"

Scan this QR code to watch a short film giving you an insight into the KEF magic at our summer camp

SPOTLIGHT: OUR VOLUNTEERS – 'KEF RUNS ON LOVE'

With the extreme pressures of the health and social systems, volunteers add significant value and are an integral part of the health and social care workforce. Our volunteers are the heartbeat of KEF and enable us to provide so much support for the children and their families. We have over 550 active volunteers with over 200 volunteering on a weekly basis.

Our volunteers tell us that they gain significantly from being part of KEF with personal benefits, with personal benefits such as increased self-esteem, a strong sense of fulfillment and greater sense of social responsibility. Volunteers are often able to transfer their unique experiences to their personal and professional lives.

"I'm so grateful for all the opportunities to give whilst having fun. It's had a massive impact on my life always bringing me joy and new experiences."
- Shaul Hackenbroch

KEF RUNS ON LOVE – Artwork created by KEF participants and supporters

September 2022 – July 2023 our volunteers provided:

10,000+ hours of respite in the KEF Centre through our weekly programmes

2,500+ hours of buddy support

600+ hours of ad hoc support provided at times of need

"It is a privilege to be a volunteer for such a warm and important organisation like KEF. Being surrounded by incredibly kind and devoted volunteers has been truly impactful for me."
- Rafi Benarroch

"I used to think volunteering was all about what I can give to others, but being part of the fun-loving KEF family has actually given me so much in return! It's a constant source of joy, warmth and endless inspiration that I am incredibly honoured to be a part of!"
- Hadassa Schleider

KEF was honoured and absolutely thrilled that their nominee, Dr David Spitzer, received the Wohl Legacy Outstanding Volunteer of the Year 2022 award. Dr Spitzer has been volunteering for KEF since 2016 as a GP at our residential camps as well as supporting KEF throughout the year as a medical advisor, in a voluntary capacity.

SPOTLIGHT: KEF HAIR SALON

This year we turned the KEF centre into a beauty salon, offering a warm and inclusive hair & beauty salon environment with hairdressers with understanding and patience. We recognise that for many of us, getting our hair cut is a therapeutic and enjoyable experience. However, this experience can often be challenging for children and adults with special needs. This may be due to the haircut experience being a sensory overload, or due to the physical barriers of being able to have an enjoyable haircut experience. We look forward to continuing to provide similar events in the future.

Some other fun experiences at KEF this year:

Gulliver's Land Theme Park · 360 Play Stevenage · Clay Café · Chessington World of Adventures · Inflata Nation · Aldenham Country Park · Bowling · Boating · Cycling

CELEBRATING 10 YEARS OF BIKE4KEF
THE COMMUNITY CAME #TOGETHER4KEF

300 riders

£811,000

Our 10th Anniversary ride took place on Sunday 2nd July 2023, with 300 riders participating in our largest ride to date. The positive energy to support KEF was infectious in the weeks leading up to the ride and throughout the day, culminating in over 14,000 donations in unmatched funds received from all over the globe. This outstanding success and the outpouring of love and support from the entire community means so much to all of us at KEF.

WAYS TO SUPPORT KEF

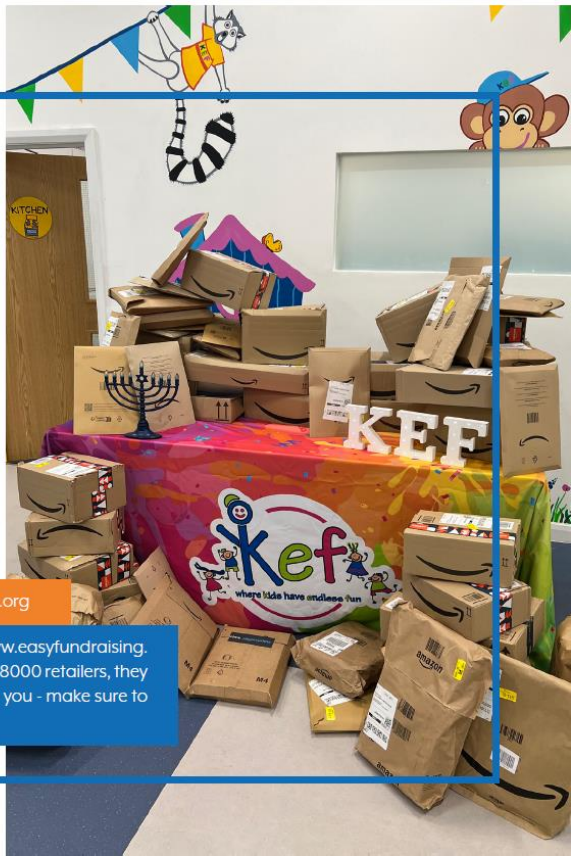
Leave a Legacy: We ask you to consider including KEF in your Will. A legacy gift to KEF in your Will, will help ensure that we can continue our work. KEF is a member of Jewish Legacy - visit their website for more information about leaving a legacy to charity in your Will *www.jewishlegacy.org.uk*

Mark a Special Occasion: Nominate KEF to receive a donation in lieu of gifts to mark a special birthday or celebration.

Fundraise for us: We can support and advise you on how to make a successful event or challenge in aid of KEF.

Donate online or on the phone: Visit our website www.kefkids.org

Donate as you Shop: Support KEF by signing up to www.easyfundraising.org.uk/causes/kef-kids/ when you shop online with over 8000 retailers, they will donate a % of your spend to KEF at no extra cost to you - make sure to tick the box for donation reminders'



THANK YOU FOR YOUR ONGOING SUPPORT

We are indebted to our staff, volunteers and supporters who together keep KEF going. Your support makes it possible for us to reach more people in even more ways - and we can only achieve all this because of you.

THANK YOU!

THE KEF CENTRE
Arbiter House
Wilberforce Road
London NW9 6AX
020 8203 8135
Registered charity no: 1176298
www.kefkids.org

FOLLOW US ON SOCIAL MEDIA

@kefkids
@kef_kids
kef kids

Future Plans

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and have created a designated fund for this purpose.

Financial review

Reserves policy
It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level of up to six months running costs. This is to ensure that activities do not have to stop at a time when funding is not immediately available.

As at 31 January 2023 the charity had unrestricted funds of £802,815. Free reserves, which are the charity's unrestricted net current assets, was £252,793. This covers 3 months running costs.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, 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 in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 November 2023 and signed on behalf of the board of trustees by:

Mr B Groszman
Trustee

Opinion

We have audited the financial statements of Kef Kids (the 'charity') for the year ended 31 January 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 January 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the charity through discussion with the trustees and identified financial reporting legislation and charity legislation as being most significant to these financial statements.

We communicated these identified frameworks amongst our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with the laws and regulations.

We discussed with the trustees the policies and procedures regarding compliance with these legal and regulatory frameworks.

We assessed the susceptibility of the charity's financial statements to material misstatement due to non-compliance with legal and regulatory frameworks, including how fraud might occur, by enquiry with the trustees during the planning and finalisation phases stages of our audit. The susceptibility to such material misstatement was determined to be low.

