

KIWANIS UK

**TRUSTEES' REPORT AND ACCOUNTS
FOR THE PERIOD 17 JUNE 2024 TO 30 SEPTEMBER 2025**

CHARITY NUMBER 1208686

Blackman's Accounting & Bookkeeping Services

55A Lavender Avenue, Mitcham, Surrey. CR4 3HL

Tel: 07904615046 Email: egbertblackman@yahoo.com

KIWANIS UK

CONTENTS

	Pages
Trustees' Annual Report	2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Statement of Cash Flows	11
Notes to the Accounts	6 to 10
Detailed Statement of Financial Activities	12 to 13

Trustees Annual Report

The trustees present their report with the financial statements of the charity for the period 17 June 2024 to 30 September 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number: 1208686

Trustees

The following trustees served during the year:

O'Cheng Bloomfield

Eddie Cooper

Michael Williams

Accountants

Blackman's Accounting and Bookkeeping Services

55A Lavender Avenue

Mitcham

Surrey

CR4 3HL

Statement of trustees' responsibilities in relation to the financial statements

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Charity's trustees

O'Cheng Bloomfield

Trustee

11 August 2026

Independent Examiner's Report

Independent Examiner's Report to the trustees of Kiwanis UK

I Report to the trustees on my examination of the financial statements of Kiwanis UK for the period 17 June 2024 to 30 September 2025.

Responsibilities and basis of report

As a charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charity Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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

I have completed my examination. I can 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:

- The accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- The financial statements do not accord with those records; or
- The financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of the 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 the report in order to enable a proper understanding of the financial statements to be reached.

Egbert Blackman
AAT Graduate
B.Soc. (Accountancy)
Blackman's Accounting and Bookkeeping Services
55A Lavender Avenue
Mitcham
Surrey
CR4 3HL

KIWANIS UK

Statement of Financial Activities

For the period 17 June 2024 to 30 September 2025

		Unrestricted		
		Funds	Total Funds	Total Funds
		2025	2025	2024
	Notes	£	£	£
Income and endowments				
from:				
Charitable Activities	3	8,895	8,895	4,499
Other trading activities	4	<u>6,918</u>	<u>6,918</u>	<u>582</u>
Total		15,813	15,813	5,081
Expenditure on:				
Charitable Activities	5	7,279	7,279	3,913
Other	6	<u>7,316</u>	<u>7,316</u>	<u>397</u>
Total		14,595	14,595	4,310
Net Gain on Investments		<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure)		1,218	1,218	771
Transfer between funds		-	-	-
Net income/(expenditure) before other gains/(losses)		1,218	1,218	771
Other gains and losses				
Net movements in funds		1,218	1,218	771
Reconciliation of funds:				
Total funds brought forward		<u>4,707</u>	<u>4,707</u>	<u>3,936</u>
Total funds carried forward		<u>5,925</u>	<u>5,925</u>	<u>4,707</u>

KIWANIS UK

Balance Sheet

at 30 September 2025

Charity No. 1208686

	Notes	2025 £	2024 £
Current assets			
Cash at bank and in hand		<u>5,925</u>	<u>4,707</u>
		5,925	4,707
Current liabilities		-	-
Net current assets		<u>5,925</u>	<u>4,707</u>
Total net assets		<u>5,925</u>	<u>4,707</u>
The funds of the charity			
Restricted funds	8	-	-
Unrestricted funds	8		
General funds		<u>5,925</u>	<u>4,707</u>
Reserves	8	-	-
Total funds		<u>5,925</u>	<u>4,707</u>

Approved by the trustees on 11 August 2026

And signed on their behalf by:

O'Cheng Bloomfield

Trustee

11 August 2026

KIWANIS UK
Notes to the Accounts
For the period ended 30 September 2025

1. Accounting policies

Basis of Preparation

The financial statements have been prepared in accordance with Statement of recommended Practice: Accounting and reporting by Charities preparing their accounts in accordance with the Financial reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of Income	Income is included in the Statement of Financial Activities (SoFA) when the Charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related Expenditure	Where income has related expenditure, the income and related expenditure is reported gross in the SoFA.
Donations and Legacies	Voluntary income received by way of grants, donations and gifts is included +96 in the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on Donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services And facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.

KIWANIS UK
Notes to the Accounts

Investment Income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed Assets	this includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on Investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of Expenditure	Expenditure is recognised on an accrual basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on Raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on Charitable activities	These comprise the costs incurred by the Charity in the delivering of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance Costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowing or current liabilities. In the statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Charity's cash management.

Receipts of donated goods, facilities and services

All donated goods, facilities and services received are recognised within the income resources and expenditure at an estimate of the value to the Charity.

