

COMPANY REGISTRATION NUMBER: 13705584

CHARITY REGISTRATION NUMBER: 1197895

**OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 OCTOBER 2024**

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

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2024

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OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 OCTOBER 2024

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

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

| | | |
|---------------------|-----------------|------------------------------|
| THE TRUSTEES | Mr E Sternlicht | (Appointed 13 December 2023) |
| | Mr N Sheinfeld | (Appointed 21 November 2023) |
| | Mrs S R Lisser | (Appointed 21 November 2023) |
| | Mr S Bak | (Retired 13 December 2023) |
| | Mr A Shainfeld | (Retired 25 June 2024) |
| | Mr Y M Katz | (Retired 25 June 2024) |

INDEPENDENT EXAMINER Barry Leigh
 New Burlington House
 1075 Finchley Road
 London
 NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

Our Kids First Limited is constituted by Memorandum and Articles of Association and is a company limited by guarantee.

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.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 OCTOBER 2024

OBJECTIVES AND ACTIVITIES

Our Kids First is a charity working within the Jewish community to minimise the impact of divorce on children by supporting **both** parents through separation.

"The most important part of divorce is the future. Our mission is to guide and support families through divorce."

"Our vision is to rebuild lives."

In fulfilling its charitable objectives, Our Kids First offers a holistic approach encompassing emotional, practical, legal and therapeutic support. These include dedicated divorce coaches, mediators, parenting coaches, foodbank, referrals for legal and therapeutic support, and community social events. The charity maintains a child-centred approach, supporting both parents to achieve the best outcomes for their children.

Children aren't victims of divorce; they are victims of their parents fighting.

During the year, the charity maintained its stated objectives and expanded its programme delivery in response to increasing demand. Several new initiatives were launched, including communication focused interventions, educational programmes, and awareness-raising activities. These developments further strengthened Our Kids First's ability to provide comprehensive support to families across London, Manchester, and beyond.

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

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 OCTOBER 2024

ACHIEVEMENTS AND PERFORMANCE

Our Kids First ("OKF") supported over 100 **new** families in 2024, delivering thousands of hours of direct support and launching several innovative new services. The charity has seen a sharp rise in demand across all areas and responded with enhanced staffing, new programme development, and expanded community engagement.

Key New Initiatives:

- **OKF Postman**
A new intermediary communication service, designed to reduce conflict between separated parents. Each family is matched with two dedicated OKF coaches (one male, one female) to act as intermediaries, facilitating clear and respectful dialogue.
- **Support for Schools**
In collaboration with the Southampton Family Trust and with support from local funders, OKF launched a professional training programme for school staff. The course equips educators to understand and support children and parents affected by family breakdown.
- **OKF Educational (in development)**
 - Separated Parenting Course
 - High Conflict Communication Course
- **Podcast**
OKF founders were hosted on a public-facing podcast aimed at raising awareness about the wider impact of divorce, the role of the community, and how to support families experiencing separation.

Service Delivery Highlights:

- **Divorce Coaching**
 - 165 couples supported through one-to-one coaching
 - Over 6,000 hours delivered
 - 94% of parents reported improved mental well-being
 - 95% increase in registrations compared to the previous year

"Our Kids First is a special organisation! Their work and devotion to each and every single parent who needs to navigate their way in a completely new place, is so helpful. With much knowledge and great experience, they help to find the best solution, give advice and guidance."

- **Mediation Services**
 - 26 families supported
 - 478 hours of mediation provided
 - 95% success rate in avoiding court proceedings
 - Estimated court cost savings: between £1 million and £6.25 million
 - 93% average saving per family compared to private market mediation rates

"Without OKF mediating, we would not have resolved child arrangements or finances without going to court. They have been instrumental in calming down an acrimonious situation and providing help for a better and smoother future. Their support has been invaluable."

