



THE  
GIFT  
*in Every Child*  
JUST KIDDING 2024

# CONTENTS

|  |              |
|--|--------------|
| <b>Legal &amp; administrative</b>        | <b>3</b>     |
| <b>Message of the Chair</b>              | <b>4</b>     |
| <b>Why we exist</b>                      | <b>5</b>     |
| <b>Our aims</b>                          | <b>6</b>     |
| <b>Governance</b>                        | <b>7</b>     |
| <b>Projects</b>                          | <b>8–12</b>  |
| <b>Impact</b>                            | <b>13–16</b> |
| <b>Trustees' report</b>                  | <b>17</b>    |
| <b>Independent examiner's report</b>     | <b>18</b>    |
| <b>Statement of financial activities</b> | <b>19</b>    |
| <b>Balance sheet</b>                     | <b>20</b>    |
| <b>Notes to the financial statements</b> | <b>21–24</b> |

# Legal and Administrative

**TRUSTEES:**

David Schreiber  
Feige Krausz  
Solomon Berkowitz

**ADMINISTRATION ADDRESS:**

29 Knightland Road  
London E5 9HR

**CHARITY NO:**

1186598

**INDEPENDENT EXAMINER:**

C Weberman  
Stamp It Ltd  
44 Fairholt Road  
London N16 5HW

**BANKER:**

Barclays Bank Plc  
1 Churchill Place  
London E14 5HP



**T**his year, we created the best version of Just Kidding to effectively meet the needs of children and their families. Where we lacked resources or scope, we collaborated with other organizations to share resources, refer children, and, importantly, keep learning.

Our theme this year is that every child is a gift. Just as gifts come in different wrappings, so do children, each bringing unique qualities and potential. Our mission is to unwrap these layers and reveal the wonderful gifts inside. Through robust planning and preparation, we aim to equip children to brave challenges and reach further.

The formative years of childhood significantly influence who we become as adults. Early experiences shape our preferences, views, and even brain development. Growing up without basic needs or a secure and happy home can have debilitating and long-lasting effects. However, one caring adult can make all the difference for a child who has experienced adverse childhood experiences or trauma. Our mentors are doing incredible work, offering guidance, support, and encouragement when it is needed most.

Mentoring is an invaluable resource, providing children with positive role models who help shape their lives and ensure they reach their full potential. Our mentors are lifelines, offering the kind of support that can turn challenges into opportunities.



## Message of the Chair



CITY BRIDGE  
FOUNDATION



the orp foundation

To our donors, thank you. You are inundated with worthy requests, yet you placed your trust in us and chose to invest in an organization that cares deeply about young people. Your wise investment has made a significant difference. Some children may face every “dis” or “dys” challenge now, like disadvantaged, dysregulated, or distressed, but with the right support, they can surmount these challenges and transition into adulthood as confident winners.

Your tremendous support has meant that worries about whether our full range of services would survive were curtailed. Despite financial difficulties, we managed to gradually replenish our reserves and sustain our existing offerings. Thank you for standing with us and for believing in the potential of every child. Together, we continue to unwrap the unique gifts each child brings to the world, celebrating their individuality and fostering their growth.

At Just Kidding, while we value the sentiment that “it’s the thought that counts,” we also need tangible support to make a difference. Your monetary gifts empower us to provide essential services to children in need. Thank you for considering how you can turn your thoughts into impactful action.

*Rose Berkowitz*

# Why We Exist



**Have you ever chuckled at a hilariously off-target Google Translate moment?**

It can be amusing as a one-time occurrence, irritating when occurring more frequently, but imagine if every attempt at communication felt like relying on that unpredictable tool. Now, picture a child with ESOL in a classroom; or a child familiar with the language but grappling with non-verbal cues and relative language or expressions due to autism. For them, the frustration and isolation go far beyond mere annoyance. Every misunderstood word or missed expression becomes a barrier to connection and understanding. At Just Kidding, we recognize these challenges and strive to provide tailored support, helping children overcome communication barriers and thrive in social settings. Together, we can create inclusive environments where every child feels valued, understood, and empowered to express themselves authentically.