Based on this understanding, we designed our audit procedures to identify non-compliance with the identified legal and regulatory frameworks, which were part of our procedures on the related financial statement items.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

David Goldberg (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

30 November 2023

Kef Kids

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2023

	Note	Unrestricted funds £	2023 Restricted funds £	**Total funds £**	2022 Total funds £
Income and endowments					
Donations and legacies	**5**	905,120	31,226	936,346	789,381
Charitable activities	**6**	255,838	–	255,838	204,861
Investment income	**7**	421	–	421	–
Total income		1,161,379	31,226	1,192,605	994,242
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**8**	229,508	–	229,508	135,088
Expenditure on charitable activities	**9,10**	885,512	31,226	916,738	921,919
Total expenditure		1,115,020	31,226	1,146,246	1,057,007
Net income/(expenditure) and net movement in funds		46,359	–	46,359	(62,765)
Reconciliation of funds					
Total funds brought forward		756,456	–	756,456	819,221
Total funds carried forward		802,815	–	802,815	756,456

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 22 to 30 form part of these financial statements.

Kef Kids

Company Limited by Guarantee

Statement of Financial Position

31 January 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**16**	350,022	280,433
Current assets			
Debtors	**17**	46,951	41,844
Cash at bank and in hand		438,424	476,131
		485,375	517,975
Creditors: amounts falling due within one year	**19**	32,582	41,952
Net current assets		452,793	476,023
Total assets less current liabilities		802,815	756,456
Net assets		802,815	756,456
Funds of the charity			
General funds		602,815	606,456
Designated funds		200,000	150,000
Total charity funds	**21**	802,815	756,456

These financial statements were approved by the board of trustees and authorised for issue on 30 November 2023, and are signed on behalf of the board by:

Mr B Groszman
Trustee

The notes on pages 22 to 30 form part of these financial statements.

Kef Kids

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income/(expenditure)		46,359	(62,765)
Adjustments for:			
Depreciation of tangible fixed assets		10,154	60,818
Other interest receivable and similar income		(421)	–
Interest payable and similar charges		432	1,367
Accrued expenses		600	600
Changes in:			
Trade and other debtors		(5,107)	(16,844)
Trade and other creditors		(9,322)	17,147
Cash generated from operations		42,695	323
Interest paid		(432)	(1,367)
Interest received		421	–
Net cash from/(used in) operating activities		42,684	(1,044)
Cash flows from investing activities			
Purchase of tangible assets		(79,743)	(35,945)
Net cash used in investing activities		(79,743)	(35,945)
Net decrease in cash and cash equivalents		(37,059)	(36,989)
Cash and cash equivalents at beginning of year		475,238	512,227
Cash and cash equivalents at end of year	**18**	438,179	475,238

The notes on pages 22 to 30 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is KEF Centre, Arbiter House, Wilberforce Road, London, NW9 6AX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees are confident that the charity has sufficient reserves to be able to continue its charitable activities for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

the Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	Various rates, depending on estimated useful life and residual value
Motor vehicles	-	Various rates, depending on estimated useful life and residual value
Leasehold property improvements	-	Over the remaining number of years on the lease (terminating in 2026)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Kef Kids is a Company Limited by Guarantee not having a Share Capital. It is registered as a charity with the Charity Commission (number 1176298).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	905,120	13,801	918,921
Grants			
Grants receivable	–	17,425	17,425
	905,120	31,226	936,346

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	754,347	–	754,347
Grants			
Grants receivable	20,965	14,069	35,034
	775,312	14,069	789,381

6. Charitable activities

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Unrestricted Funds 2022 £	Total Funds 2022 £
Parental contributions	255,838	255,838	204,861	204,861

7. Investment income

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Unrestricted Funds 2022 £	Total Funds 2022 £
Bank interest receivable	421	421	–	–

8. Costs of raising donations and legacies

	Unrestricted Funds 2023 £	**Total Funds 2023 £**	Unrestricted Funds 2022 £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	229,508	229,508	135,088	135,088

9. Expenditure on charitable activities by fund type

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	**Total Funds 2023 £**
Recreational activities and residential camps for children with special needs	872,684	31,226	903,910
Support costs	12,828	–	12,828
	885,512	31,226	916,738

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
Recreational activities and residential camps for children with special needs	900,650	14,069	914,719
Support costs	7,200	–	7,200
	907,850	14,069	921,919

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	**Total funds 2023**	Total fund 2022
	£	£	**£**	£
Recreational activities and residential camps for children with special needs	903,910	–	903,910	914,719
Governance costs	–	12,828	12,828	7,200
	903,910	12,828	916,738	921,919

11. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	10,154	60,818

12. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	6,600	–

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	–	5,400

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	64,964	20,876
Social security costs	197	–
Employer contributions to pension plans	1,486	318
	66,647	21,194

The average number of employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	4	2

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

15. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The Charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Leasehold property improvement £	**Total £**
Cost						
At 1 Feb 2022	–	7,842	65,782	–	387,173	460,797
Additions	67,101	–	–	12,642	–	79,743
At 31 Jan 2023	67,101	7,842	65,782	12,642	387,173	540,540
Depreciation						
At 1 Feb 2022	–	2,614	26,955	–	150,795	180,364
Charge for the year	–	1,568	4,414	4,172	–	10,154
At 31 Jan 2023	–	4,182	31,369	4,172	150,795	190,518
Carrying amount						
At 31 Jan 2023	67,101	3,660	34,413	8,470	236,378	350,022
At 31 Jan 2022	–	5,228	38,827	–	236,378	280,433

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	37,500	35,725
Other debtors	9,451	6,119
	46,951	41,844

18. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2023 £	2022 £
Cash at bank and in hand	438,424	476,131
Bank overdrafts	(245)	(893)
	438,179	475,238

19. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	245	893
Trade creditors	25,053	35,076
Accruals and deferred income	6,600	6,000
Other creditors	684	(17)
	32,582	41,952

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,486 (2022: £318).

21. Analysis of charitable funds

Unrestricted funds

	At 1 Feb 2022	Income	Expenditure	Transfers	**At 31 Jan 2023**
	£	£	£	£	**£**
General funds	606,456	1,161,379	(1,115,020)	(50,000)	**602,815**

	At 1 Feb 2021	Income	Expenditure	Transfers	At 31 Jan 2022
	£	£	£	£	£
General funds	669,221	980,173	(1,042,938)	–	606,456

Designated funds

	At 1 Feb 2022	Income	Expenditure	Transfers	**At 31 Jan 2023**
	£	£	£	£	**£**
Building Fund	150,000	–	–	50,000	**200,000**

	At 1 Feb 2021	Income	Expenditure	Transfers	At 31 Jan 2022
	£	£	£	£	£
Building Fund	150,000	–	–	–	150,000

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and are creating a designated fund for this purpose.