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 OCTOBER 2024

- **Practical Support and Foodbank**
 - 49 families supported via the foodbank
 - 1,269 meals delivered
 - 101 children fed
 - Emergency assistance included housing relocation, furniture provision, access to technology and childcare
 - Referrals to financial advisors, benefits advisors, individual grant applications and other charities

"OKF provided almost instant financial advice. I was able to turn to a kind, knowledgeable adviser at moments of emotional crisis. OKF even anticipated my needs and provided help in advance for moving to and furnishing my flat. I was astonished at the level of practical, physical help they were willing to provide unasked."

- **Community Engagement and Events**
 - 165 attendees at the annual Chanuka party
 - 40 attendees at the Purim Seuda
 - 107 attendances at regular "mini socials"
 - 73 attendances at KIND peer-support events

"I want to sincerely thank you for the incredible event you organised. The kids came back with huge smiles, full of joy and wonderful memories - and that says it all!"

Organisational Growth

To meet the growing demand for services, Our Kids First invested in its leadership and staffing infrastructure:

- Appointed two founders as joint CEOs
- Recruited two part-time divorce coaches
- Appointed a part-time events and marketing manager
- Increased our 'buddy' volunteer team

These developments enabled more effective service delivery, broader outreach, and increased capacity to support families in crisis.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 OCTOBER 2024

FINANCIAL REVIEW

Reserves Policy

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

As at 31 October 2024 the charity had total funds of £63,875, of which £20,300 are restricted funds and £43,575 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.


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.

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 on23/7/2025..... and signed on behalf of the board of trustees by:

Signed by:

7321546E592D40A...
Mr E Sternlicht
Trustee

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF OUR KIDS
FIRST
YEAR ENDED 31 OCTOBER 2024

I report to the trustees on my examination of the financial statements of Our Kids First ('the charity') for the year ended 31 October 2024.

RESPONSIBILITIES AND BASIS OF REPORT

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

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


INDEPENDENT EXAMINER'S STATEMENT

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

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

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

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

Signed by:

FACB70D170E84B4...

Barry Leigh
Independent Examiner

New Burlington House
1075 Finchley Road
London
NW11 0PU

23/7/2025

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 OCTOBER 2024

| | | | 2024 | | 2023 |
|---|-------------|---------------------------|-------------------------|-------------------------|--------------------|
| | Note | Unrestricted funds | Restricted funds | Total funds | Total funds |
| | | £ | £ | £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 5 | 255,889 | 31,005 | 286,894 | 108,626 |
| Total income | | <u>255,889</u> | <u>31,005</u> | <u>286,894</u> | <u>108,626</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 6 | (39,467) | – | (39,467) | (2,350) |
| Expenditure on charitable activities | 7,8 | (175,764) | (33,589) | (209,353) | (111,556) |
| Total expenditure | | <u>(215,231)</u> | <u>(33,589)</u> | <u>(248,820)</u> | <u>(113,906)</u> |
| Net income/(expenditure) and net movement in funds | | <u>40,658</u> | <u>(2,584)</u> | <u>38,074</u> | <u>(5,280)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>1,057</u> | <u>22,884</u> | <u>23,941</u> | <u>29,221</u> |
| Total funds carried forward | | <u>41,715</u> | <u>20,300</u> | <u>62,015</u> | <u>23,941</u> |

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

**OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 OCTOBER 2024**

| | Note | 2024 £ | £ | 2023 £ | £ |
|---|------|----------------|---------------|----------------|---------------|
| FIXED ASSETS | | | | | |
| Tangible fixed assets | 14 | | 520 | | 741 |
| CURRENT ASSETS | | | | | |
| Debtors | 15 | 241 | | 1,508 | |
| Cash at bank and in hand | | 70,362 | | 25,554 | |
| | | <u>70,603</u> | | <u>27,062</u> | |
| CREDITORS: amounts falling due within one year | 16 | <u>(9,108)</u> | | <u>(3,862)</u> | |
| NET CURRENT ASSETS | | | <u>61,495</u> | | <u>23,200</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | <u>62,015</u> | | <u>23,941</u> |
| NET ASSETS | | | <u>62,015</u> | | <u>23,941</u> |
| FUNDS OF THE CHARITY | | | | | |
| Restricted funds | | | 20,300 | | 22,884 |
| Unrestricted funds | | | 41,715 | | 1,057 |
| Total charity funds | 18 | | <u>62,015</u> | | <u>23,941</u> |