Every child is gifted; we say it very often. How often do we believe it? Finding a child's strengths can sometimes be the most difficult and frustrating part of our job. You see, for some children, their outward selves can mask their inner beauty through such things as learning or behavioral challenges, language barriers. Just Kidding advocates for children with communication barriers such as ESOL, autism, hearing loss and helps parents, schools, and other children untie the knots and tape and unwrapping the gift in every child. **included, valued, and heard.**

Just Kidding envisions a world where every child is heard, understood, and empowered to belong—growing into adulthood with confidence, purpose, and voice.

VISION

Just Kidding takes childhood very seriously. We help children communicate so that they are included, valued, and heard.

MISSION





# Our Aims

1

**Strengthening communities by supporting young people to be tolerant, expressive, responsible citizens**

2

**Enabling young immigrants with language barriers and children with communication barriers to better face the challenges of life**

3

**Giving children young people a safe exciting place to go to have fun, build their social networks and support their personal development**



# Good Governance

**Our governance structure** ensures responsible, sustainable operations, fostering an inclusive, equitable environment and maintaining ethical standards while managing risks. At the core is a Board of Trustees consisting of the Chair, Treasurer, and Secretary, all with lived experience relevant to our mission. The Chair oversees board activities and governance, the Treasurer manages financial oversight and budgeting, and the Secretary maintains records and compliance.

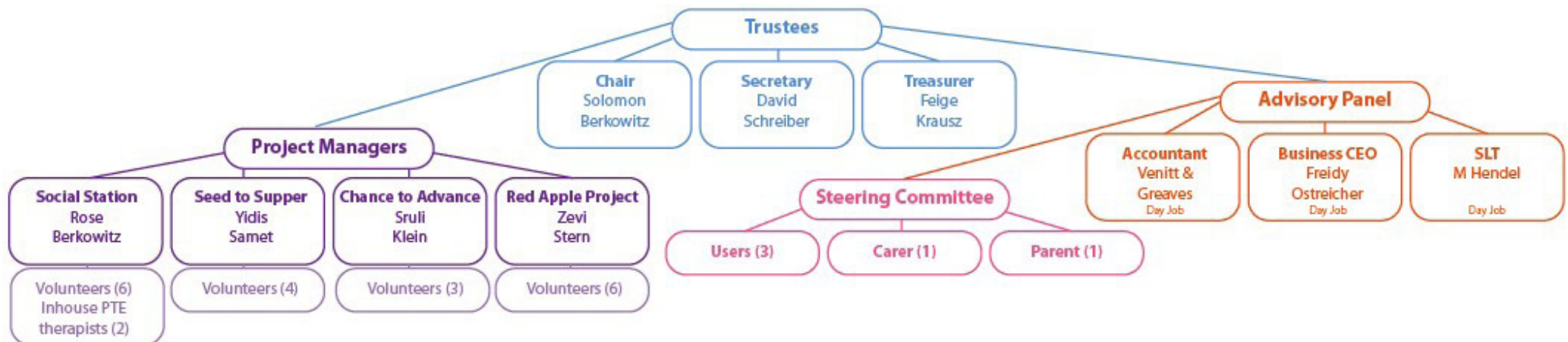
The Board is supported by an Advisory Panel comprising an Educational Psychologist, Speech and Language Pathologist, and Business Advisor. They provide expert insights on educational strategies, communication development, and business sustainability.

We also have a Steering Committee called the Stakeholders Session, where service users, carers, parents, and teachers can join trustee meetings and run focus groups. This

participatory approach ensures our governance is inclusive and responsive to community needs.

Each project is led by a Project Lead supported by volunteers accountable to a Project Manager. The Project Manager oversees projects and reports to the Administrator, who is accountable to the Trustees, ensuring clear responsibility and oversight.