Restricted funds

	At 1 February 2022 £	Income £	Expenditure £	**At 31 January 2023 £**
Restricted Funds	–	31,226	(31,226)	–

	At 1 February 2021 £	Income £	Expenditure £	At 31 January 2022 £
Restricted Funds	–	14,069	(14,069)	–

22. Analysis of net assets between funds

	Unrestricted Funds £	**Total Funds 2023 £**
Tangible fixed assets	350,022	350,022
Current assets	485,375	485,375
Creditors less than 1 year	(32,582)	(32,582)
Net assets	802,815	802,815

	Unrestricted Funds £	Total Funds 2022 £
Tangible fixed assets	280,433	280,433
Current assets	517,975	517,975
Creditors less than 1 year	(41,952)	(41,952)
Net assets	756,456	756,456

23. Analysis of changes in net debt

	At 1 Feb 2022 £	Cash flows £	**At 31 Jan 2023 £**
Cash at bank and in hand	476,131	(37,707)	438,424
Bank overdrafts	(893)	648	(245)
	475,238	(37,059)	438,179

24. Related parties

There were no related party transactions during the period under review.

KEF KIDS

England & Wales - Charity number 1176298

Accounts

KEF KIDS
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 JANUARY 2022

COMPANY REGISTRATION NUMBER: 10799455
CHARITY REGISTRATION NUMBER: 1176298

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Kef Kids

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2022

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Kef Kids

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2022.

Reference and administrative details

Registered charity name	Kef Kids
Charity registration number	1176298
Company registration number	10799455
Principal office	KEF Centre Arbiter House Wilberforce Road London NW9 6AX
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
The trustees	Mr D B Fine Mr B Groszman Mr S J Halpern
Independent examiner	David Goldberg FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Kef was originally established as a charitable trust in 2007 to provide social, leisure and developmental benefits to children with disabilities and to provide support and respite to their families. As of 14 Dec 2017, the charity's activities were transferred to a newly formed incorporated charity Kef Kids (charity number 1176298, company number 10799455). In the Trustees' view this is a more suitable legal structure given the nature and expansion of the charity's activities. The charity's governing document is its Memorandum and Articles of Association.

The day to day affairs of the charity are administered by the Board of Trustees. It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

The aims of Kef Kids are similar to those of Kef, and service users were not directly affected by this transition.

Objectives and activities

Objectives

The charity was set up to provide out-of-school hours activities for children with disabilities, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity's aims are to provide social, leisure and developmental benefits to children with disabilities and support and respite to their families.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and policies.

Achievements and performance

The charity provides out-of-school hours activities for children and young adults with a wide range of physical and learning disabilities and their families, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity offers opportunities that help the children to thrive, whilst providing their families with much needed respite. Devoted and energetic volunteers ensure a caring and loving environment whilst catering to each child's individual needs.

The charity's aims are to enhance the lives of children and young adults with disabilities while providing much needed respite for their families, by offering social, leisure and developmental benefits. KEF is an environment where service users can blossom and develop to maximise their potential.

During the above-said period, the activities run by the charity included:

- **A summer residential scheme** for 83 children and young adults across 3 divisions with over 180 staff.
- **A winter residential scheme** for 63 children and young adults across 3 divisions and over 150 staff
- **Sunday activities** for up to 57 children and young adults with over 70 staff.
- **Boys only Sunday activities** geared at older campers (from 12), with additional opportunities for family involvement (via zoom and in person).
- **Activities and outings on days when school was closed** were held throughout the year, including bank holidays, half-terms and school INSET days
- **After school baking groups** for up to 14 children
- **Weekly sports activities for boys** with qualified instructor
- **Buddy Programme**
- **Parent support group** offering various support opportunities
- **Older Girls Activity programme** which meets bi-weekly and is the highlight of the week for our young adults
- **Sibling Support Groups** – focusing support and attention on the siblings of the participants with special needs who often they feel neglected and marginalised by the focus on their special sibling.

- **A residential family weekend** for 35 of our families – with a full programme of activities, entertainment and workshops. This new programme met with overwhelming success and the intention is to repeat every few years.
- **Support packages** and **Zoom programmes** are now available as standard for children and young adults who cannot access programmes in person.

The Kef Centre, a fully refurbished, bespoke building equipped with state of the art disabled accessible facilities, a soft-play room, sensory room and kitchen, accommodates all programmes during the year, has become a hub for the participants of Kef. The security and familiarity that the building provides, in addition to its suitability for all needs, has markedly improved the smooth running of the programmes.

Kef Kids is registered with Ofsted under registration no. 2592451, and received an OUTSTANDING rating at its inspection in August 2022. Having received consistently good ratings when previously registered as KEF, this reflects the progress that the charity has made to reach this level.

Kef Kids was awarded the Queens Award for Voluntary Service in July 2022, the equivalent of an MBE for the voluntary sector. This award represents the highest accolade attainable for any UK charity.

In September 2022 an Impact Report was produced by Kef, reflecting the progress of the Charity over the previous 12 months. Please see the report below.

בס"ד

A MESSAGE FROM THE EXECUTIVE COMMITTEE

Dear Friends,

We are excited to share some of KEF's outstanding achievements this past year. As well as continuing with our ongoing programmes and services, our main achievement was receiving national recognition when we were awarded the Queen's Award for Voluntary Service. We were truly humbled to be chosen for this prestigious honour acknowledging the commitment of our dedicated volunteers who are the backbone of KEF.

KEF's quality of service was further confirmed at its Ofsted inspection at our recent summer camp, when we were rated OUTSTANDING.

In January 2022, we held our inaugural KEF Family Shabbos. 38 families joined together for a family Shabbos in Daventry, solidifying the KEF family bond.

KEF is a lifeline, enabling families to cope through challenging times. The feedback that we receive from parents and participants confirms that they really value the level of support they receive from us, making a huge difference to their quality of life and ability to cope.

We have welcomed many new families to KEF this year. We are proud to have launched new programmes responding to the growing need for our services, and we are continuously adapting and developing to optimise the range of support that we offer.

This Impact Report portrays some of KEF's highlights from the past year and the difference that we make to the lives of our families daily.

We are indebted to our volunteers, BIKE4KEF riders, supporters, and the entire community for your continued commitment and generosity, both via BIKE4KEF and throughout the year, which enables us to provide our vital services. Together we can continue to make a difference.

Thank you and best wishes for a Shana Tova.

Benny & Shelley Groszman, Shmulik & Channi Halpern, Yehuda & Michal Wittenberg, Danny Fine, Adina Morris

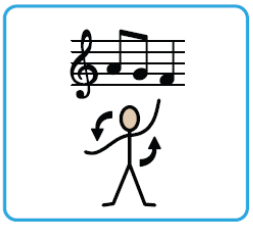
WHAT IS KEF?

KEF KIDS is a London-based charity supporting the lives of children and young adults with physical and learning disabilities and their families. KEF is dedicated to offering friendship and fun, enabling unique positive opportunities that help young people with disabilities to thrive, whilst providing their parents and families with much needed respite. KEF offers out-of-school activities, recreational events and residential trips including summer and winter residential camps as well as provides support for the whole family.

KEF THIS YEAR

It's been a busy & brilliant year at KEF!

KEF's programmes are improving all the time.

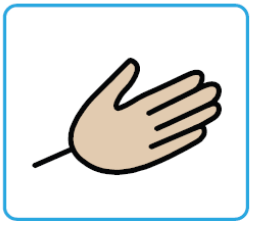


We started a new music & movement club!

We had our first family weekend!

BIKE4KEF was bigger than ever before!

We won a Queens award!



We are helping more families.

We look forward to another fun year of KEF.

