

KIDS

England & Wales · Charity number 275936

Details

Status	Registered
Legal form	Charitable company
Company number	01346252
Registered	1978-06-27
Register	View on the Charity Commission register

Contact

Address 249 Birmingham Road
Wylde Green
Sutton Coldfield
West Midlands
B72 1EA

Phone 02073593635

Email enquiries@kids.org.uk

Website www.kids.org.uk

Activities

Objects: (1) THE RELIEF OF POVERTY AMONGST CHILDREN, YOUNG PERSONS, THEIR FAMILIES AND CARERS;(2) TO PROVIDE FOR THE TRAINING AND EDUCATION OF CHILDREN AND YOUNG PERSONS; (3) TO PROVIDE IN THE INTERESTS OF SOCIAL WELFARE, FACILITIES FOR THE RECREATION AND OTHER LEISURE TIME OCCUPATION OF CHILDREN AND YOUNG PERSONS DESIGNED TO IMPROVE THE CONDITIONS OF THEIR LIVES;(4) THE RELIEF OF SICKNESS AND THE RELIEF OF DISADVANTAGES EXPERIENCED BY CHILDREN AND YOUNG PERSONS WITH PHYSICAL OR LEARNING IMPAIRMENTS BY PROVIDING SERVICES DESIGNED TO MINIMISE THE EFFECT ON DISABLED CHILDREN AND YOUNG PEOPLE OF THEIR IMPAIRMENTS AND GIVE SUCH CHILDREN AND YOUNG PEOPLE THE OPPORTUNITY TO LEAD ORDINARY LIVES;(5) ANY OTHER PURPOSE WHICH IS EXCLUSIVELY CHARITABLE UNDER THE LAW OF ENGLAND AND WALES.

Activities: The purpose of KIDS is to enable disabled children and young people, along with their families, to enjoy their lives, in particular we assist disabled children and young people to develop their skills and abilities and to fulfil their potential, hopes and aspirations. Our services include Home Learning, Key Working, Play and Leisure, Short Breaks, Transitions and Sibling and Young Carer Support.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability
- **Who:** Children/young People, People With Disabilities

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£9,412,007	£9,271,434	£5,095,744	216
2024-03-31	£9,619,711	£9,728,564	£4,943,271	245
2023-03-31	£9,441,978	£9,320,215	£4,341,841	319
2022-03-31	£8,643,643	£8,646,400	£4,220,078	262
2021-03-31	£8,578,760	£8,606,286	£4,230,794	271

Trustees

Name	Role	Appointed
Mark Devlin	Chair	2026-01-30
Elizabeth Canny		2026-03-23
Georgina Katherine Lund		2023-01-11
Jamie Christmas		2026-01-29
Luciana Del Valle Pipoli		2026-03-23
Olivia Marks-Woldman OBE		2022-10-05
Richard Wilson		2026-01-29
Samantha Clare Bowerman		2017-11-21
Sara May Wilcocks		2023-01-11
Steven Clarke		2017-10-01

KIDS

England & Wales - Charity number 275936

Accounts



Consolidated Annual Report and Financial Statements

Year End 31 March 2025

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COMPANY INFORMATION

Company number	01346252
Charity number	275936
Registered office	249 Birmingham Road Wylde Green Sutton Coldfield West Midlands B72 1EA
Trustees	Diana Sutton resigned as Chair and as a Trustee on 5 July 2025 Stuart Fox appointed as Treasurer 22 March 2023 Samantha Bowerman appointed as Interim Chair 5 July 2025 (appointed as a Trustee 21 November 2017) Steven Clarke appointed 1 October 2017 Anna Hamilton appointed 20 May 2020 Olivia Marks-Woldman appointed as Vice-Chair 3 July 2025 (Appointed as a Trustee 5 October 2022) Georgina Lund appointed 11 January 2023 Helen McShane appointed 11 January 2023 Sara Willcocks appointed 11 January 2023 Nilamkumari Powar appointed 22 March 2023
Company Secretary	Katie Ghose appointed on 4 November 2019
Bankers	Barclays Bank plc 50 Pall Mall London SW1Y 5AX
Auditor	Cooper Parry Group Limited Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby DE74 2SA

CHAIR'S WELCOME

Kids' mission has two key elements. The first is to provide disabled children, young people, and their families with life-changing, creative support. I'm delighted that in 2024–2025, the third year of our five-year strategy, Kids' direct support grew by 22%, reaching 22,000 people. This figure includes not only children and young people with special educational needs and disabilities (SEND), but also parents, carers, siblings, and professionals across education, health, and social care.

We made strong progress across all four strategic pillars: **support, innovate, speak up, and sustain**. Through our **support** services, we expanded the charity's reach and impact. That growth was driven by our commitment to **innovation** - a core strength of Kids. We draw on practical, on-the-ground expertise rooted in the diverse needs and experiences of those we support, and we create, test, and adapt models that truly work – from the Kids' Navigator Model to neurodiversity services in schools and holistic crisis interventions.