We commit to fostering an inclusive workplace, promoting safety and well-being, and supporting skills development and career advancement. By measuring and reporting our progress, we ensure accountability, helping our stakeholders evaluate our impact and demonstrating our commitment to delivering sustainable, long-term value.



# Social Station



**Social Station** is our afterschool program tailored for 45 children (ages 3–11) with ASD, including those not yet diagnosed but displaying indicators and awaiting assessment, along with cases featuring distinct but inconclusive assessments. These encompass children exhibiting some, but not sufficient, autism features, falling just short of a definitive diagnosis threshold. Co morbid difficulties include sensory challenges, anxiety, or communication difficulties. Guided by a Speech and Language therapist, Play therapist and supported by student volunteers, our approach emphasizes mixed-age groups to foster leadership and confidence in each child.

The overlap between communication challenges and mental health is especially significant for children attending Social Station, as the nature of the program caters to those aged 3–11 exhibiting signs of autism, sensory challenges, anxiety, or communication difficulties.

Children enrolled in Social Station often grapple with communication difficulties, making it challenging for them to identify and name emotions. This limitation extends beyond linguistic barriers, affecting their ability to convey feelings, needs, and experiences to others effectively. The frustration stemming from an inability to communicate emotions can contribute to heightened levels of anxiety among these children. Difficulties in forming connections and participating in group activities can lead to a sense of exclusion, impacting their overall social and emotional well-being. Beyond traditional speech and communication activities, our sessions incorporate targeted exercises to improve impulse control, executive functioning, and social-emotional skills. Certified facilitators and dedicated volunteers ensure a supportive environment.

We actively collaborate with local schools and caseworkers and health visitors to identify and support children facing economic hardships, promoting inclusivity and accessibility. Social Skills Group is held Monday to Thursdays from 4–6 pm and includes a light afterschool snack.

Just Kidding is well-placed to meet the needs of the community due to our community-driven approach. Through extensive engagement and feedback mechanisms, we've developed a deep understanding of the challenges local families face. Given our profound understanding of these children, coupled with the trust they place in us, our keen awareness of their concerns becomes instrumental. This is critical in identifying subtle signs of distress promptly, and the established trust facilitates effective support when they require assistance. Our existing programs have already demonstrated success in providing mentorship and support, leading to improved confidence and academic performance among participating children.



## WHEN I TALK MY SENTENCES

come out awkward, I mix up words, I get tongue tied, I say the opposite of what I mean, and I have trouble thinking of what I want to say. Is there something I could do?"

**Gella, 11**







**MUSIC SOCIAL ROCKS.**

It's the highlight of my week."

*Debbie, 8*



# Chance to Advance

We support teens and school leavers who will not pursue further education as they have struggled extensively in school with literacy and communication due to disabilities, family backgrounds, immigration, etc.

We will also engage 14–18–year–olds in between schools due to truancy, absenteeism, suspension, or immigration status. These young people could be classed as NEET and endure multiple challenges. The Chance to Advance program was created to demonstrate that young people can learn and move towards independence and successful inclusion in the community. Target skills are designed to provide each individual with the opportunity to acquire and advance skills in the areas of:

## FUNCTIONAL LITERACY SKILLS

Course and 1–1, for immigrants who are out of school–14–19 and for children who are in between schools (suspended, or long–term school refusal) as well as for school leavers who have not attained a passing grade in their English GCSE’S and young people with disabilities.

## SOCIAL COMMUNICATION LITERACY

Social communication literacy: Social etiquette, work ethic, and communication skills for the workplace workshop.

## GETTING AROUND SKILLS

Getting Around Skills: Learning to navigate public transportation, basic directional skills, etc.

## BYTESIZE DIGITAL LITERACY

In addition to basic literacy training, we will offer a range of IT Literacy courses that are prerequisites for any job and day–to–day living.

This course is modified for learners with disabilities and language barriers and groups are kept to a maximum of 5 students per trainer. Starting and Shutdown computers, creating a new user, Installing new software introduction to the Internet, Browsing and searching websites, Sending and receiving email, Introduction to MS Word, creating a document, writing a formal letter Saving as PDF, Introduction to MS Excel.