HOW WE HELP CHILDREN & YOUNG ADULTS WITH DISABILITIES & THEIR FAMILILES

Increase quality time with family.

Provide an inclusive environment where young people facing similar challenges can thrive.

Provide a trusted constant through challenging life transitions and circumstances.

Provide positive experiences for children and young people with disabilities.

Improve families ability to cope with daily struggle.s

Reduce feelings of loneliness and isolation for families and young people.

Provide regular essential respite for families.

OUR YEAR IN NUMBERS

110+ children and young adults using KEF services

500+ volunteers

500+ Immediate family members benefitting from KEF's services

20 varied essential programmes

10,000+ hours of volunteering in the KEF center

600+ hours of ad hoc support provided at times of need

2500+ hours of buddy support

SUPPORT FOR EVERY MEMBER OF THE FAMILY

You are so selfless and devoted week after week giving love care understanding and confidence to our children, thank you always and forever.

You are our family's lifeline, you are the ones who enable us to cope despite all the many challenges. The love you each shower on our children warms our hearts!

She's never happier than when she's at Kef. You've all done too many kind things over the years for me to even list here, but please know that every single minute you give is appreciated completely.

OUR PROGRAMMES

Family Shabbos Weekend

Residential Winter Camp

Residential Sumer Camp

Residential Weekends

Sunday Club

Sports Club

Creative Club

Baking Club

Music & Movement Club

Young Adults Summer Shabbos

OUR PROGRAMMES

Motzei Shabbos Club

Family Events & Parties

Crisis Support

Ad Hoc Support

Buddy Scheme

Sibling Buddy Scheme

Siblings Events

Mothers Schmooze Event

Holiday Play Schemes

Holiday Outings

SPOTLIGHT: A FAMILY SHABBOS WITH KEF

37 KEF families were treated to a weekend they will never forget. This was the inaugural "FAMILY SHABBOS WITH KEF". Every family was made to feel like royalty, with an abundance of different activities and exciting programmes throughout. All the children basked in the attention, energy and love of the over 110 fabulous volunteers, allowing parents to rejuvenate whilst also connecting with other parents who share similar experiences in navigating the world of special needs.

The FAMILY SHABBOS WITH KEF in Daventry brought the KEF families together and energised everyone to continue to look after their children.

Renowned speaker Rabbi Shlomo Farhi, flew in from the USA. Rabbi Farhi's inimitable charismatic manner inspired the crowd, both during his general talks and the personal time he spent talking with individuals throughout the weekend.

"Our batteries are recharged and I feel I can start this week ready to face whatever life throws at me... I honestly now know everything is going to be ok."

SPOTLIGHT: QUEENS AWARD FOR VOLUNTARY SERVICE

The Queen's Award for Voluntary Service

We are extremely humbled, honoured, and proud that KEF was awarded The Queen's Award for Voluntary Service, the equivalent of an MBE for the voluntary sector. This award represents the highest accolade attainable for any UK charity.

We will always remember the joy and leadership that Her Majesty brought to so many people and we feel honoured to have been in the final cohort of charities to have received this honour - may her memory be a blessing.

Family Braham nominated KEF for this award, explaining: 'KEF supports us and so many other families in the most phenomenal way, truly making a difference in the lives of 'KEF kids', their siblings and parents. The volunteers are all so genuinely kind and caring, extremely well-trained and often make us feel that it is we who are doing them a favour! The additional support the volunteers gave our families during lockdown surpassed all expectations. We really felt that such extraordinary dedication should not go unrecognised.'

BIKE4KEF 2022

The positive energy to support KEF was infectious in the weeks leading up to the ride and throughout the day, culminating in an unbelievable £860,000+ raised in unmatched funds, from over 12,500 donations received from all over the globe. The success and the outpouring of love and support from the entire community means so much to the KEF family.
We would like to thank the entire community for supporting BIKE4KEF and enabling to continue to provide our essential respite and support services. We are already planning for our ten-year BIKE4KEF anniversary in 2023!

SOME OTHER WAYS THAT YOU HELPED US RAISE MONEY

Chloe's Bat Mitzvah Fundraiser

Amazon Wish List

Maccabi Fun Run

KEF's Purim Appeal

Chanuka Gift Sale

KEF KIDS GRADED OUTSTANDING BY OFSTED

Kef Kids were honoured to be graded outstanding by the two Ofsted inspectors who visited our residential Summer scheme in August.

Ofsted Outstanding Provider

EXCERPTS FROM OUR REPORT

The residential holiday scheme for disabled children provides highly effective services that consistently exceed the standards of good.

The commitment to children's health, educational, emotional, social and psychological needs is exceptional.

Children enjoy life-enriching holidays which value their uniqueness, capabilities, cultural traditions and their faith.

The extensive range of activities significantly enhances children's experiences, choices, understanding and independence.

Leaders and managers create a culture of aspiration and positivity and have high expectations of their staff and volunteers in order to ensure that all children have high-quality, enjoyable holidays.

ORGANISATIONS WE PARTNER WITH

We see strong benefits in partnership working with other relevant charities and organisations. We are communicating regularly to ensure collaboration and effective cooperation, maximising resources, and avoiding duplication.

TOGETHER WE CAN CONTINUE TO MAKE A DIFFERENCE

We are indebted to our volunteers, BIKE4KEF riders, supporters, and the entire community for your continued commitment and generosity, which enables us to provide our vital services.

THANK YOU!

THE KEF CENTRE
Arbiter House
Wilberforce Road
London NW9 6AX
020 8203 8135
office@kefkids.org
@kefkids
Registered charity no: 1176298
www.kefkids.org

Future plans

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and are creating a designated fund for this purpose.

Financial review

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level of up to six months running costs. This is to ensure that activities do not have to stop at a time when funding is not immediately available.

As at 31 January 2022 the charity's free reserves, which are the charity's unrestricted net current assets, was £326,023. This covers approximately 4 months running costs. The charity also holds £150,000 in designated funds for the building project referred to above. The charity's total reserves as at 31 January 2022, including fixed assets, was £756,456.

The trustees' annual report and the strategic report were approved on 17 November 2022 and signed on behalf of the board of trustees by:

Mr B Groszman
Trustee

Kef Kids

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kef Kids

Year ended 31 January 2022

I report to the trustees on my examination of the financial statements of Kef Kids ('the charity') for the year ended 31 January 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

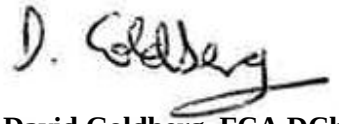
Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Goldberg, FCA DChA
Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

17 November 2022

Kef Kids

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2022

	Note	2022 Unrestricted funds £	2022 Restricted funds £	2022 **Total funds** £	2021 Total funds £
Income and endowments					
Donations and legacies	**5**	775,312	14,069	789,381	732,354
Charitable activities	**6**	204,861	–	204,861	111,302
Total income		980,173	14,069	994,242	843,656
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	**7**	135,088	–	135,088	117,679
Expenditure on charitable activities	**8,9**	907,850	14,069	921,919	412,240
Total expenditure		1,042,938	14,069	1,057,007	529,919
Net (expenditure)/income and net movement in funds		(62,765)	–	(62,765)	313,737
Reconciliation of funds					
Total funds brought forward		819,221	–	819,221	505,484
Total funds carried forward		756,456	–	756,456	819,221

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 16 to 25 form part of these financial statements.