The second part of our mission is to empower disabled children and young people, to amplify their voices and to champion their rights. Our commitment to **speaking up** has never been more vital, with the rising prevalence of SEND and increasing pressure on families and services. The arrival of a newly elected Government, which acknowledged that children with SEND have been failed for too long, coincided with Kids' good progress in policy and advocacy – positioning us to bring voices and experiences to decision makers ahead of anticipated future SEND reform.

With unwavering determination, the team delivered on the main goal of **sustain**, the fourth strategic pillar: reshaping our business model to become financially sustainable. This was achieved through flexibility and resilience in what remained a volatile funding and commissioning landscape.

I hope you enjoy reading more detail about the year's key achievements in the strategic report, but nothing shows the impact of Kids' work like hearing it directly from those we are here to serve. And that is why this year we were proud to achieve another important milestone in our strategy – the launch of the Young People's Advisory Panel, comprising 13–25-year-olds with SEND. Their voice is now central to our strategic direction and strengthens our governance.

I would like to express my sincere appreciation to Kids' colleagues, who demonstrate our important organisational values every day – they **celebrate individuality, think creatively, work together, and speak up**. A key strength of the Kids' team lies in collaboration, from 'working together' with parents to adding voice and leadership to game-changing sector alliances. I would also like to thank my fellow trustees for their time, guidance and commitment and we are especially thankful for the invaluable contributions of Diana Sutton, our Chair from 2022-2025, playing a pivotal role in strengthening governance and long-term sustainability.

Finally, we gratefully acknowledge the support of our funders and donors. Working with others who share our vision of a society where disabled children, young people and their families enjoy equal rights and opportunities fuels our positivity and our confidence. As we enter the penultimate year of our strategy, we do so with stronger leadership, deeper expertise, and a more agile operational model, ready to meet the challenges ahead - to build

better futures with those we are here to serve.

Samatha Bowerman
Interim Chair of Board

CHIEF EXECUTIVES INTRODUCTION

At the heart of everything we do at Kids is a simple but powerful belief: that every child and young person has the right to play, learn, grow and thrive. Every child is brilliantly unique, and no one can anticipate the ups and downs that life brings. But for parents of children with SEND it's even more a game of snakes and ladders. They see their child developing differently – fewer words or less mobility – but are too often forced to wait months or years for assessment or diagnosis or practical help to communicate with a child who is non-verbal or rarely sleeps.

In this challenging context, what drives my passion and pride is the transformative impact of Kids' work - and this is all thanks to the drive and determination of the team, and our many committed supporters. Babies and toddlers with SEND are often entirely locked out of early education, but our inclusive settings, playgroups and one-to-one support provide invaluable opportunities for those with nowhere else to go. One mother, whose son William has physical disabilities, describes the Kids playgroup: "When William started (aged 22 months) he was shuffling and barely babbling. But after three incredible terms, he was walking, building confidence and speaking simple words. I was supported and feel like I now have a voice, when I previously felt lost and unheard."

Kids also excels at providing clubs, play and leisure options for disabled children and teenagers, often the only out-of-school activity accessible to them. I relished my day at a water park in Yorkshire having fun on and off shore; with activities carefully adapted for those with specific medical needs. A day filled with new experiences for the young people (including wearing a wetsuit – a first for many!). Another highlight was a Christmas celebration in Berkshire, for all kinds of kids with all kinds of disabilities. One child was simply enjoying the bright ceiling lights; others delighted in guessing which colleague was 'Father Christmas' and a group gathered to use words and pictures to create their own story about a baby dragon growing up in a wood.

Our services continue to fuel our ambition to 'speak up' and influence change, and in May 2024 we launched a new report: *On the Cliff Edge*. Jimmy, a young man in his 20s, who has quadriplegic cerebral palsy and has been supported by Kids for 14 years, addressed a packed room at the House of Commons. He used eye gaze technology to tell the then Children's Minister: "None of us want children with SEND to have the knocks we have had, the experiences that leave us hopeless and our families feeling broken. We all want to be happy, healthy and successful adults in the future, this might look different for each of us but having the things in place to find out what this is and then make it happen need to be in place - everywhere." I take my lead from Jimmy and the thousands of other young people, and their families, whose experience and expertise must inform the future shape of support for children with SEND if the ordinary things – fun, friendship, learning, a bright future – are to become a right, not a privilege, for every single disabled child.

Katie Ghose
Chief Executive

STRATEGIC REPORT

Objectives and Activities

Kids is a national charity that provides a wide range of services to children and young people with special educational needs and disabilities (SEND), and their families. The charity supports children and young people with any disability from birth to 25 years.

Kids' charitable objects, from its Memorandum and Articles of Association, are:

1. The relief of poverty amongst children, young persons, their families and carers;
2. To provide for the training and education of children and young persons;
3. To provide in the interests of social welfare, facilities for the recreation and other leisure time occupation of children and young persons designed to improve the condition of their lives;
4. The relief of sickness and the relief of the disadvantages experienced by children and young persons with physical or learning impairments by providing services designed to minimise the effect on disabled children and young people of their impairments and give such children and young people the opportunity to lead ordinary lives; and
5. Any other purpose which is exclusively charitable under the law of England and Wales.

