

Charity registration number: 1193660

Kids In Action CIO

Annual Report and Financial Statements

for the Year Ended 31 March 2025



WESTCOTT S

CHARTERED ACCOUNTANTS
& BUSINESS ADVISERS

Kids In Action CIO

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Kids In Action CIO

Reference and Administrative Details

Charity Registration Number	1193660
Principal Office	Unit 26 Apex Business Centre Boscombe Road Dunstable Bedfords LU5 4SB
Independent Examiner	Westcotts (SW) LLP Plym House 3 Longbridge Road Marsh Mills Plymouth Devon PL6 8LT
Trustees	Mr P Bowen-James Mr M Jordan Mrs J Baard N Philpott (Appointed 1 May 2023) Miss M Cooper

Kids In Action CIO

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

Kids in Action's objectives:

To provide support and social opportunities for children and young adults with special needs and disabilities along with an extended support network to their families to help over-come social isolation, leading to more active stimulated, happier and fuller lives.

At Kids in Action, we welcome a range of disabilities including: Autistic Spectrum Disorder; Downs Syndrome; behavioural, emotional, and social difficulties; multi-sensory impairment; physical disability; profound and multiple learning difficulties; speech, language, and communication needs; visual impairment and more.

"Our mission is to bring joy and positivity to children and adults with special needs in a safe and non-judgemental environment, reducing isolation and loneliness"

Objectives, strategies and activities

The centre is a 15k square feet warehouse which has been transformed into a giant youth club where we allow our members and their families the opportunity to meet and make new friends in a non-judgemental environment. It also gives the parents a chance to share stories/problems with other parents/carers in a similar position, creating a good support network as parents can be very isolated.

In addition to our clubs, trips out are organised which have included the panto, annual prom, theme parks, seaside, zoo, bowling and many more.

Kids in Action has been providing specialist holidays at affordable pricing for many years and currently owns one caravan located on a Haven site in Caister-on-Sea along with two fully accessible holiday homes in Cornwall.

In addition, we operate a busy charity shop in Looe, Cornwall which helps the finances of the charity.

After a NICEIC periodic inspection, we will be updating our distribution boards next year.

A classroom is to be made for the EOTAS children to do their studying in, this is going to be created from a room that is currently being used as a storeroom.

Public benefit

The charity is a public benefit entity whose activities look to provide a haven for all with special needs.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Kids In Action CIO

Trustees' Report (continued)

Achievements and performance

During the year, we achieved many successes and will continue to strive to support those who require the services of Kids in Action.

Some of the notable achievements in the year include:

- Completed refurbishment to our reception, creating more space for wheelchair users. Updated existing toilets and installed 2 additional toilets in the previous baby change /kitchen.
- Our Rotaract club took part in two campaigns during the year; they collected toiletries and had them delivered to Ukraine and collected coats for the Winter Coat Appeal (Wrap UP UK) for children and adults. The team also held fundraising events including a sponsored walk and bingo.
- We provided much needed holidays to 46 families with a child or adult with special needs.
- The youth club is increasing with on average 4-5 new members joining each month.
- Monday club is going from strength to strength with over 45 members joining in activities each week.
- Wednesday Drop In is one of our busiest clubs with a record number of members attending, with one week reaching 62 plus carers.
- Friday drop-in has now become established and is growing in numbers with 25 members plus attending each week.
- Continued relationship building with local companies, community, schools and other charity groups.
- Working with local schools to provide a safe space for children with an EOTAS package to continue with education along with other home-schooling groups.
- A successful application to the National lottery confirmed with a further 3 years funding equating to £450,648 for the duration of the project to support staffing.
- Paul Bowen-James CEO was chosen as local hero from a local company and was awarded with a certificate.

Staff

Kids In Action has a very strong team of long serving staff both employed and voluntary who play a vital part in keeping our services and clubs running smoothly.

We have 2 additional part time staff members one dedicated to accounts and the other to looking after booking holidays.

Another success for one of our new volunteers is that he was a member using our services and attending club. He now works in the coffee shop on a Saturday helping washing up etc he had never had a job before and another volunteer who has become very valuable is Eilish who joined as a Duke of Edinburgh volunteer and because of her outstanding work and commitment has become a paid member of staff.

Kids In Action CIO

Trustees' Report (continued)

Testimonial from a Homeschooling Group Using the Centre:

Kids in Action provide an exceptional space for our group of home educating families to meet. The venue truly offers everything a child could dream of. From the vibrant play areas to the engaging activities, every aspect of the space is designed with children in mind, ensuring they have a wonderful and memorable experience.

