

COMPANY REGISTRATION NUMBER: 13705584

CHARITY REGISTRATION NUMBER: 1197895

**OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 OCTOBER 2022**

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

**OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
PERIOD ENDED 31 OCTOBER 2022**

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OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
PERIOD ENDED 31 OCTOBER 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 period ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Our Kids First
Charity registration number	1197895
Company registration number	13705584
Principal office and registered office	2a Southbourne Crescent London NW4 2JY England

THE TRUSTEES	Mr D Owen Mr S Bak Mr A Shainfeld Mr Y M Katz
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INDEPENDENT EXAMINER Barry Leigh

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our Kids First Limited is constituted by Memorandum and Articles of Association and is a company limited by guarantee. It was incorporated on 26 October 2021 as a company and the company number is 13705584. It was registered as a charity on 11 February 2022 with a charity number 1197895.

The Charity is run by the trustees who all act in an honorary capacity. Should they need to appoint a new trustee, the current trustees will apply suitable recruitment training and induction procedures.

OBJECTIVES AND ACTIVITIES

The mission of Our Kids First (OKF) is to guide and support families through divorce. We support some of the most vulnerable children in our community. On many occasions children, through no fault of their own get caught up in the process of their parents' acrimonious divorce. The impact on them at that point in their life is critical for their future wellbeing. OKF's objective is to minimise the suffering through direct action and support for the family whilst limiting the conflict and rebuilding lives.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
PERIOD ENDED 31 OCTOBER 2022

ACHIEVEMENTS AND PERFORMANCE

Our Kids First services

In the past year, OKF has supported dozens of new families through all aspects of divorce. OKF case workers have provided combined over 4,000 hours of pastoral care and befriending, parenting coaching and signposting to appropriate therapeutic services for both parents and children, social events for parents and children, support to create a framework and bespoke plan and, mental health first aid.

We have also continued to offer practical support to get families back on their feet so they can rebuild their lives, including: childcare, food parcels to over 95 families, moving/transportation support. Our legal support has guided over 40 families this year alone through child-focussed and positive-minded support through the entire legal process, including: mediation services, legal guidance, McKenzie friends, solicitor relations and social worker support. We have escorted more than 25 couples to the Beth Din for their religious divorce and have given bespoke support, especially during busy and family orientated times, such as, Shabbat and Chagim.

This year we saw great outcomes in terms of: improved mental health for the whole family, significantly reduced legal costs, improved quality of life for the whole family, improved co-parenting skills and increased positivity in the children's environment, improved child wellbeing at home and in school and, reduced loneliness for vulnerable families.

Key achievements in the past year include:

- Support provided to 95 families
- 4,000 pastoral support sessions delivered
- 150 peer support attendances
- 80 Shabbat meals distributed every week
- 25 escorts to the Beth Din
- 100's of food deliveries for Chagim
- 6 parents' events
- 4 parent and child events
- 3 emergency property rentals

Fundraising efforts

Our fundraising efforts this past year have been split primarily between private donors and grant applications. We have hired a consultant grant writer and are beginning the training of our inhouse grant writer. We also visited and contacted many private donors for individual donations. The main areas of our budget spend are: charity development, wages, consultancy fees, team building and training, service user practical support, service user therapy support and service user events.

FINANCIAL REVIEW

Reserves Policy

The trustees aim to maintain reserves in order that they can continue to fulfill the objects of the charity.

As at 31 October 2022 the charity had total funds of £29,221, of which £16,770 are restricted funds and £12,451 are unrestricted funds. The trustees consider the level of funds to be adequate having regard to the planned level of charitable activities to be undertaken by the charity.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
PERIOD ENDED 31 OCTOBER 2022

FINANCIAL REVIEW *(continued)*

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. The trustees are satisfied that these systems and procedures mitigate any perceived risks.

PLANS FOR FUTURE PERIODS

In the coming year our objective is to further develop the team so that we can meet the ever-growing demand for our services. We currently have three active case workers/mediators, two male and one female. This year we aim to add one more male and one more female case worker to our team. We will also be recruiting an office manager. The demand for our services is increasing and we have budgeted expenditure in excess of £250,000 to cope with the demands of the year ahead. We expect this to cover the continuing aforementioned costs as well as our expanding social calendar, therapeutic support and practical support packages.

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 24 March 2023 and signed on behalf of the board of trustees by:

DocuSigned by:

642419102DC140B...
Mr D Owen
Trustee

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS
FIRST
PERIOD ENDED 31 OCTOBER 2022

I report to the trustees on my examination of the financial statements of Our Kids First ('the charity') for the period ended 31 October 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

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.

DocuSigned by:

FACD70D179E84B4...
Barry Leigh

Independent Examiner

Cohen Arnold
Chartered Accountant and Statutory Auditors
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU
Date: 24 March 2023

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
PERIOD ENDED 31 OCTOBER 2022

		Period to 31 Oct 22		
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	5	<u>65,680</u>	<u>20,000</u>	<u>85,680</u>
Total income		<u>65,680</u>	<u>20,000</u>	<u>85,680</u>
Expenditure				
Expenditure on raising funds:				
Costs of raising donations and legacies	6	<u>(4,000)</u>	<u>—</u>	<u>(4,000)</u>
Expenditure on charitable activities	7,8	<u>(49,229)</u>	<u>(3,230)</u>	<u>(52,459)</u>
Total expenditure		<u>(53,229)</u>	<u>(3,230)</u>	<u>(56,459)</u>
Net income and net movement in funds		<u>12,451</u>	<u>16,770</u>	<u>29,221</u>
Reconciliation of funds				
Total funds brought forward		<u>—</u>	<u>—</u>	<u>—</u>
Total funds carried forward		<u>12,451</u>	<u>16,770</u>	<u>29,221</u>

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 7 to 12 form part of these financial statements.

**OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2022**

	Note	£	2022 £
FIXED ASSETS			
Tangible fixed assets	14		562
CURRENT ASSETS			
Debtors	15	1,488	
Cash at bank and in hand		<u>35,793</u>	
		37,281	
CREDITORS: amounts falling due within one year	16	<u>(8,622)</u>	
NET CURRENT ASSETS			<u>28,659</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>29,221</u>
NET ASSETS			<u>29,221</u>
FUNDS OF THE CHARITY			
Restricted funds			16,770
Unrestricted funds			12,451
Total charity funds	18		<u>29,221</u>


For the period ending 31 October 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 period 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 24 Mar 23, and are signed on behalf of the board by:

DocuSigned by:

 642419102DC140B...
 Mr D Owen
 Trustee

The notes on pages 7 to 12 form part of these financial statements.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
PERIOD ENDED 31 OCTOBER 2022

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 2a Southbourne Crescent, London, NW4 2JY, England.

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.

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue.

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. There were no significant judgements or estimates made in the preparation of these financial statements.

Fund accounting

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

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

Restricted funds comprise of funds received via grants for specific purposes and donation campaigns run for specific projects. Restricted funds are available for use by the trustees limited by the conditions attached to those funds.

Incoming resources

All income is 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:

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
PERIOD ENDED 31 OCTOBER 2022

3. ACCOUNTING POLICIES *(continued)*

Incoming resources *(continued)*

- income from donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from grants are recognised when receipt is probable and entitlement is established having regard to conditions attached to the grants and any time frame imposed on the grant.
- income from donated goods and services provided to the charity are recognised at fair value in the period in which they are received, when they can be quantified. A corresponding amount is included within the relevant category of expenditure.

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, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by the 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.

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.

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:

- | | |
|-----------|---------------------|
| Equipment | - 20% straight line |
|-----------|---------------------|

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
PERIOD ENDED 31 OCTOBER 2022

3. ACCOUNTING POLICIES *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity 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, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

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

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Donations received	51,180	—	51,180
GRANTS			
Grants receivable	14,500	20,000	34,500
	<u>65,680</u>	<u>20,000</u>	<u>85,680</u>

6. COSTS OF RAISING DONATIONS AND LEGACIES

	Unrestricted Funds £	Total Funds 2022 £
Costs of generating income - Fundraising	<u>4,000</u>	<u>4,000</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Charitable activities	11,073	3,230	14,303
Support costs	38,156	—	38,156
	<u>49,229</u>	<u>3,230</u>	<u>52,459</u>

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
PERIOD ENDED 31 OCTOBER 2022

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2022
	£	£	£
Charitable activities	14,303	20,027	34,330
Governance costs	–	18,129	18,129
	<u>14,303</u>	<u>38,156</u>	<u>52,459</u>

9. ANALYSIS OF SUPPORT COSTS

	Activities undertaken directly	Total 2022
	£	£
Governance costs	18,129	18,129
Charitable activities	20,027	20,027
	<u>38,156</u>	<u>38,156</u>

10. NET INCOME

Net income is stated after charging/(crediting):

	2022
	£
Depreciation of tangible fixed assets	<u>141</u>

11. INDEPENDENT EXAMINATION FEES

	Period to 31 Oct 22
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,776</u>

12. STAFF COSTS

During the period the charity had 25 volunteers assisting with direct charitable activities.

The average head count of employees during the period was one.

No employee received employee benefits of more than £60,000 during the period.

Key Management Personnel

The trustees did not employ any key management personnel during the period.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
PERIOD ENDED 31 OCTOBER 2022

13. TRUSTEE REMUNERATION AND EXPENSES

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Trustees expenses of £6,630 have been incurred.

14. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 November 2021 and 31 October 2022	703	<u>703</u>
Depreciation		
At 1 November 2021	—	—
Charge for the period	141	<u>141</u>
At 31 October 2022	<u>141</u>	<u>141</u>
Carrying amount		
At 31 October 2022	<u>562</u>	<u>562</u>

15. DEBTORS

	2022 £
Prepayments and accrued income	75
Other debtors	<u>1,413</u>
	<u>1,488</u>

16. CREDITORS: amounts falling due within one year

	2022 £
Accruals and deferred income	1,992
Other creditors	<u>6,630</u>
	<u>8,622</u>

Other creditors includes an amount of £6,630 which is owed to the trustees of this charity on an interest free basis.

17. 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 £146.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
PERIOD ENDED 31 OCTOBER 2022

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 November 2021 £	Income £	Expenditure £	At 31 October 2022 £
General funds	—	<u>65,680</u>	<u>(53,229)</u>	<u>12,451</u>

Restricted funds

	At 1 November 2021 £	Income £	Expenditure £	At 31 October 2022 £
Various restricted funds	—	<u>20,000</u>	<u>(3,230)</u>	<u>16,770</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	562	—	562
Current assets	20,511	16,770	37,281
Creditors less than 1 year	<u>(8,622)</u>	<u>—</u>	<u>(8,622)</u>
Net assets	<u>12,451</u>	<u>16,770</u>	<u>29,221</u>

20. RELATED PARTIES

During the period, the charity received donations aggregating £10,550 from the trustees and their relatives.