Vision, Mission and Values

Our vision is a society where disabled children, young people and their families enjoy equal rights and opportunities.

Our mission is to provide disabled children, young people and their families with practical, life-changing and creative support; and to empower disabled children and young people, to amplify their voices and to champion their rights.

Our values – refreshed in 2023 – are to celebrate individuality, think creatively, work together and speak up.

Strategy

Our current strategy is called Support, Empower, Sustain 2022-27. By developing a strong digital presence to complement our successful face-to-face services, a Kids community of supporters and a new policy and advocacy role for the charity, we will increase the number of disabled children, young people and families we work with from 12,000 in 2022, to reach more than 120,000 in 2027. We will be operating sustainably, and be an established national voice, acting with disabled children, young people and their families to secure the system and resources to which they are entitled. Above all, disabled children and young people will be driving us forward to achieve equal rights and opportunities and a more inclusive society for all.

Our strategy has four goals: **support, innovate, speak up and sustain**. Together these form an ambitious plan which will see Kids forge a sustainable path to fulfil our mission.

Achievements and performance against our strategic goals

Support

Growing our reach and impact

In 2024-2025, we expanded Kids' presence reaching new locations, providing direct services in 65 Local Authority areas (up from 60 in 2023-2024). New areas included Shropshire and Norfolk. We increased the number of people directly supported by 22% to just over 22,000 (up from 18,000 in 2023-2024). These service users included not only children and young people but also parents and carers, other family members including siblings as well as key professionals who work in children's education, health and social care.

Support services included:

-Early Years Support

- Early years nurseries
- Home-based learning (portage)
- Early years health and wellbeing groups

-Play and Social Development Services

- Adventure playgrounds
- Playschemes
- Short breaks, including overnight short breaks
- Youth clubs and young people's wellbeing groups
- Holiday accommodation

-Family Support, Advice and Information Services

- Special Educational Needs and Disabilities Information, Advice and Support Services (SENDIASS)
- Keyworking
- Workshops for parents
- Children's rights and advocacy

-Neurodiversity Support

- Autism in Schools services
- Holistic crisis intervention services
- Online Autism Hub (Essex)

-Special Educational Needs and Disability Mediation and Disagreement Resolution Services (Mediation)

-Young People's Engagement and Participation Groups

Just over 10,000 people were subscribed to receive digital information from Kids. During the year we expanded online information provision and SEND advice on www.kids.org.uk to help parents and carers navigate the world of SEND and support their child's needs. In addition, we continued to deliver online support resources for 13-25 year olds with SEND, including content to help with everyday life skills, creative activities to enjoy, and friendship and fun for all on Kids Young People's Hub.

Transforming our services

In 2024-2025, Kids embarked on a services transformation project. We identified that in order to set ourselves up to flexibly respond to external drivers – particularly the rise in need for children’s SEND support services coupled with a continued volatile funding landscape – we needed to strengthen expertise, leadership and adapt our operational delivery model. By re-organising services into specialist portfolio areas, we are positioned to better respond to the new Government’s steer on the future of children’s services. That is:

- Every baby or child should have access to high-quality early years provision.
- Families need increased support – through locally available information as well as tailored support to navigate the complex system.
- Within this, the recognition that every child and young person needs increased play and social opportunities to support them to thrive.
- And finally, all education settings need to be more inclusive – both the physical environment as well as the skills, knowledge and expertise.

We strengthened our business development capabilities, continuing to build relationships and review commissioning opportunities both from Local Authorities (LAs) and Integrated Healthcare Boards (ICBs).

We bolstered our health and safety and safeguarding resource to ensure Kids’ infrastructure is robust to respond to a rise in number of service users and the growing complexity of support needs.

Listening to our services users

Our National Annual Family Survey 2024-2025 results reflect the trusted, safe and quality service we provide, from a sample of parents and carers who responded*.

- 91% strongly agree or agree that they are happy with the service
- 96% strongly agree or agree that the service is friendly and caring
- 94% strongly agree or agree that staff are knowledgeable and professional
- 92% strongly agree or agree that they trust Kids to act in their child’s best interests
- 92% of families would recommend Kids.

*Percentages based on a sample of 151 respondents.

Through our Youth Voice programme, The Collective continued to play an essential role in our ability to listen to and collate the views of over 500 young people with SEND from across England to ensure their voices are represented in national decision-making. Throughout the year, we captured views through regular online meetings, our annual in-person gathering, and resource sharing with practitioners to gather wider feedback. The Collective has contributed to key national topics, including a substantive submission to the Curriculum and Assessment Review in November 2024. Their work strengthens youth voice in policy by building relationships with Government and influencing national standards and strategies.

Innovate

Voluntary income plays a vital role in enabling innovation at Kids, as well as helping to extend reach beyond contracted services. It has been strategically deployed to support innovation and pilot projects that commissioners typically do not fund, and our focus as stated in our Strategy, has continued to be family support in the early years and the journey of disabled young people as they transition to adulthood.