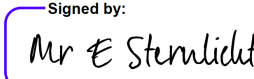
For the year ending 31 October 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on ..23/7/2025....., and are signed on behalf of the board by:

Signed by:

 7321546E592D40A...
 Mr E Sternlicht
 Trustee

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 OCTOBER 2024

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.

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.

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:

- income from donations are recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Incoming resources (continued)

- income from donated goods and services provided to the charity are recognised at fair value in the year in which they are received, when they can be quantified. A corresponding amount is included within the relevant category of expenditure.

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 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 are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

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

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

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 OCTOBER 2024

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 2024 £ |
|--------------------|----------------------------|--------------------------|--------------------------|
| DONATIONS | | | |
| Donations received | 255,889 | — | 255,889 |
| GRANTS | | | |
| Grants receivable | — | 31,005 | 31,005 |
| | <u>288,889</u> | <u>31,005</u> | <u>286,894</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
| DONATIONS | | | |
| Donations received | 66,891 | — | 66,891 |
| GRANTS | | | |
| Grants receivable | — | 41,735 | 41,735 |
| | <u>66,891</u> | <u>41,735</u> | <u>108,626</u> |

6. COSTS OF RAISING DONATIONS AND LEGACIES

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|----------------------------|--------------------------|
| Costs of generating income - Fundraising | <u>39,467</u> | <u>39,467</u> | <u>2,350</u> | <u>2,350</u> |

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 OCTOBER 2024

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|-----------------------|----------------------------|--------------------------|--------------------------|
| Charitable activities | 114,655 | 33,589 | 148,244 |
| Support costs | 61,109 | — | 61,109 |
| | <u>175,764</u> | <u>33,589</u> | <u>209,353</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
| Charitable activities | 38,984 | 35,621 | 74,605 |
| Support costs | 36,951 | — | 36,951 |
| | <u>75,935</u> | <u>35,621</u> | <u>111,556</u> |

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|-----------------------|---|--------------------|--------------------------|-------------------------|
| Charitable activities | 148,244 | 54,689 | 202,933 | 100,539 |
| Governance costs | — | 6,420 | 6,420 | 11,017 |
| | <u>148,244</u> | <u>61,109</u> | <u>209,353</u> | <u>111,556</u> |

9. ANALYSIS OF SUPPORT COSTS

| | Activities undertaken directly £ | Total 2024 £ | Total 2023 £ |
|-----------------------|---|----------------------|-----------------|
| Governance costs | 6,420 | 6,420 | 11,017 |
| Charitable activities | 54,689 | 54,689 | 25,934 |
| | <u>61,109</u> | <u>61,109</u> | <u>36,951</u> |

10. NET INCOME/(EXPENDITURE)

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

| | 2024 £ | 2023 £ |
|---------------------------------------|-------------------|------------|
| Depreciation of tangible fixed assets | <u>221</u> | <u>221</u> |

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 OCTOBER 2024

11. INDEPENDENT EXAMINATION FEES

| | 2024 | 2023 |
|---|---------------------|--------------|
| | £ | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | <u>4,740</u> | <u>2,400</u> |
| Further amounts aggregating £1,200 were paid to the independent examiner for other professional services in the year. | | |

12. STAFF COSTS

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

| | 2024 | 2023 |
|---|----------------------|---------------|
| | £ | £ |
| Wages and salaries | 52,041 | 10,517 |
| Employer contributions to pension plans | <u>1,104</u> | <u>399</u> |
| | <u>53,145</u> | <u>10,916</u> |

During the year the charity had 20 volunteers assisting with direct charitable activities.