# CityFarm Kids

**Our mission is clear: to provide 80 portions of nutritious, fresh, and wholesome food each week to children who need it the most.** Yet, we aspire to go beyond the conventional approach of distributing traditional food parcels which is lifesaving yet can develop dependency for some and for others hurt their dignity. Our vision is transformative, seeking to empower these children not just with sustenance but with a profound connection to the food they consume.

Imagine these children, so cut off from nature, most live in tall, crowded council estates or social housing, actively participating in the process of procuring their meals. Picture them at a local farm, their hands in the soil, learning about the journey from seed to table. This initiative transcends the conventional charity model; it's about instilling a sense of pride and ownership in these children. When they enjoy their meals, we want them to feel a sense of accomplishment, knowing they played a role in bringing that food to their table. Through this initiative, we also hope to nurture a sense of responsibility and appreciation for the journey their potatoes or vegetables took to reach their tables.



# Red Apple Project

**Project Red Apple** wants every child to feast on the tart sweetness and crunch into a juicy apple and other fruits and vegetables daily. It is a program that aims to address the issue of food insecurity and lack of access to fresh fruits and vegetables for children and teens whose families receive food from food banks but rarely enjoy fresh fruit and vegetables. The program is designed especially for families facing acute financial constraints made worse by the cost of living crises.

Project Red Apple delivers fruit and veggie goody bags to children in need. These goody bags are filled with fresh fruits and vegetables and are designed to provide a healthy and nutritious snack or meal option for children and teens. The goody bags are distributed at our afterschool activities and available at selected local groceries free of charge for families in need.

Project Red Apple is the idea and fruits of Toby, a young person attending our Learn to live program. Together with other young people they worked hard to make it happen. And have reaped fruitful results.

They delivered over 700 fruit and veggie goody bags to children in need. Overall, Project Red Apple is an important initiative that helps to ensure that children and teens from families in need have access to the healthy and nutritious food options essential for their physical and cognitive development.





# Impact

Liba is 7—bright, articulate, and flying through her reading levels. Because she was doing so well academically, no one thought to look deeper. She didn't qualify for a block of speech and language therapy at Hackney ARK, and her school didn't include it in her EHCP. On paper, she was fine.

But Liba was drooling constantly. Her top would be soaked by mid-morning. She had to change her clothes several times a day, and other children slowly began to back away—physically inching from her, whispering, avoiding sitting next to her. No one meant harm, but she was being left out, and she knew it.

When she came to us, our SLT took a different approach—not focused on what she could say, but how her body was managing everyday functions like swallowing and breathing. With a few gentle techniques, we helped her gain awareness and control.

Liba's top stays dry. She's more comfortable in her body, and no longer feels the shame of standing out for something she couldn't help. She's still the same clever, funny girl—but now she's a little freer to just be herself.

## OUTCOMES:

### SUSTAINING FRIENDSHIPS

- 85% of participants reported improve friendship skills
- 30 children shared that they made a new friendship at our club



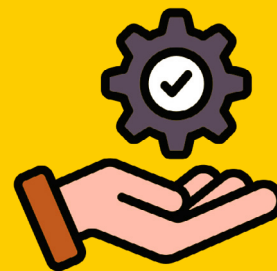
### IMPROVING SELF-ESTEEM

- 94% of participants reported improved self-esteem through the Rosenberg Self Esteem Test Model and our Feedback form



### OTHER AREAS OF PREDICTED OUTCOMES REPORTED AND EVALUATED INCLUDE:

- Being more responsible and empathetic
- Being able to express difficult feelings
- Navigating social situations successfully



Interacting with peers helps children build social, reciprocal and communicative skills. Through playful activities they learned actively listening, interpreting body language, asking questions, taking turns and other skills that will help them feel comfortable in social and unknown situations.

## OUR THEORY OF CHANGE:

In early 2021 we produced our theory of Change, an evaluation framework that outlines our key objectives for children, and the indicators we can use to track progress against these desired outcomes.