Developing models of support

Early Years

A significant challenge for parents in getting the right help for their child is navigating a complex health, care and education system. Since 2020, Kids has been pioneering a holistic family support model – Kids' SEND Navigator. Originally funded by the National Lottery as a six-month pilot in the West Midlands, the success of this initiative informed a navigator model that later secured local authority funding. When this funding was reduced, voluntary income sustained the programme, most recently funded by the Masonic Foundation until July 2024. The SEND Navigators work in partnership with the family to build a personalised support plan, before providing practical and emotional support, connecting families with local services, and working to help the family access the right provision and support. A strong and effective early intervention, we have started to integrate the model into other services. This includes our inclusive nursery in Basingstoke, Hampshire, where tailored support for the families makes a real difference. Children at our Basingstoke nursery were supported to move up to appropriate school settings having received bespoke early years provision and transitional support – with 40% going on to mainstream settings.

During 2024-2025, the Kids' Navigator model strengthened our policy-influencing evidence base, as it was presented to decision makers, MPs, Ministers and officials as a cost-effective solution to tackle SEND waiting lists and reduce the mounting - and costly - crisis in provision for disabled children and their families. The Navigator model was also adopted by the Early Education and Childcare Coalition (EECC) as a key policy ask in their manifesto.

Support in Schools

Historically, voluntary funding enabled successful pilot School Inclusion programmes, which then led us to develop Autism in Schools support programmes in Yorkshire. When the Government introduced a pilot programme called Partnership for Inclusion of Neurodiversity in Schools (PINS) in spring 2024 - which supports neurodiverse students by training teachers to identify and better meet their needs and improves parental engagement - Kids already had a strong and proven track record of delivering this kind of support. Kids successfully won contracts to deliver this new programme, and as a result supported over 3,400 pupils, parents and professionals in schools in 2024-2025, across areas including Essex, Sheffield and West Yorkshire.

Holistic Crisis Intervention

Much like the Kids' Navigator model, our holistic crisis intervention service continued to expand reach and impact in the West Yorkshire area, supporting 200% more than the previous year. As well as reaching more young people and families in need, we also presented the evidence from this innovative model of support to Government consultations and the Education Select Committee inquiry, to show how flexible local commissioning of

early intervention services that are proven to help families with disabled children on multiple long waiting lists can help go some way to solving the impacts of the SEND crisis.

Innovating for urgent action on transitions support

Thanks to voluntary funded Kids' research conducted the previous year, Kids launched our *On the Cliff Edge* report in Parliament in May 2024. For too many young people with SEND, the transition from childhood to adulthood is like falling off a cliff edge. They are often left without the support, skills and connections they need to live good adult lives. And the more complex the needs, the steeper the cliff edge. In the report, we shared research findings exploring the experiences of a diverse group of young people with SEND in England and their families, as they move into adulthood and what can be done to improve the support they receive. We continued to build support throughout the year with our aim to establish a national alliance for transforming transitions. Work will continue to build a stronger collaboration, that will unite the voices of all those with a stake in the futures of young people with SEND – opening the doors to different futures that reflect individuals' strengths and needs.

Leading an innovative new funding consortium

Kids co-founded the Digital Services Consortium along with Sense in 2022, and we were delighted that in 2024 those original sparks of innovation, fuelled by shared passion for digital inclusion came to fruition when we secured funding for a new programme. Funded by The National Lottery Community Fund and BBC Children in Need, the two-year Driving Digital Inclusion Programme will provide over 20,000 disabled children, young people, and their families with the digital skills, equipment, and support they need to navigate the digital world with confidence and ease. Along with delivery partners AbilityNet and Good Things Foundation, evaluation and learning partner CAST and the engagement of twelve national charities, (Ambitious about Autism, Children's Trust, Contact, Dingley's Promise, Family Fund, Kids, National Deaf Children's Society, Rainbow Trust, Roald Dahl's Marvellous Children's Charity, Sense, WellChild and Whizz Kidz), we look forward to delivering new services, increasing impact and sharing learning.

Speak Up

Creating policy solutions

With over 50 years as a service provider, having supported and worked with tens of thousands of children, young people and families, Kids is able to harness our expertise from the frontline and use it to inform national policy and campaigns.

In June 2024 we published our policy solutions - *Cost-effective support to tackle SEND waiting lists* which offered Kids' immediate policy solutions to address SEND system failures, in the context of the national SEND landscape, the impact of waiting lists, as well as Kids' analysis of the short-term and long-term approach needed.

These solutions formed the basis of numerous submissions of evidence throughout 2024-2025, including: the Public Accounts Committee inquiry into support for children and young people with special educational needs in November 2024; the NHS 10-Year plan consultation in December 2024; and written and oral evidence to the Education Select Committee inquiry into 'Solving the SEND crisis' early in 2025.

Influencing in a changing political landscape

Building on the policy and public affairs function that we set up in 2023-2024, our focus in 2024-2025 was to deepen key influencing relationships – which came into sharper focus when the general election was announced in spring 2024. From the outset, we have urged the new Government, elected in July 2024, to prioritise disabled children and their families, as well as continuing to influence across political parties.