The staff have been incredibly supportive and welcoming, making every visit a delight. Their dedication to creating a safe and joyful environment is evident in every detail, and we are grateful for their ongoing efforts.

Moreover, this venue has become a crucial base for our social meets, fostering a sense of community among the children and their families. It is a place where friendships blossom and memories are made.

Thank you Kids in Action for your generosity and for providing a magical space for our children to play, learn, and grow together. We look forward to many more meets.

With sincere appreciation,
Charlene Jaentila
HEAART
Home Education Adventures and Recreational Trips

Testimonial from the Parent of a Child that Attends Kids in Action:

Since joining Kids in Action, Aabid has grown in confidence. During the first few visits, my son would sit in the corner of the hall area on the sofa and watch all the other children, occasionally getting up to use the toilet. The staff were very attentive and very quickly learnt that Aabid loves the music and enjoyed listening to the range of songs on the juke box when other children selected them.

Over the last few weeks, Aabid has been exploring the centre more and has spent some time in the sensory room and the soft play. Aabid absolutely loves the disco, especially the song 'Disturbia' by Rihanna which makes him smile and very happy and he does seem to enjoy the music and the sensory/disco lights.

Financial review

The results for the financial year are documented throughout the financial statements with the Statement of Financial Statements on page 8 and the Balance Sheet on Page 9.

In the year ended 31 March 2025 the charity's total income was £442,789 and the total expenditure was £485,297. This resulted in a total deficit for the financial year of £42,508.

Policy on reserves

The trustees review the level of reserves periodically to ensure that the Charity is able to be managed efficiently and to provide a buffer for uninterrupted services. It is their current policy to achieve unrestricted (free) reserve funds at a level which covers a minimum of three months expenditure.

This is currently being achieved. However, much of the increase relates to National Lottery Funding which is a 5 year grant and therefore no additional income will be received to cover the expenditure.

Kids In Action CIO

Trustees' Report (continued)

Structure, governance and management

Nature of governing document

The Charity was set up by a trust deed date 24 February 2021 and is registered with the Charity Commission for England and Wales.

Recruitment and appointment of trustees

Trustees are appointed by the Board of Trustees and confirmed.

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on and signed on its behalf by:


.....
Mr P Bowen-James
Trustee

Kids In Action CIO

Independent Examiner's Report to the trustees of Kids In Action CIO

I report to the trustees on my examination of the accounts of Kids In Action CIO for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of Kids In Action CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Kids In Action CIO's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Kids In Action CIO'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 ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Kids In Action CIO as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Matthew Keane
ACCA
Westcotts (SW) LLP
Independent Examiner

Plym House
3 Longbridge Road
Marsh Mills
Plymouth
Devon
PL6 8LT

Date: 28.11.25

Kids In Action CIO

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	171,568	90,706	262,274	161,267
Charitable activities	3	165,060	-	165,060	187,111
Investment income	4	1,150	-	1,150	1,349
Other income	5	14,305	-	14,305	13,414
Total income		<u>352,083</u>	<u>90,706</u>	<u>442,789</u>	<u>363,141</u>
Expenditure on:					
Charitable activities	6	(339,910)	(49,885)	(389,795)	(374,020)
Support costs	6	(51,301)	-	(51,301)	(55,745)
Other expenditure	7	(32,374)	(11,827)	(44,201)	(40,471)
Total expenditure		<u>(423,585)</u>	<u>(61,712)</u>	<u>(485,297)</u>	<u>(470,236)</u>
Net (expenditure)/income		(71,502)	28,994	(42,508)	(107,095)
Other recognised gains and losses					
Gain on disposal of tangible fixed assets		3,980	-	3,980	2,488
Net movement in funds		(67,522)	28,994	(38,528)	(104,607)
Reconciliation of funds					
Total funds brought forward		<u>601,056</u>	<u>529,678</u>	<u>1,130,734</u>	<u>1,235,341</u>
Total funds carried forward	17	<u>533,534</u>	<u>558,672</u>	<u>1,092,206</u>	<u>1,130,734</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

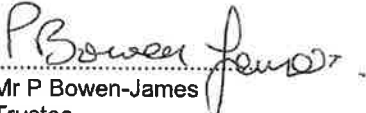
The notes on pages 9 to 20 form an integral part of these financial statements.