Kef Kids

Company Limited by Guarantee

Statement of Financial Position

31 January 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	**14**	280,433	305,306
Current assets			
Debtors	**15**	41,844	25,000
Cash at bank and in hand		476,131	512,227
		517,975	537,227
Creditors: amounts falling due within one year	**17**	41,952	23,312
Net current assets		476,023	513,915
Total assets less current liabilities		756,456	819,221
Net assets		756,456	819,221
Funds of the charity			
General funds		606,456	669,221
Designated funds		150,000	150,000
Total charity funds	**19**	756,456	819,221

For the year ending 31 January 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 17 November 2022, and are signed on behalf of the board by:

Mr B Groszman
Trustee

The notes on pages 16 to 25 form part of these financial statements.

Kef Kids

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net (expenditure)/income		(62,765)	313,737
Adjustments for:			
Depreciation of tangible fixed assets		60,818	60,016
Interest payable and similar charges		1,367	2,426
Accrued expenses		600	–
Changes in:			
Trade and other debtors		(16,844)	15,675
Trade and other creditors		17,147	11,440
Cash generated from operations		323	403,294
Interest paid		(1,367)	(2,426)
Net cash (used in)/from operating activities		(1,044)	400,868
Cash flows from investing activities			
Purchase of tangible assets		(35,945)	(2,427)
Net cash used in investing activities		(35,945)	(2,427)
Net (decrease)/increase in cash and cash equivalents		(36,989)	398,441
Cash and cash equivalents at beginning of year		512,227	113,786
Cash and cash equivalents at end of year	**16**	475,238	512,227

The notes on pages 16 to 25 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is KEF Centre, Arbiter House, Wilberforce Road, London, NW9 6AX.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees are confident that the charity has sufficient reserves to be able to continue its charitable activities for the forseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

the Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	Various rates, depending on estimated useful life and residual value
Motor vehicles	-	Various rates, depending on estimated useful life and residual value
Leasehold property improvements	-	Over the remaining number of years on the lease (terminating in 2026)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Kef Kids is a Company Limited by Guarantee not having a Share Capital. It is registered as a charity with the Charity Commission (number 1176298).

5. Donations and legacies

	Unrestricted Funds	Restricted Funds	**Total Funds 2022**
	£	£	**£**
Donations			
Donations	754,347	–	754,347

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Grants			
Grants receivable	20,965	14,069	35,034
	775,312	14,069	789,381

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	606,059	59,703	665,762
Grants			
Grants receivable	66,592	–	66,592
	672,651	59,703	732,354

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Parental contributions	204,861	204,861	111,302	111,302

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2022 £**	Unrestricted Funds £	Total Funds 2021 £
Costs of raising donations and legacies - Donations	135,088	135,088	117,679	117,679

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2022 £**
Recreational activities and residential camps for children with special needs	900,650	14,069	914,719
Support costs	7,200	–	7,200
	907,850	14,069	921,919

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Recreational activities and residential camps for children with special needs	341,590	59,703	401,293
Support costs	10,947	–	10,947
	352,537	59,703	412,240

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2022 £**	Total fund 2021 £
Recreational activities and residential camps for children with special needs	914,719	–	914,719	401,293
Governance costs	–	7,200	7,200	10,947
	914,719	7,200	921,919	412,240

10. Net (expenditure)/income

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

	2022 £	2021 £
Depreciation of tangible fixed assets	60,818	60,016

11. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	5,400	5,400

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	20,876	13,938
Employer contributions to pension plans	318	193
	21,194	14,131

The average number of employees during the year was 2 (2021: Nil).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The Charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

14. Tangible fixed assets

	Fixtures and fittings	Motor vehicles	Leasehold property improvement	**Total**
	£	£	£	**£**
Cost				
At 1 February 2021	3,829	65,782	355,241	424,852
Additions	4,013	–	31,932	35,945
At 31 January 2022	7,842	65,782	387,173	460,797
Depreciation				
At 1 February 2021	1,046	17,970	100,530	119,546
Charge for the year	1,568	8,985	50,265	60,818
At 31 January 2022	2,614	26,955	150,795	180,364
Carrying amount				
At 31 January 2022	5,228	38,827	236,378	280,433
At 31 January 2021	2,783	47,812	254,711	305,306

15. Debtors

	2022	2021
	£	£
Prepayments and accrued income	35,725	25,000
Other debtors	6,119	–
	41,844	25,000

16. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2022	2021
	£	£
Cash at bank and in hand	476,131	512,227
Bank overdrafts	(893)	–
	475,238	512,227

17. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	893	–
Trade creditors	35,076	17,912
Accruals and deferred income	5,983	5,400
	41,952	23,312

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £318 (2021: £193).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Feb 2021	Income	Expenditure	Transfers	**At 31 Jan 2022**
	£	£	£	£	**£**
General funds	669,221	980,173	(1,042,938)	–	**606,456**

	At 1 Feb 2020	Income	Expenditure	Transfers	At 31 Jan 2021
	£	£	£	£	£
General funds	505,484	783,953	(470,216)	150,000	669,221

Designated funds

	At 1 Feb 2021	Income	Expenditure	Transfers	**At 31 Jan 2022**
	£	£	£	£	**£**
Building Fund	150,000	–	–	–	**150,000**

	At 1 Feb 2020	Income	Expenditure	Transfers	At 31 Jan 2021
	£	£	£	£	£
Building Fund	–	–	–	150,000	150,000

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and are creating a designated fund for this purpose.

Restricted funds

	At 1 February 2021	Income	Expenditure	**At 31 January 2022**
	£	£	£	£
Restricted Funds	–	14,069	(14,069)	–

	At 1 February 2020	Income	Expenditure	At 31 January 2021
	£	£	£	£
Restricted Funds	–	59,703	(59,703)	–

20. Analysis of net assets between funds

	General Funds	Designated Funds	**Total Funds 2022**
	£		**£**
Tangible fixed assets	280,433	–	280,433
Current assets	367,975	150,000	517,975
Creditors less than 1 year	(41,952)	–	(41,952)
Net assets	606,456	150,000	756,456

	General Funds	Designated Funds	Total Funds 2021
	£		£
Tangible fixed assets	305,306	–	305,306
Current assets	387,227	150,000	537,227
Creditors less than 1 year	(23,312)	–	(23,312)
Net assets	669,221	150,000	819,221

21. Analysis of changes in net debt

	At 1 Feb 2021	Cash flows	**At 31 Jan 2022**
	£	£	**£**
Cash at bank and in hand	512,227	(36,096)	476,131
Bank overdrafts	–	(893)	(893)
	512,227	(36,989)	475,238

22. Related parties

There were no related party transactions during the period under review.

KEF KIDS

England & Wales - Charity number 1176298

Accounts

KEF KIDS
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 JANUARY 2021

COMPANY REGISTRATION NUMBER: 10799455
CHARITY REGISTRATION NUMBER: 1176298

COHEN ARNOLD
Chartered accountants
New Burlington House
1075 Finchley Road
London
NW11 0PU

Kef Kids

Company Limited by Guarantee

Financial Statements

Year ended 31 January 2021

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Kef Kids

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 January 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 January 2021.