Kids representatives took part in panel discussions and roundtables at the Conservative, Liberal Democrat and Labour party conferences in September and October 2024. We co-hosted the launch of an MP Toolkit to help MPs navigate SEND issues that arise in their constituency casework in November 2024 in Parliament with the Disabled Children's Partnership (DCP). In particular, Kids facilitated the participation of Young People at the session, which was attended by multiple MPs from across the country and across all political parties.

Parents and colleagues from our inclusive nursery in Basingstoke attended a Westminster Hall Debate on SEND provision in Hampshire, followed by meeting with Luke Murphy MP and the then Schools Minister Catherine McKinnell to discuss their experiences of SEND in the early years.

Kids continued to attend and provide insights and evidence to expert advisory groups, including the Department for Education's (DfE) Expert Advisory Group on Early Years, and in addition we were asked to facilitate parent input to a Department for Work and Pensions (DWP) expert advisory panel on research into costs of children's Disability Living Allowance. We were also invited to input to the Cabinet Office's Advisory Panel on Assistive Technology (ATech) held by the Cabinet Office, and we facilitated research with disabled young people for the Government's Policy Lab team on how to make breakfast and after-school clubs inclusive for children with SEND.

Significant national media appearances included two CEO interviews on BBC Radio 4 Woman's Hour, in July 2024 and January 2025.

Creating a new model of governance involving disabled young people

In Kids' strategy, we specifically commit to creating a new governance model that will strengthen disabled young people's involvement in Kids' governance. In January 2025, the Board of Trustees approved the formation of a Kids Young People's Advisory Panel. The Panel will comprise up to 10 young people (aged 13-25 with a special educational need and/or disability). Two link Trustees will provide connection to the Board, and the Kids Youth Voice team will facilitate the meetings. The purpose is for the Panel to be able to share their thoughts, feelings, experiences and expertise in relation to Kids' Strategy and other important topics. By March 2025 we had recruited the panel members, ready to implement the new approach in 2025-2026.

Sustain

The sustain pillar runs through everything we do. All the important groundwork put in to our sustainability journey over the previous two years of the strategy period paid off in 2024-2025.

The charity ended the year with total funds of £5.1 million, an increase of £152k from the previous year. Total income decreased slightly to £9.41 million (2023-2024: £9.77 million), this was primarily due to reductions in Donations and Legacies income and income from Charitable Activities. The charity maintained strong financial management, keeping expenditure below income. Unrestricted reserves grew by £205k, reflecting a positive net movement in funds, while restricted funds reduced modestly. The charity's net current assets position improved to £3.85 million (2023-2024: £3.66 million).

A continued thorough approach to ensuring all contracts are delivered on a full cost recovery basis, combined with improved financial forecasting and a strategic approach to bring fundraised and contractual income together resulted in a year-end surplus of £205,422 in unrestricted funds, which shows important progress to our sustain pillar. We were also able to, as planned, produce a surplus-generating budget for 2025-2026. Kids' funding comes from a mix of local government and health contracts, along with voluntary income raised through fundraising efforts. In 2024-2025, 85% of total income came from contractual sources, while voluntary income accounted for 13%. The remaining 2% of income came from investments and other sources.

The total voluntary income breaks down as follows: 45% from trusts and foundations, 17% from grants, 19% from corporate support, 11% from events, 4% from individual donations, 4% from gifts in wills.

Our fundraising activities performed as anticipated and we are very grateful to all those supporters who generously contributed to Kids' work. A full list of gifts and grants to a value of £5k and above are listed on pages 44-45. A combination of policy, communications and marketing continued to raise the charity's profile and ability to seek financial support.

In 2024-2025, our strategic accelerators were crucial in delivering the improved financial position – as described in the next section.

Our accelerators

People:

We continued to strengthen our people proposition by introducing a recognition programme to celebrate our long-serving colleagues, reinforcing a culture of appreciation and loyalty. Our commitment to diversity, equity, and inclusion (DE&I) took a significant step forward as we began working with the Employers Network for Equality & Inclusion (ENEI), evaluating our current position and developing a targeted improvement plan in collaboration with our DE&I working group. We also launched a comprehensive wellbeing programme, offering quarterly bite-sized learning sessions and access to wellbeing workshops. To support leadership growth, we invested in coaching training for our managers and leaders. These collective efforts to champion our people and culture have had a tangible impact, with our staff turnover falling to its lowest level on record.

Partnerships:

As co-chairs of the **Digital Services Consortium (DSC)**: an alliance of 12 UK-based charities focused on supporting children and young people with disabilities or long-term illnesses, as well as their families, we secured funds to deliver a new national digital inclusion programme.

We deepened collaboration with key campaign partners ready to influence the new Government, in particular as a Steering Group member of the **Disabled Children's Partnership (DCP)**. During 2024-2025, Katie Ghose was appointed a Vice-Chair of the DCP.