We devised this by looking at what is happening in our area in terms of living conditions and social pressures, climate—then the covid-19 related challenges, what young people need in terms of skills and opportunities, and what young people want and enjoy doing out of school. We then looked at our capabilities and what we want to achieve as an organization.



Children are referred to us by their teachers, school sencos, mentors, therapists and social workers.

12 children have dyslexia or other significant literacy difficulty.

8 children are on the ASD spectrum

11 children have ADHD

3 children have dyspraxia

7 immigrant children

12 have other Sen needs (mild to moderate)

18 struggle with social anxiety

12 with other emotional/mental health challenge

18 come from complex backgrounds and families



## In Numbers

80



Creative  
Expressions  
Sessions

42

Milestone  
Moments

6

Transformational  
Projects

120

After-School  
Club Sessions

112

Social Stories  
Acted Out

52



Less Dustbin  
Bags Than  
Last Year

29



Flower/Plant Pots  
Blooming Well

300

Portions Healthy  
Snacks & Meals

32

Youthworker  
Mentors  
Paired

# Interview with Goldy

*"I could've been the wall"*



Goldy, can you describe what life was like for you before joining Social Station?

I felt invisible most of the time. At school, I'd be by the register, about to answer, and my friends would just moan out "present" for me. Like I didn't need to exist. I could've been the wall or the sharpener—maybe then I'd be noticed.



That sounds incredibly isolating. What do you think contributed to that feeling?

I have a mild stutter and a harder time finding words, especially when I'm nervous. And my accent has an edge—my parents are Polish and Russian immigrants, and English isn't our first language. I'd get stuck in sentences, or mix things up, and people would either talk over me or pretend it didn't happen. It just made me want to stay quiet.



How did you get connected with Social Station?

My teacher referred me. I think she noticed I was struggling socially—drifting. I started attending once a week. I didn't expect much at first, but honestly, it changed everything.



What was different about Social Station?

The first thing I noticed was that no one was trying to be better than anyone else. No one cared who had the best clothes or the best grades. There wasn't that pressure to prove yourself. We didn't even know each other that well at first, but we really cared about each other. Like, truly wanted each other to succeed.



That kind of culture can be rare. How did it help you personally?

I wasn't scared to speak up there. Even if I stuttered or took time to find the right words, no one rushed me. The facilitators encouraged us to hold space for each other. That meant listening properly, not interrupting, and rooting for each other. Success became a group thing. We helped and held it for each other.



What kinds of skills did you develop?

Communication, definitely. I learned how to say what I feel without panicking, how to listen without fixing or judging, how to speak kindly but firmly. We did roleplays that helped in real life—like standing up for yourself, setting boundaries, or asking for help. I learned how to read group dynamics and support others, too.






And how do you feel now?

I feel more... grounded. Like I take up space in a good way now. I didn't just find my voice—I learned to trust it. And that's something I'll carry with me always.



## Barriers Young People Face and How We Respond

| Barrier Young People Face  | How We Respond  |
|--|---|
|  <b>Food insecurity affecting energy, concentration, and wellbeing</b>  |   |
| Our monitoring and link workers identified a rise in children attending sessions hungry or low in energy.  | We provide after-school snacks and are working toward funding a light supper service. We also refer families to local food hubs and check in on wellbeing during sessions.  |
|  <b>Anxiety about global conflict, safety, and social unrest</b>  |   |
| We've seen increased anxiety among children—especially those from mmigrant backgrounds or with existing emotional health needs (18 children live with social anxiety; 12 with other emotional/mental health challenges). | We use trauma-informed Prevent workshops, create space for open discussions, and teach emotional regulation and safety tools. Our therapist also draws on DBT techniques to support mood regulation.  |
|  <b>Social isolation and difficulty forming or maintaining friendships</b>  |   |
| Many participants—especially those with ASD, ADHD, or anxiety—struggle to make or keep friendships. 18 of our regular attendees come from complex family backgrounds where social support is limited.                    | We build connection through structured peer-led activities, team-based projects, and guided social skills groups. also developed a tailored resource guide for children with sensory needs and autism, helping families access inclusive recreational activities in their community. This guide lists local soft play centres, trampolining parks, and swimming pools that offer dedicated sessions for children with SEND. These sessions are typically quieter and more structured. |



# TRUSTEES REPORT

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: 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)" (effective 1 January 2019).