Reference and administrative details

Registered charity name	Kef Kids
Charity registration number	1176298
Company registration number	10799455
Registered office	New Burlington House 1075 Finchley Road London NW11 0PU
Principal office	KEF Centre Arbiter House Wilberforce Road London NW9 6AX
The trustees	Mr D B Fine Mr B Groszman Mr S J Halpern
Independent examiner	David Goldberg FCA DChA New Burlington House 1075 Finchley Road LONDON NW11 0PU

Structure, governance and management

Kef was originally established as a charitable trust in 2007 to provide social, leisure and developmental benefits to children with disabilities and to provide support and respite to their families. As of 1 February 2019, the charity's activities were transferred to a newly formed incorporated charity Kef Kids (charity number 1176298, company number 10799455). In the Trustees' view this is a more suitable legal structure given the nature and expansion of the charity's activities. The charity's governing document is its Memorandum and Articles of Association.

The day to day affairs of the charity are administered by the Board of Trustees. It is not currently the intention of the trustees of the charity to appoint new trustees. Should the situation change in the future, the trustees will apply suitable recruitment and training procedures.

The aims of Kef Kids are similar to those of Kef, and service users were not directly affected by this transition.

Objectives and activities

Objectives

The charity was set up to provide out-of-school hours activities for children with disabilities, primarily from the Jewish communities in the London Borough of Barnet, but also to Jewish children in Brent and Hackney and other areas in England. The charity's aims are to provide social, leisure and developmental benefits to children with disabilities and support and respite to their families.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and policies.

Achievements and performance

Due to the outbreak of COVID-19 in March 2020, activities at KEF varied from standard format. However, the charity continued to operate throughout the pandemic and adapted to ensure full adherence to the law and guidance from Public Health England, with a fully compliant provision at all times. Every programme offered remote alternatives for vulnerable/isolating participants.

During the above-said period, the activities run by the charity included:

- **A summer day scheme** for 51 children and young adults across 3 divisions with over 100 staff (this programme replaced the annual residential scheme which was not possible due to Covid-19).
- **A winter day scheme** for 50 children and young adults across 3 divisions and 75 staff (this programme replaced the annual residential scheme which was not possible due to Covid-19)
- **Sunday activities** for up to 45 children and young adults with 54 staff, with additional opportunities for family involvement (via zoom and in person)
- **Boys only Sunday activities** geared at older campers (from 12), with additional opportunities for family involvement (via zoom and in person).
- **Activities and outings on days when school was closed** were held throughout the year, including bank holidays, half-terms and school INSET days
- **After school baking groups** for up to 12 children (with home deliveries to isolating participants)
- **Weekly sports activities for boys** with qualified instructor (via zoom and in person)
- **Buddy Programme**
- **Parent support group** offering support opportunities (via zoom and in person)
- **Older Girls Activity programme** which meets bi-weekly and is the highlight of the week for our young adults (via zoom and in person)

- **Sibling Support Groups** - Kef identified the need for support and attention to be given to the siblings of the participants with special needs who often they feel neglected and marginalised by the focus on their special sibling. This programme has been met with great delight and enjoyment by participants, and will be further developed in the future (via zoom and in person)
- **Support packages** throughout lockdown including appropriate activities and entertainment options for KEF service users and also their families. These included a family picnic, games and toys.
- **Zoom programmes** throughout lockdown offering entertainment, support and friendship for service users and their families. These included concerts, entertainers, singing and baking sessions.

The Kef Centre, a fully refurbished, bespoke building equipped with state of the art disabled accessible facilities, a soft-play room, sensory room and kitchen, accommodates all programmes during the year, has become a hub for the participants of Kef. The security and familiarity that the building provides, in addition to its suitability for all needs, has markedly improved the smooth running of the programmes.

Kef's Ofsted registration was obtained in August 2017 receiving consistently good judgements at 3 inspections. Kef re-registered as Kef Kids on 17th July 2020, registration no. 2592451.

In September 2021 an Impact Report was produced by Kef, reflecting the progress of the Charity over the previous 12 months. Please see the report below.

IMPACT REPORT

SEPTEMBER 2021
ROSH HASHANA 5782

A MESSAGE FROM THE EXECUTIVE COMMITTEE

Dear Friends,

It has been another busy and successful year at KEF, with the continuous partnership between our volunteers and supporters.

This impact report highlights some of our actvities over the past year and the difference that we make to the lives of the families we support on a daily basis.

As the world slowly emerges from the COVID-19 pandemic, KEF has been a lifeline for the families we support, making a difference to them on a daily basis through these challenging times. The feedback that we receive from parents and participants confirms that the support we offer provides them with a better quality of life and ability to cope.

We are indebted to our volunteers, BIKE4KEF riders, supporters, and the entire community for your continued commitment and generosity throughout the year enabling us to provide our vital services.

As we approach the new year, we look forward to continuing to develop and expand our services. Together with your ongoing support, we are confident that we can rise to any challenges and be there for our KEF families throughout. We are indebted to you.

Wishing everyone a happy and healthy year.

Benny & Shelley Groszman, Shmulik & Channi Halpern, Yehuda & Michal Wittenberg, Danny Fine, Adina Morris

WHAT IS KEF?

KEF KIDS is a London-based charity (registered charity no. 1176298) supporting the lives of children and young adults with physical and learning disabilities and their families. KEF is dedicated to offering friendship and fun to its participants, giving them opportunities that help them to thrive, whilst providing their parents and families with much needed respite. KEF provides a range of respite and support services including out-of-school activities, recreational events, residential camps including weekends and summer and winter sleepaway camps, as well as family and sibling support.

"Thank you for supporting us at a time when this isolation has had a particularly huge impact on our vulnerable children."

HOW WE HELP CHILDREN & YOUNG ADULTS WITH DISABILITIES & THEIR FAMILILES:

- KEF provides positive experiences for children and young people with disabilities.
- Families benefit from essential respite, improving their ability to cope with their daily struggles.
- Participants and families benefit from improved quality of life.
- KEF provides an inclusive environment where children facing similar challenges can thrive.
- KEF reduces feelings of loneliness and isolation for families and young people.
- KEF is a constant support through challenging life transitions and circumstances.

110+ children and young adults access KEF services

500+ immediate family members benefit from KEF's services

30+ new enquiries to KEF services this year

500+ volunteers, with over 150 new volunteers this year

600+ hours of respite provided in the KEF Centre this year

HIGHLIGHTS FROM OUR YEAR

Through a year of isolation, cancellations and challenges, our team have continued to do their utmost to provide respite and support services to the children and young people at KEF and their families. We pay tribute to the vital role of our volunteers and supporters in all that we have achieved together.

SEPTEMBER:
Sunday and after-school clubs re-opened since closure in March 2020.
Bat Mitzvah celebration at KEF.

OCTOBER:
Succos Chol Hamoed outings.
Make your own pizza kits from Pizaza.