We collaborated widely to amplify the voices of children and young people with SEND, directly advocating to MPs, advisers and service commissioners. To effectively champion the voices of those we work with, we played an active role in a number of national partnerships including the national SEND stakeholder group convened by the **Council for Disabled Children (CDC)**. We continued to actively participate in our members of the **Early Education and Childcare Coalition (EECC)**, the **Speech and Language Communications Alliance**, and the **Voluntary Organisations Disability Group (VODG)**.

Digital & Data:

Through a new charity-wide approach to digital and data, we commenced a services data project, transforming how we capture, analyse and use data through improved processes and a new system – laying foundations to better measure Kids' combined impact through our services and policy influence.

Future Plans

2025-2026 is the fourth year of this five-year strategy period.

Support

Building on the strengthened expertise, leadership and transformed services operational delivery model, we aim to grow services linked to key strategic priority areas of: early years, family support and support in schools.

Innovate

We will develop Kids' new national convening role in transitions, and increase our reach and impact through partnerships.

In particular, delivering the first year of the new driving digital inclusion programme, with young people and their families we will work to bring down the barriers and create safe, practical and fulfilling online opportunities for all.

Speak Up

In a year when we expect the Government to announce plans for SEND reform, we will positively influence the reforms and tangibly increase Kids' voice and influence in key areas.

Sustain

In 2025-2026, the fourth year of this five-year strategy period, we will continue to focus on surplus-generating plans to invest in Kids.

Finally, looking ahead to 2026-2027, we will be delivering final milestones of the five-year strategy, stock-taking successes and learnings and planning for Kids' important next chapter.

TRUSTEES' ANNUAL REPORT

(Incorporating the Directors' Report for the year ended 31 March 2025)

The Trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their annual report and review together with the audited financial statements of the charity and the group for the year ended 31 March 2025. In this report they are referred to as the Trustees or, collectively, as 'the Board'.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Governing Document

Kids is a registered charity and is a company limited by guarantee. It is licensed by the Secretary of State to omit the word "Limited" from its name. The instruments governing the charity are the Memorandum and Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Trustees are the Members of the charitable company but this entitles them only to voting rights. The total number of such guarantees at 31 March 2025 was 10 (2023-2024: 10).

Kids has four subsidiaries. KidsTrading Company Limited, is a dormant company limited by guarantee registered in England and Wales. Support Education Respite Care for Children, Kidsactive, and Strut Limited are all charities and companies limited by guarantee, with no share capital, registered in England and Wales. All subsidiaries are dormant.

Organisation

The charity is governed by a Board of Trustees. The Board consists of not fewer than five persons nor more than 16 persons appointed by the Trustees. Trustees are required by the Memorandum and Articles to endeavour to ensure a minimum of one half of the Board consists of people with lived experience of disability at the time of their appointment as a Trustee.

The Board meets formally at least quarterly and holds a strategic away-day with the Executive Leadership Team once a year.

The Board has established a Finance & Audit Committee to support it in its responsibilities for ensuring the adequacy of financial management, internal control and financial governance arrangements, and that charitable funds are used efficiently and effectively. The Finance & Audit Committee meets quarterly and the Chair is empowered by the Memorandum and Articles to convene additional meetings should these be required. The Board appoints members of the Finance & Audit Committee, which is made up of at least

three and no more than four Trustees including the Treasurer and up to two independent members. For the year ended 31 March 2025 the members of the Finance & Audit Committee were:

Stuart Fox, Treasurer and committee Chair
Nilamkumari Powar
Helen McShane (resigned 13 December 2024)
Olivia Marks-Woldman (resigned 13 December 2024)
Anna Hamilton (from 13 December 2024)
Chiz Onuora (independent member)

The Governance, Nominations & Remuneration Committee was renamed to be the People, Culture and Governance Committee in December 2024. The Board appoints members of the People, Culture and Governance Committee, which is made up of a minimum of three Trustees and a maximum of four Trustees. They met on 9 February 2024, 11 November 2024 and 24 February 2025. During this period the members of the Committee were:

Samantha Bowerman, Vice-Chair and committee Chair
Anna Hamilton (resigned 13 December 2024)
Diana Sutton (resigned 13 December 2024)
Sara Wilcocks (from 13 December 2024)
Olivia Marks-Woldman (from 13 December 2024)

The Services and Safeguarding Committee was established in December 2024. The Board appoints members of this committee, which is made up of a minimum of three trustees and a maximum of four trustees. They met on 13 December 2024 and 3 March 2025. During this period the members of the Committee were:

Helen McShane, committee Chair
Georgie Lund
Steven Clarke

Appointments to the Board

The Board includes people with a range of professional skills including finance; human resources; voluntary sector leadership and management; digital; risk; and national government. Several Trustees have lived experience as parents or siblings of disabled children and young people.

Each Trustee must retire at the next Board meeting once three years has passed since their appointment or last election. They are eligible for re-election or re-appointment for two further consecutive terms of three years provided that they do not serve for a period of more than nine years without a period of at least a year out of office.

Trustees are recruited following the identification of a gap in key skills and experience, or to directly replace retiring Trustees. The recruitment is through a robust interview and appointment process, including input from a young people's panel. Candidates receive a full briefing pack about the function and responsibilities of being a Trustee and have the opportunity to meet the Chair and other Trustees before being elected.