KIWANIS UK
Notes to the Accounts

2 Statement of Financial Activities

	Unrestricted Funds 2025 £	Total funds 2025 £
Income and endowments from:		
Charitable activities	8,895	8,895
Other trading activities	<u>6,918</u>	<u>6,918</u>
Total	15,813	15,813
Expenditure on:		
Charitable activities	7,279	7,279
Other	<u>7,316</u>	<u>7,316</u>
Total	14,595	14,595
Net gains on investments	<u>-</u>	<u>-</u>
Net (expenditure)/ income	1,218	1,218
Transfers between funds	<u>-</u>	<u>-</u>
	1,218	1,218
Net (expenditure)/income Before other gains/(losses)	-	-
Other gains and losses		
Net movement in funds	1,218	1,218
Reconciliation of funds:		
Total funds brought forward	<u>4,707</u>	<u>4,707</u>
Total funds carried forward	<u><u>5,925</u></u>	<u><u>5,925</u></u>

3 Income from charitable activities

	Unrestricted Funds 2025 £	Total funds 2025 £	Total 2024 £
Dues	<u>8,895</u>	<u>8,895</u>	<u>4,499</u>
	<u><u>8,895</u></u>	<u><u>8,895</u></u>	<u><u>4,499</u></u>

Notes to the Accounts

4 Income from other trading activities

	Unrestricted Funds 2025 £	Total funds 2025 £	Total 2024 £
Conference	2,114	2,114	582
Tickets/Raffle	<u>4,804</u>	<u>4,804</u>	-
	<u>6,918</u>	<u>6,918</u>	<u>582</u>

5 Expenditure on charitable activities

	Unrestricted Funds 2025 £	Total funds 2025 £	Total 2024 £
KI & Kief / Dues	7,279	7,279	3,913
Governance costs	<u>-</u>	<u>-</u>	<u>-</u>
	<u>7,279</u>	<u>7,279</u>	<u>3,913</u>

6 Other expenditure

	Unrestricted Funds 2025 £	Total funds 2025 £	Total 2024 £
Motor and travel costs	-	-	-
General administrative costs	6,836	6,836	397
Legal and professional costs	<u>480</u>	<u>480</u>	-
	<u>7,316</u>	<u>7,316</u>	<u>397</u>

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Movement in funds

	17/06/2024 £	Incoming Resources (including other gains/losses) £	Resources expended £	At 30 September 2025 £
Restricted:				
Unrestricted:				
General funds	<u>4,707</u>	<u>15,813</u>	<u>(14,595)</u>	<u>5,925</u>
Total funds	<u>4,707</u>	<u>15,813</u>	<u>(14,595)</u>	<u>5,925</u>

Notes to the Accounts

9 Analysis of net assets between funds

	Unrestricted Funds £	Total funds £
Net current assets	<u>5,925</u>	<u>5,925</u>
	<u>5,925</u>	<u>5,925</u>

10 Reconciliation of net debt

	17/06/2024	Cash flows	At 30 September 2025
	£	£	£
Cash and cash equivalent	<u>4,707</u>	<u>1,218</u>	<u>5,925</u>
Net debt	<u>4,707</u>	<u>1,218</u>	<u>5,925</u>

Statement of cash flows**For the period ended 30 September 2025**

	2025	2024
	£	£
Cash flows from operating activities		
Net (expenditure)/income per Statement of Financial Activities	<u>1,218</u>	<u>771</u>
Net cash (used in)/provided by operating activities	1,218	771
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase/(decrease) in cash and cash equivalents	1,218	771
Cash and cash equivalents at the beginning of the year	<u>4,707</u>	<u>3,936</u>
Cash and cash equivalents at the end of the year	<u>5,925</u>	<u>4,707</u>
Components of cash and cash equivalents		
Cash and bank balances	<u>5,925</u>	<u>4,707</u>
	<u>5,925</u>	<u>4,707</u>

Detailed Statement of Financial Activities
For the period ended 30 September 2025

	Unrestricted		
	Funds	Total Funds	Total Funds
	2025	2025	2024
	£	£	£
Income and endowments from:			
Charitable activities			
Dues	<u>8,895</u>	<u>8,895</u>	<u>4,499</u>
	<u>8,895</u>	<u>8,895</u>	<u>4,499</u>
Other trading activities			
Conference	2,114	2,114	582
Tickets/Raffle	<u>4,804</u>	<u>4,804</u>	<u>-</u>
	<u>6,918</u>	<u>6,918</u>	<u>582</u>
Total income and endowments	15,813	15,813	5,081
 Expenditure on:			
Charitable activities			
Dues	<u>7,279</u>	<u>7,279</u>	<u>3,913</u>
	<u>7,279</u>	<u>7,279</u>	<u>3,913</u>
Total expenditure on charitable activities	7,279	7,279	3,913
 Motor and travel costs			
UK Convention costs	<u>6,533</u>	<u>6,533</u>	<u>105</u>
	<u>6,533</u>	<u>6,533</u>	<u>105</u>
General administration costs, including			
Depreciation and amortisation			
Bank charges	-	-	-
General insurances	303	303	292
Stationery and printing	-	-	-
Sundry expenses	<u>-</u>	<u>-</u>	<u>-</u>
	<u>303</u>	<u>303</u>	<u>292</u>
Legal and professional costs			
Accountancy and bookkeeping	<u>480</u>	<u>480</u>	<u>-</u>
	<u>480</u>	<u>480</u>	<u>-</u>
Total of expenditure of other costs	<u>7,316</u>	<u>7,316</u>	<u>397</u>
Total expenditure	14,595	14,595	4,310
Net gains on investments	-	-	-

KIWANIS UK

Detailed Statement of Financial Activities

Net Income/(expenditure)	1,218	1,218	<u>771</u>
Net Income/(expenditure) before			
Other gains/(losses)	1,218	1,218	771
Other gains	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u><u>1,218</u></u>	<u><u>1,218</u></u>	<u><u>771</u></u>
Reconciliation of funds:			
Total funds brought forward	<u>4,707</u>	<u>4,707</u>	<u>3,936</u>
Total funds carried forward	<u><u>5,925</u></u>	<u><u>5,925</u></u>	<u><u>4,707</u></u>