The average head count of employees during the year was 2 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2024 | 2023 |
|---------|-----------------|----------|
| | No. | No. |
| Support | <u>2</u> | <u>1</u> |

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

Key Management Personnel

The trustees have appointed joint chief executive officers during the year.

13. TRUSTEE REMUNERATION AND EXPENSES

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

The charity has reimbursed two trustees for mileage and rental expenses totalling £6,442.

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 OCTOBER 2024

14. TANGIBLE FIXED ASSETS

| | Equipment £ | Total £ |
|---|----------------|--------------|
| Cost | | |
| At 1 November 2023 and 31 October 2024 | <u>1,103</u> | <u>1,103</u> |
| Depreciation | | |
| At 1 November 2023 | 362 | 362 |
| Charge for the year | <u>221</u> | <u>221</u> |
| At 31 October 2024 | <u>583</u> | <u>583</u> |
| Carrying amount | | |
| At 31 October 2024 | <u>520</u> | <u>520</u> |
| At 31 October 2023 | <u>741</u> | <u>741</u> |

15. DEBTORS

| | 2024 £ | 2023 £ |
|---------------|------------|--------------|
| Other debtors | <u>241</u> | <u>1,508</u> |

16. CREDITORS: amounts falling due within one year

| | 2024 £ | 2023 £ |
|---------------------------------|---------------------|--------------|
| Accruals and deferred income | 4,740 | 2,400 |
| Social security and other taxes | 1,285 | 297 |
| Other creditors | <u>3,083</u> | <u>1,165</u> |
| | <u>9,108</u> | <u>3,862</u> |

Other creditors include an amount of £2,696 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 £1,104 (2023: £399).

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 OCTOBER 2024

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

| | At 1 November 2023 | Income | Expenditure | At 31 October 2024 |
|---------------|--------------------------|----------------|------------------|--------------------------|
| | £ | £ | £ | £ |
| General funds | <u>1,057</u> | <u>255,889</u> | <u>(215,231)</u> | <u>41,715</u> |

| | At 1 November 2022 | Income | Expenditure | At 31 October 2023 |
|---------------|--------------------------|---------------|-----------------|--------------------------|
| | £ | £ | £ | £ |
| General funds | <u>12,451</u> | <u>66,891</u> | <u>(78,285)</u> | <u>1,057</u> |

Restricted funds

| | At 1 November 2023 | Income | Expenditure | At 31 October 2024 |
|--------------------------|--------------------------|---------------|-----------------|--------------------------|
| | £ | £ | £ | £ |
| Various restricted funds | <u>22,884</u> | <u>31,005</u> | <u>(33,589)</u> | <u>20,300</u> |

| | At 1 November 2022 | Income | Expenditure | At 31 October 2023 |
|--------------------------|--------------------------|---------------|-----------------|--------------------------|
| | £ | £ | £ | £ |
| Various restricted funds | <u>16,770</u> | <u>41,735</u> | <u>(35,621)</u> | <u>22,884</u> |

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted Funds | Restricted Funds | Total Funds 2024 |
|----------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 520 | — | 520 |
| Current assets | 50,303 | 20,300 | 70,603 |
| Creditors less than 1 year | (9,108) | — | (9,108) |
| Net assets | <u>41,715</u> | <u>20,300</u> | <u>62,015</u> |

| | Unrestricted Funds | Restricted Funds | Total Funds 2023 |
|----------------------------|-----------------------|---------------------|---------------------|
| | £ | £ | £ |
| Tangible fixed assets | 741 | — | 741 |
| Current assets | 4,178 | 22,884 | 27,062 |
| Creditors less than 1 year | (3,862) | — | (3,862) |
| Net assets | <u>1,057</u> | <u>22,884</u> | <u>23,941</u> |

OUR KIDS FIRST
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 OCTOBER 2024

20. RELATED PARTIES

During the year, the charity received donations aggregating £3,850 from the trustees and their relatives.