Trustee Induction and Training

New Trustees undergo an orientation process which includes a briefing on their legal obligations under charity and company law, Charity Commission guidance on public benefit, the charity's Memorandum and Articles of Association, decision-making processes, the business plan and recent financial performance of the charity. Their induction includes sessions with the Chair, the Chief Executive Officer, other Trustees and senior staff and a visit to a Kids service. Trustees are encouraged to attend relevant external training courses or events. The names of the Trustees of the charity at the date of this report are stated on page 1. The Trustees are covered by qualifying third-party indemnity provisions which were in place throughout the year and remain in force at the date of this report.

Public benefit

In shaping our strategy and planning our services during the year ending 31 March 2025, the Trustees considered the Charity Commission's guidance on public benefit. They are satisfied that the main activities undertaken to further the charity's purposes for the public benefit are the diverse range of information, advice, mediation and support in-person and online services provided to disabled children, young people and family members in England.

Management

The Trustees are responsible for the high-level strategic development and direction of the charity. The day-to-day management of the charity, including employees and financial matters, is delegated to the Chief Executive (Katie Ghose), supported by an Executive Leadership Team comprising the Chief Operating Officer (Helen Ellis), Director of Fundraising & Engagement (Claire Coussins) and the Director of Service Transformation (Kay Stephenson). The total remuneration for key management can be found in note 9.

Employment of disabled people

As of 31 March 2025, Kids employed 211 staff members and engaged 271 sessional workers. The charity is firmly committed to the principles of diversity, equity and inclusion, ensuring full and fair consideration of all applicants, including disabled individuals. Kids actively supports the training, career development, and progression of disabled employees, including those who become disabled or choose to disclose a disability during their employment with Kids.

Our organisational Mission statement affirms this commitment: Diversity, equity and inclusion are core principles at Kids. We strive to create a diverse and inclusive workplace where everyone has equal access to opportunities and professional development. By embracing diversity, we aim to build a stronger, more vibrant community for all.

In all recruitment communications, we explicitly encourage applications from disabled individuals and those with lived experience of disability. We demonstrate our inclusive approach through reasonable adjustments during recruitment processes, ensuring accessibility of job advertisements and, when requested, offering application materials in alternative formats (e.g. large print).

Kids is part of the Disability Confident Employer scheme which is a UK government initiative designed to support employees in recruiting and retaining disabled individuals. Kids operates a guaranteed interview scheme for disabled candidates who meet the essential criteria in the person specification. Where necessary, support is provided to help candidates complete application forms. Hiring managers are guided by our in-house Careers team to ensure appropriate and effective support is available throughout the recruitment journey.

The charity also collaborates with the Access to Work programme to facilitate the onboarding and retention of disabled staff. This partnership supports the provision of training, job coaching, support workers, and access to specialist aids, equipment, or assistive software - funded through Access to Work.

Additionally, our training provider offers materials in visual and auditory formats to support neurodivergent learners. Learners are encouraged to progress through training at their own pace, with the flexibility to pause and resume as needed. Line managers can also provide support throughout the learning process.

Volunteers

To deliver consistent, safe, and high-quality services to disabled children and young people, Kids depends on a dedicated workforce of permanent and temporary professionals under the guidance of experienced and qualified managers.

In 2024-2025, a total of 422 volunteers - including students and corporate partners - generously contributed their time and effort to support the organisation. These individuals played a crucial role in improving, refurbishing, and maintaining our adventure playgrounds and other operational sites, significantly enhancing the environments in which we work and deliver services.

Principal risks and uncertainties

The charity maintains a risk register outlining the major strategic, funding and operational risks. Members of the Finance & Audit Committee review the strategic risks at every meeting and provide their assessment and any recommendations to the Board. The Safeguarding and Services Committee and the People, Culture and Governance Committees regularly review the strategic risks within their respective remits and provide their assessment and any recommendations to the Board. A Board Assurance Framework has been developed and each committee reviews the areas under its remit and provide their assessment and any recommendations to the Board. The Board reviews the risk register and Board Assurance Framework at every meeting and also conducts an annual review of significant risks.

The principal risks and uncertainties facing the charity are financial. Specifically, the risk that income is insufficient to meet the costs of running safe, quality services causing Kids to deplete its reserves to sustain operations. Kids continues to execute a clear plan to bring all contracted services into a sustainable position and is also now focusing on delivering additional income to enable Kids to invest in growing sustainable services. The charity is investing in the essential platforms to expand unrestricted income from public donations and making targeted investments in new paid-for services, to diversify future income.

Recruitment is another key risk in some locations, making it difficult to sustain services at the level we are contracted for. We have developed a range of benefits to support finding and retaining staff.

Health and safety and safeguarding are ongoing risks to be managed and mitigated, particularly given the rise in complexity of need among the young people and families we support. We have therefore strengthened resource on health and safety and safeguarding, in particular those relating to the services and operations of the charity.