Kids In Action CIO

(Registration number: 1193660)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	9	1,292,009	1,208,422
Current assets			
Debtors	10	185	79,338
Investments	11	1	1
Cash at bank and in hand		215,760	296,233
		215,946	375,572
Creditors: Amounts falling due within one year	12	(24,725)	(46,009)
Net current assets		191,221	329,563
Total assets less current liabilities		1,483,230	1,537,985
Creditors: Amounts falling due after more than one year	13	(391,024)	(407,251)
Net assets		1,092,206	1,130,734
Funds of the charity:			
Restricted income funds			
Restricted funds		558,672	529,678
Unrestricted income funds			
Unrestricted funds		533,534	601,056
Total funds	17	1,092,206	1,130,734

The financial statements on pages 7 to 20 were approved by the trustees, and authorised for issue on and signed on their behalf by:


Mr P Bowen-James
Trustee

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and the Charities Act 2011.

Basis of preparation

Kids In Action CIO meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Public Benefit

The charity is a public benefit entity and a registered charity in England and Wales and is incorporated.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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.

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

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.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

- 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.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed 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.

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.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold property	50 Years
Plant and machinery	25% reducing balance
Motor vehicles	20% reducing balance
Equipment	25% straight line
Caravans	25% reducing balance

Business combinations

Business combinations are accounted for under the purchase method. Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with those used by the charity. All intra-group transactions, balances, income and expenses are eliminated on consolidation. In accordance with Section 35 of FRS 102, Section 19 of FRS 102 has not been applied in these financial statements in respect of business combinations effected prior to the date of transition.

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2024 £
Trading income;				
Donations and legacies	171,568	90,706	262,274	161,267
	<u>171,568</u>	<u>90,706</u>	<u>262,274</u>	<u>161,267</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Caravan and lodge fees	11,982	11,982	8,326
Fees	26,622	26,622	16,887
Hall hire	40,912	40,912	53,603
Holiday income	34,468	34,468	51,329
Fundraising events	16,924	16,924	25,744
Refreshments	31,724	31,724	30,360
Merchandise	2,428	2,428	862
	<u>165,060</u>	<u>165,060</u>	<u>187,111</u>

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>1,150</u>	<u>1,150</u>	<u>1,349</u>

5 Other income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Income from trading subsidiary	<u>14,305</u>	<u>14,305</u>	<u>13,414</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

6 Expenditure on charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Governance costs	9,466	9,466	8,542
Support costs	41,835	41,835	47,203
	<u>51,301</u>	<u>51,301</u>	<u>55,745</u>

Analysis of governance and support costs

	Unrestricted funds General £	Total 2025 £
Finance costs	3,788	3,788
Premises	38,047	38,047
Governance costs	9,466	9,466
	<u>51,301</u>	<u>51,301</u>

	Unrestricted funds General £	Total 2024 £
Finance costs	3,244	3,244
Premises	43,959	43,959
Governance costs	8,542	8,542
	<u>55,745</u>	<u>55,745</u>

7 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>44,201</u>	<u>40,471</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	219,198	198,714
Social security costs	9,451	3,200
Pension costs	1,565	705
	<u>230,214</u>	<u>202,619</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Number of staff	<u>16</u>	<u>15</u>

No employee received emoluments of more than £60,000 during the year

9 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Caravans £	Total £
Cost					
At 1 April 2024	1,354,387	87,775	2,500	77,274	1,521,936
Additions	70,385	5,523	53,000	-	128,908
Disposals	-	-	-	(26,500)	(26,500)
At 31 March 2025	<u>1,424,772</u>	<u>93,298</u>	<u>55,500</u>	<u>50,774</u>	<u>1,624,344</u>
Depreciation					
At 1 April 2024	185,390	78,012	2,081	48,031	313,514
Charge for the year	28,303	3,567	5,301	7,030	44,201
Eliminated on disposals	-	-	-	(25,380)	(25,380)
At 31 March 2025	<u>213,693</u>	<u>81,579</u>	<u>7,382</u>	<u>29,681</u>	<u>332,335</u>
Net book value					
At 31 March 2025	<u>1,211,079</u>	<u>11,719</u>	<u>48,118</u>	<u>21,093</u>	<u>1,292,009</u>
At 31 March 2024	<u>1,168,997</u>	<u>9,763</u>	<u>419</u>	<u>29,243</u>	<u>1,208,422</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

10 Debtors

	2025	2024
	£	£
Accrued income	-	49,402
Other debtors	185	29,936
	<u>185</u>	<u>79,338</u>

11 Current asset investments

	2025	2024
	£	£
Shares in group undertakings and participating interests	<u>1</u>	<u>1</u>