## OBJECTIVES AND ACTIVITIES

### Objectives and aims

The principal objectives of the charity are:- provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life, and- to advance education and training in subjects which develop the capacity and skills of the participants in such a way that they are better able to identify, and help meet their needs and to participate more fully in society.

### Public benefit

The Trustees have taken due heed of their obligations relating to Public Benefit Duty affecting charities, as well as to their obligations under the Equalities Act 2010. The Trustees are satisfied that they meet their obligations.

## ACHIEVEMENT AND PERFORMANCE

The charity is dependent on income from voluntary donations and grants. Total incoming resources during the year were £115,279 (2023: £122,445.) Charitable expenditure amounted to £89,589 (2023: £122,392.)

## FINANCIAL REVIEW

### Reserves policy

The charity's policy is to maintain reserves equivalent to at

least 3 months of core running costs. This level of reserves is intended to provide financial stability, ensuring that the charity can continue its essential operations in the event of unexpected funding shortfalls or unforeseen expenses. This level of reserves has been maintained throughout the year. The Reserves Policy is reviewed annually to ensure it remains appropriate for the charity's needs and circumstances

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing document

The charity is a trust governed by its declaration of trust, dated 19 March 2019.

The trustees who served during the year and up to the date of signature of the financial statements were:

David Schreiber

Feige Krausz

Solomon Berkowitz- Chair

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. None of the trustees has any beneficial interest in the charity.

The trustee report was approved by the trustees and is signed on its behalf by:

*S Berkowitz*  
Mr S Berkowitz  
Trustee

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JUST KIDDING

I report to the trustees on my examination of the financial statements of Just Kidding Trust (the charity) for the year ended 31 October 2024.

### Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act). I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act.

In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

- 1) accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2) the financial statements do not accord with those records; or
- 3) the financial statements do not comply with the applicable requirements concerning the form and content

of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

*C.B. WEBERMAN*

**C Weberman**  
**Stamp It Ltd**  
**44 Fairholt Road**  
**London N16 5HW**

11 June 2025



## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2024

|   | Notes: | 2024<br>Unrestricted<br>£ | 2024<br>Restricted<br>£ | 2024<br>Total<br>£ | 2023<br>Total<br>£ |
|---|--------|---------------------------|-------------------------|--------------------|--------------------|
| <b>Income and endowments from</b>           |        |                           |                         |                    |                    |
| Donations and legacies                      | 3      | <u>35,108</u>             | <u>80,171</u>           | <u>115,279</u>     | <u>122,445</u>     |
| <b>Expenditure on charitable activities</b> |        |                           |                         |                    |                    |
| Charitable activities                       | 4      | 7,983                     | 80,171                  | 88,155             | 121,168            |
| <b>Support costs</b>                        |        | 1,435                     |                         | 1,435              | 1,224              |
| Total                                       |        | <u>9,418</u>              | <u>80,171</u>           | <u>89,590</u>      | <u>122,392</u>     |
| <b>Net Income / (Expenditure)</b>           |        | <u>25,690</u>             | <u>0</u>                | <u>25,689</u>      | <u>53</u>          |
| <b>Reconciliation of funds</b>              |        |                           |                         |                    |                    |
| Total funds brought forward                 |        | 25,675                    | 3,374                   | 29,049             | 28,996             |
| Total funds carried forward                 |        | <u>51,365</u>             | <u>3,374</u>            | <u>54,738</u>      | <u>29,049</u>      |