NOVEMBER:
Parents virtual evening – "From the comfort of our home we were presented with delicious goodies and wonderful entertainment – thank you KEF"

DECEMBER:
Drive in Chanukah concert - "It was such a beautiful, special and enjoyable event... a great distraction from our daily challenges"

DECEMBER:
Winter Wonderland respite day camp at the KEF Centre

JANUARY:
Family gifts – 'It's as if you knew we needed a hug – the blanket is a constant reminder of KEF's love and support". Sibling paint night.

FEBRUARY:
Sibling magic show.
Half-term play-scheme.
Purim virtual circus - 'The best circus we have ever been to!"

MARCH: KEF was recognised at the JVN awards ceremony receiving the Investec award for Outstanding Innovation in Volunteering during the Covid 19 Pandemic. Mum's Shmooze Group - virtual cocktail-making workshop.

APRIL:
Pesach fun-days @ the KEF Centre.

MAY:
#CaptainTom100 challenge raised over £3,500 through various individuals and groups taking on unique challenges relating to the number 100 to raise funds for KEF.
Sibling events various programmes for all ages.

JUNE:
BIKE4KEF 2021
199 dedicated cyclists raised over £635,000 for KEF

JULY & AUGUST:
Summer residential camp – KEF ON HOLIDAY - 83 campers across 2 divisions

"It's been our first opportunity for full overnight respite... Seeing the joy and love you all give to her means the world to us.... We enjoyed not having to worry about feeding tubes, pumps, seizures, medication etc."

"What you have done this summer is immeasurable for our family .. we really really needed this break and the best thing was not having to worry one tiny bit about him ... he's in the best possible hands all round ... so thank you a million times"

"JOINING KEF HAS GIVEN OUR FAMILY SO MUCH SUPPORT"

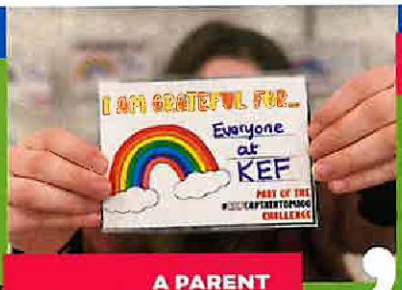
"We first joined the KEF family in the middle of the pandemic. Immediately we were enveloped in a vortex of warmth care and loving kindness... they think of absolutely everything and the attention to detail has been astonishing.
Our gratitude to KEF is indescribable. They have held us together through some really tough times. They are always available to me no matter my need and the entire team goes out of their way to accommodate us in any way possible."

"VOLUNTEERING FOR KEF IS AN EXTREMELY HUMBLING EXPERIENCE"

KEF has always relied on the constant support of its dedicated and loyal volunteers and during the challenging times of the COVID-19 pandemic our volunteers supported the KEF services more than ever. Our volunteers report personal benefits through their volunteer work included improving their well-being, a real sense of achievement, gaining confidence and sense of giving to the community. One volunteer commented, "when I went round to deliver the parents care packages, the parents faces lit up you could see it from miles away... you could see their heart warm. So I just wanted to say thank you for giving me this opportunity to be a part of the incredible work at KEF – volunteering for KEF is an extremely humbling experience".

A NEW PARENT

"Your team are so welcoming, he has a huge smile on his face every time we speak of KEF at home"



A SIBLING

"Such a lovely gift that validates how hard it is to live with a special sibling! Excellent choice of gift as well! Thank you!"

A PARENT

"It's really impossible to describe how much KEF's support has helped us. Just to know we're not alone and that you're there and you care means so much!"

A GRANDPARENT

"As I can't be there to physically help my daughter with her disabled son as I am shielding, it is a great feeling for me to know that KEF is there and doing so much"

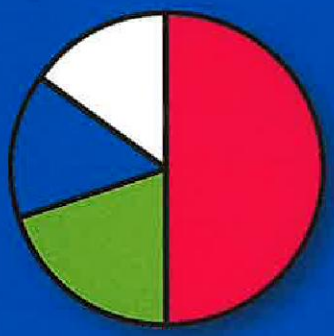
A SERVICE USER

"You really know and understand what I need. Thank you"

KEF KIDS FINANCE 2020/21

KEF'S ANNUAL BUDGET- £950,000

Residential programmes – 50%
Weekly programmes – 20%
Fundraising – 15%
Operational costs - 15%



WITH GRATEFUL THANKS TO ALL OUR SUPPORTERS INCLUDING ALLIANCE MANAGING AGENTS LTD, BRENT CROSS SOUTH COMMUNITY FUND, CHARITY EXTRA, CHILDRENS AID COMMITTEE, CREATE ASSET MANAGEMENT, EAGERSTATES LTD, ELLINSON & CO., EMESS FOUNDATION, EVERMARK PROPERTIES, FAMILY DAVID HALPERN, HENDON ESTATES, HASMONEAN HIPE PURIM CAMPAIGN, HOD, INVESTREAM, KAYS, JEWISH CHILDRENS HOLIDAY FUND, LEO NEWMAN, M&N INSURANCE, MILTON GRUNDY FOUNDATION, RDP NEWMANS CHARTERED ACCOUNTANTS, THE RESPITE ASSOCIATION, RESPITE KIDS, SKYLINE CONSTRUCTION GROUP, SHPIELTIME PURIM CAMPAIGN, TRAVELDESK, UMTB MIZRAHI TEFAHOT BANK LTD

THANK YOU FOR SUPPORTING KEF!

We are indebted to our staff, volunteers and supporters who together keep KEF going. Your support makes it possible for us to reach more people in even more ways - and we can only achieve all this because of you.

THANK YOU!

THE KEF CENTRE
Arbiter House
Wilberforce Road
London NW9 6AX
020 8203 8135
office@kefkids.org
@kefkids
Registered charity no: 1176298
www.kefkids.org

Future plans

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and are creating a designated fund for this purpose.

Financial review

Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are the free reserves of the charity, at a level of up to six running costs. This is to ensure that activities do not have to stop at a time when funding is not immediately available.

As at 31 January 2021 the charity's free reserves, which are the charity's unrestricted net current assets, was £363,915. This covers approximately 6 months running costs for a regular year with summer and winter residential camps. The charity also holds £150,000 in designated funds for the building project referred to above. The charity's total reserves as at 31 January 2021, including fixed assets, was £819,221.

The trustees' annual report and the strategic report were approved on 26 November 2021 and signed on behalf of the board of trustees by:

Mr B Groszman
Trustee

Kef Kids

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Kef Kids

Year ended 31 January 2021

I report to the trustees on my examination of the financial statements of Kef Kids ('the charity') for the year ended 31 January 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

David Goldberg FCA DChA

Cohen Arnold
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

26 November 2021

Kef Kids

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 January 2021

	Note	Year to 31 Jan 21 Unrestricted funds £	Restricted funds £	Total funds £	Period from 1 Nov 18 to 31 Jan 20 Total funds £
Income and endowments					
Donations and legacies	5	672,651	59,703	732,354	1,266,568
Charitable activities	6	111,302	–	111,302	173,338
Total income		783,953	59,703	843,656	1,439,906
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	7	117,679	–	117,679	192,788
Expenditure on charitable activities	8,9	352,537	59,703	412,240	741,634
Total expenditure		470,216	59,703	529,919	934,422
Net income and net movement in funds		313,737	–	313,737	505,484
Reconciliation of funds					
Total funds brought forward		505,484	–	505,484	–
Total funds carried forward		819,221	–	819,221	505,484