12 Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans	15,272	14,318
Other taxation and social security	297	2,188
Other creditors	5,124	26,203
Accruals	4,032	3,300
	<u>24,725</u>	<u>46,009</u>

13 Creditors: amounts falling due after one year

	2025	2024
	£	£
Bank loans	<u>391,024</u>	<u>407,251</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

14 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Tangible fixed assets	769,565	522,444	1,292,009
Current assets	179,718	36,228	215,946
Current liabilities	(24,725)	-	(24,725)
Creditors over 1 year	(391,024)	-	(391,024)
Total net assets	533,534	558,672	1,092,206

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	728,196	480,226	1,208,422
Current assets	326,120	49,452	375,572
Current liabilities	(46,009)	-	(46,009)
Creditors over 1 year	(407,251)	-	(407,251)
Total net assets	601,056	529,678	1,130,734

15 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Mr P Bowen-James

Mr P Bowen-James received remuneration of £41,600 (2024: £40,000) during the year.

Miss M Cooper

Miss M Cooper received remuneration of £26,000 (2024: £25,000) during the year.

One or more trustees has been paid remuneration or received other benefits from employment with the charity or a related entity.

No trustee expenses have been incurred in the financial year to 31 March 2025.

16 Related party transactions

The charity is the sole shareholder of Ellie's Haven Trading Company Ltd which trades as a charity shop to raise funds for the charity. The company is registered at Companies House under number 06946957. The company gifts its profits to the charity and in the year to 31 March 2025 the total profit was £20,091. This will be paid to the charity within 9 months of the year end (2024: £13,414). Accounts for this company are available from Companies House.

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Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
Unrestricted funds					
General	601,056	352,083	(423,585)	3,980	533,534
Restricted funds	<u>529,678</u>	<u>90,706</u>	<u>(61,712)</u>	<u>-</u>	<u>558,672</u>
Total funds	<u>1,130,734</u>	<u>442,789</u>	<u>(485,297)</u>	<u>3,980</u>	<u>1,092,206</u>
	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Other recognised gains/(losses) £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	601,056	352,083	(423,585)	3,980	533,534
Restricted funds					
Property at Ellie's Haven	186,622	69,928	(6,041)	-	250,509
Property Restricted Fund	277,721	-	(5,786)	-	271,935
National Lottery	49,885	17,498	(49,885)	-	17,498
Other Restricted Fund	<u>15,450</u>	<u>3,280</u>	<u>-</u>	<u>-</u>	<u>18,730</u>
	<u>529,678</u>	<u>90,706</u>	<u>(61,712)</u>	<u>-</u>	<u>558,672</u>
Total funds	<u>1,130,734</u>	<u>442,789</u>	<u>(485,297)</u>	<u>3,980</u>	<u>1,092,206</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds						
General	608,814	336,591	(294,074)	(52,763)	2,488	601,056
Restricted funds	<u>626,527</u>	<u>26,550</u>	<u>(176,162)</u>	<u>52,763</u>	<u>-</u>	<u>529,678</u>
Total funds	<u>1,235,341</u>	<u>363,141</u>	<u>(470,236)</u>	<u>-</u>	<u>2,488</u>	<u>1,130,734</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £	Balance at 31 March 2024 £
Unrestricted funds						
<i>General</i>						
Unrestricted Funds	608,814	336,591	(294,074)	(52,763)	2,488	601,056
Restricted funds						
Property at Ellie's Haven	200,648	-	(14,026)	-	-	186,622
Property Restricted Fund	277,721	-	-	-	-	277,721
National Lottery	148,158	11,100	(162,136)	-	-	(2,878)
Other Restricted Fund	-	15,450	-	-	-	15,450
	<u>626,527</u>	<u>26,550</u>	<u>(176,162)</u>	<u>-</u>	<u>-</u>	<u>476,915</u>
Total funds	<u>1,235,341</u>	<u>363,141</u>	<u>(470,236)</u>	<u>(52,763)</u>	<u>2,488</u>	<u>1,077,971</u>

Kids In Action CIO

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

The specific purposes for which the funds are to be applied are as follows:

Property at Ellie's Haven

The property previously constructed by Ellie's Haven Cornwall Ltd who merged with Kids In Action CIO on 21 December 2021 continues to be held as a restricted asset.

Property Restricted Fund

This fund is made up of monies donated to Kids In Action so that they can purchase their own property to operate out of.

National Lottery Fund

The fund is from the National Lottery which was granted to support the charities ongoing programmes aimed at covering wages and other expenses. A further grant was received in the year to support the cost of the electrical installation condition requirements.