STATEMENT OF FINANCIAL POSITION  
AS AT 31 OCTOBER 2024

|                     | Notes | 2024<br>UNRESTRICTED<br>£ | 2024<br>RESTRICTED<br>£ | 2024<br>TOTAL<br>£ | 2023<br>TOTAL<br>£ |
|---------------------|-------|---------------------------|-------------------------|--------------------|--------------------|
| Current Assets      |       |                           |                         |                    |                    |
| Cash at bank        |       | 52,114                    | 3,374                   | 55,488             | 29,949             |
| Current Liabilities |       |                           |                         |                    |                    |
| Accruals            | 5     | (750)                     |                         | (750)              | (900)              |
| Net Current Assets  |       | <u>51,364</u>             | <u>3,374</u>            | <u>54,738</u>      | <u>29,049</u>      |
| Net Assets          |       | <u>51,364</u>             | <u>3,374</u>            | <u>54,738</u>      | <u>29,049</u>      |
| Fund Analysis:      |       |                           |                         |                    |                    |
| Restricted funds    |       |                           |                         | 3,374              | 3,374              |
| Unrestricted funds  |       |                           |                         | <u>51,364</u>      | <u>25,675</u>      |
| Total funds         |       |                           |                         | <u>54,738</u>      | <u>29,049</u>      |

The financial statements were approved by the trustees on 11 June 2025

Mr S Berkowitz  
Chair



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

### 1 Accounting policies

#### Charity information

The charity is an unincorporated charity governed by its trust document.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102. The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn. The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received. Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

### 1.6 Cash and equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

### Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

### Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of

interest. Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Financial liabilities are derecognised when the charity's contractual obligations expire, are discharged or are cancelled.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods. Judgements made by the directors in the application of these accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are as follows.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

### 3 Donations and legacies

|          | 2024<br>RF<br>£ | 2024<br>UF<br>£ | 2024<br>Total<br>£ | 2023<br>RF<br>£ | 2023<br>UF<br>£ | 2023<br>Total<br>£ |
|----------|-----------------|-----------------|--------------------|-----------------|-----------------|--------------------|
| Donation |                 | 35,108          | 35,108             |                 | 33,012          | 33,012             |
| Grant    | 79,821          |                 | 79,821             | 89,433          |                 | 89,433             |
| Legacy   | 350             |                 | 350                |                 |                 |                    |
|          | <u>80,171</u>   | <u>35,108</u>   | <u>115,279</u>     | <u>89,433</u>   | <u>33,012</u>   | <u>122,445</u>     |

RF- Restricted funds

UF- Unrestricted funds

### 4 Charitable activities

|                            | 2024<br>£ | 2024<br>£     | 2023<br>£ | 2023<br>£      |
|----------------------------|-----------|---------------|-----------|----------------|
| <b>Distributions</b>       |           |               |           |                |
| Grants to UK charities     | 1,730     | <u>1,730</u>  | -         | <u>-</u>       |
| <b>Charitable projects</b> |           |               |           |                |
| Chance to advance          | 10,437    |               | 4,410     |                |
| City Farm Kids             | 6,040     |               | 2,677     |                |
| Red Apple Project          | 13,386    |               | 19,331    |                |
| Social Station             | 16,888    |               | 15,613    |                |
| Summer Camp                | 39,674    | <u>86,425</u> | 79,137    | <u>121,168</u> |
| <b>Support costs</b>       |           |               |           |                |
| Advertising                | 60        |               |           |                |
| Accounting                 | 750       |               | 900       |                |
| legal and professional     |           |               | 324       |                |
| Insurance                  | 625       | <u>1,435</u>  |           | <u>1,224</u>   |
|                            |           | <u>89,590</u> |           | <u>122,392</u> |



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

### 5 Trustees

None of the trustees (or persons connected with them) received any remuneration or benefits during the year.

### 6 Employees

The average number of employees was nil (2023: nil).

### 7 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 8 Related party transactions

There were no disclosable related party transactions during the year (2023 - none.)

### 9 Disclosures

The comparative figures have been restated, to reflect donations which were previously unallocated.