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

Kef Kids

Company Limited by Guarantee

Statement of Financial Position

31 January 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	**15**	305,306	362,895
Current assets			
Debtors	**16**	25,000	40,675
Cash at bank and in hand		512,227	113,786
		537,227	154,461
Creditors: amounts falling due within one year	**17**	23,312	11,872
Net current assets		513,915	142,589
Total assets less current liabilities		819,221	505,484
Net assets		819,221	505,484
Funds of the charity			
General funds		669,221	505,484
Designated funds		150,000	–
Total charity funds	**19**	819,221	505,484

For the year ending 31 January 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 26 November 2021, and are signed on behalf of the board by:

Mr B Groszman
Trustee

Kef Kids

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 January 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income	313,737	505,484
Adjustments for:		
Depreciation of tangible fixed assets	60,016	59,530
Interest payable and similar charges	2,426	1,792
Accrued expenses	–	5,400
Changes in:		
Trade and other debtors	15,675	(40,675)
Trade and other creditors	11,440	6,472
Cash generated from operations	403,294	538,003
Interest paid	(2,426)	(1,792)
Net cash from operating activities	400,868	536,211
Cash flows from investing activities		
Purchase of tangible assets	(2,427)	(422,425)
Net cash used in investing activities	(2,427)	(422,425)
Net increase in cash and cash equivalents	398,441	113,786
Cash and cash equivalents at beginning of year	113,786	–
Cash and cash equivalents at end of year	512,227	113,786

The notes on pages 15 to 24 form part of these financial statements.

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The Trustees are confident that the charity has sufficient reserves to be able to continue its charitable activities for the foreseeable future.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

the Trustees do not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	-	Various rates, depending on estimated useful life and residual value
Motor vehicles	-	Various rates, depending on estimated useful life and residual value
Leasehold property improvements	-	Over the remaining number of years on the lease (terminating in 2026)

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

3. Accounting policies *(continued)*

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Kef Kids is a Company Limited by Guarantee not having a Share Capital. It is registered as a charity with the Charity Commission (number 1176298).

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Donations			
Donations	606,059	59,703	665,762
Donations – Asset transfer from Kef (old charity)	–	–	–
Grants			
Grants receivable	66,592	–	66,592
	672,651	59,703	732,354

Included in grants receivable is £6,889 received from the Coronavirus Job Retention Scheme.

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	718,504	–	718,504
Donations - Asset transfer from Kef (old charity)	546,564	–	546,564
Grants			
Grants receivable	1,500	–	1,500
	1,266,568	–	1,266,568

6. Charitable activities

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Parental contributions	111,302	111,302	173,338	173,338

7. Costs of raising donations and legacies

	Unrestricted Funds £	**Total Funds 2021 £**	Unrestricted Funds £	Total Funds 2020 £
Costs of raising donations and legacies - Donations	117,679	117,679	192,788	192,788

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2021 £**
Recreational activities and residential camps for children with special needs	341,590	59,703	401,293
Support costs	10,947	–	10,947
	352,537	59,703	412,240

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Recreational activities and residential camps for children with special needs	727,032	–	727,032
Support costs	14,602	–	14,602
	741,634	–	741,634

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2021 £**	Total fund 2020 £
Recreational activities and residential camps for children with special needs	401,293	–	401,293	731,073
Governance costs	–	10,947	10,947	10,561
	401,293	10,947	412,240	741,634

10. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	60,016	59,530

11. Auditors remuneration

	Year to 31 Jan 21 £	Period from 1 Nov 18 to 31 Jan 20 £
Fees payable for the audit of the financial statements	–	5,400

12. Independent examination fees

	Year to 31 Jan 21 £	Period from 1 Nov 18 to 31 Jan 20 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	5,400	–

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Year to 31 Jan 21 £	Period from 1 Nov 18 to 31 Jan 20 £
Wages and salaries	13,938	7,746
Employer contributions to pension plans	193	93
	14,131	7,839

The average number of employees during the year was 1 (2020: 1).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

There was no remuneration paid to the Trustees. The Charity did not meet any individual expenses incurred by the Trustees for services provided to the Charity.

15. Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Leasehold property improvement £	**Total £**
Cost				
At 1 February 2020	1,402	65,782	355,241	422,425
Additions	2,427	–	–	2,427
At 31 January 2021	3,829	65,782	355,241	424,852
Depreciation				
At 1 February 2020	280	8,985	50,265	59,530
Charge for the year	766	8,985	50,265	60,016
At 31 January 2021	1,046	17,970	100,530	119,546
Carrying amount				
At 31 January 2021	2,783	47,812	254,711	305,306
At 31 January 2020	1,122	56,797	304,976	362,895

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	25,000	40,675

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	17,912	6,472
Accruals and deferred income	5,400	5,400
	23,312	11,872

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £193 (2020: £93).

19. Analysis of charitable funds

Unrestricted funds

	At 1 Feb 2020	Income	Expenditure	Transfers	**At 31 Jan 2021**
	£	£	£	£	**£**
General funds	505,484	783,953	(470,216)	(150,000)	**669,221**

	At 1 Nov 2018	Income	Expenditure	Transfers	At 31 Jan 2020
	£	£	£	£	£
General funds	–	1,439,906	(934,422)	–	505,484

Designated funds

	At 1 Feb 2020	Income	Expenditure	Transfers	**At 31 Jan 2021**
	£	£	£	£	**£**
Building Fund	–	–	–	150,000	**150,000**

	At 1 Nov 2018	Income	Expenditure	Transfers	At 31 Jan 2020
	£	£	£	£	£
Building Fund	–	–	–	–	–

There are an increasing number of applications to Kef Kids for places for residential schemes and procuring suitably equipped premises is both extremely challenging and expensive. The Trustees are of the opinion that the charity would hugely benefit from owning its own residential site configured and customised to its needs to enable it to operate more efficiently in the long term. The Trustees are currently in the process of engaging a team of advisors to put together a report in order to assess the feasibility of acquiring a building and are creating a designated fund for this purpose.

Restricted funds

	At 1 Feb 2020	Income	Expenditure	**At 31 Jan 2021**
	£	£	£	£
Restricted Fund	–	59,703	(59,703)	–

	At 1 Nov 2018	Income	Expenditure	At 31 Jan 2020
	£	£	£	£
Restricted Fund	–	–	–	–

20. Analysis of net assets between funds

	General Funds	Designated Funds	**Total Funds 2021**
	£		**£**
Tangible fixed assets	305,306	–	305,306
Current assets	387,227	150,000	537,227
Creditors less than 1 year	(23,312)	–	(23,312)
Net assets	669,221	150,000	819,221

	Unrestricted Funds	Designated Funds	Total Funds 2020
	£		£
Tangible fixed assets	362,895	–	362,895
Current assets	154,461	–	154,461
Creditors less than 1 year	(11,872)	–	(11,872)
Net assets	505,484	–	505,484

21. Analysis of changes in net debt

	At 1 Feb 2020	Cash flows	**At 31 Jan 2021**
	£	£	**£**
Cash at bank and in hand	113,786	398,441	512,227

22. Related parties

There were no related party transactions during the period under review.