The Board specifically considers the controls in place to manage and mitigate reputational risks, including any relating to incidents in the charity's services.

Having reviewed the major risks for the year ending 31 March 2025, the Trustees can state that proportionate and effective systems and procedures are in place to manage these risks.

Related Parties

Related parties of the charity include its subsidiary undertakings. A full list of the charity's subsidiary undertakings is disclosed in note 14 to the financial statements. All subsidiaries listed are included in the consolidated financial statements.

None of the Trustees receive any remuneration from their work with the charity.

A Conflict of Interests Register is maintained by the Company Secretary to monitor and manage any potential conflicts of interest. Any conflicts are declared at the first Board meeting at which the Trustee becomes aware of the potential conflict and are then recorded in the Conflict of Interests Register. The Board considers all conflicts in line with the provision set out in the Company's Articles. The Trustees declare all interests on an annual basis.

Remuneration Policy

We endeavour to pay all our staff a fair and appropriate salary which ensures we attract and retain the right skills to have the greatest impact on advancing our vision, whilst having to be balanced against the funds available to us.

Apart from the Executive Leadership Team's salaries, employees' and workers' pay is determined according to a pay scale and benchmarking for their role based on their job description.

On 29 January 2025, the Board approved the pay and remuneration policy. Under the policy, the Chief Executive will recommend to the People, Culture and Governance Committee the pay award for the Executive Leadership Team and the Chair will recommend to the Committee the pay award for the Chief Executive Officer. The People, Culture and Governance Committee will then make their recommendations to the Board. This happens in February enabling the Board to make any decisions in time to approve the annual budget in February/March of each year. When the People, Culture and Governance Committee meets to consider whether to recommend a pay award they will consider a number of sources including the Consumer Price Inflation index and external benchmarking from the Living Wage Foundation, charity recruitment agencies, Civil Society and Third Sector. The

Committee then recommends to the Board the percentage pay review award to be made across all eligible roles and the timing of the pay award as agreed in the budget sign-off process.

Reserves Policy

The environment that Kids operates within continues to go through significant change. Local councils' spending on disabled children's services continues to reduce (in the main) and future commitments are unpredictable.

The Reserves Policy and its application is reviewed at least annually. In March 2025 the Board reviewed the Reserves Policy and updated the minimum level of unrestricted reserves to 90 days of anticipated expenditure (£2.286 million for the year ending 31 March 2025) with a target level of 120 days (excluding fixed assets). The Board considered a 3-6 months range as proportionate for a charity of Kids' size and scale. They decided that 90 days would reasonably allow a safety net to sustain services should income reduce during the year and allow in a worst-case scenario for an orderly closedown.

The Board did not consider it necessary to designate any material amounts from the reserves for specific purposes. Instead, they expect the senior team to present them with any formal recommendations to draw-down reserves for specific uses as part of the annual budgeting process.

This is an agile policy and with internal/external changes to the charity the monetary level may change from year to year, but the Board affirmed the principles within the policy as follows:

1. Reserves – the level of unrestricted reserves must contain a minimum level equal to 90 days of anticipated expenditure.
2. Cessation of business – although unlikely to happen an ongoing analysis of the going concern of the business will be conducted, and unrestricted reserves reviewed with this in mind.
3. Capital Accumulation – a key part of the corporate strategy is to change the business model and to increase the sources of other income but to do this there will need to be an investment in infrastructure.

At 31 March 2025, the total funds held were £5.096 million. £4.334 million of these were unrestricted funds and the amount of restricted funds within the total funds was £762k. Unrestricted funds (excluding fixed assets) at year end amounted to £3.086 million. This equates to 121 days' worth of expenditure, based on the actual expenditure during the financial year to 31 March 2025. The charity met the minimum required by its policy.

Investment Policy

Apart from the investments in the subsidiary undertakings, there are no investments other than cash. The group does not have any significant excess cash reserves and so its policy is to hold any surplus cash resources in low risk, interest bearing bank deposit accounts.

Going Concern

The financial position and performance of the charity and the group is detailed in the financial statements and accompanying notes which commence from page 26, together with a description of the principal risks and uncertainties faced by the charity on pages 15 and 16.

The charity has acceptable financial resources: unrestricted funds have increased from £4.129 million to £4.334 million. As a consequence, the Trustees have a reasonable expectation that the group is well placed to manage its business risks successfully and continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Fundraising

Approach to fundraising

We raise money by soliciting gifts from trusts and foundations, building partnerships with businesses, community groups and schools, supporting the public to raise money from their own fundraising initiatives and from sponsored sports activities, challenge events, special events such as a Christmas Carol Concert, through direct and digital marketing and from supporter gifts in wills.

Kids supporters help our work in many ways, including through making donations, participating in a challenge or special event to raise money, giving their time by volunteering at our services or at an event, supporting us via their social networks or leaving a gift in their will. Alongside this, a number of corporate partners and trusts give us their time and expertise on a pro-bono basis in addition to funding specific projects and engaging in employee fundraising activities.

Following the Code of Fundraising Practice

We strive to fundraise respectfully. We appreciate that supporting our work is a choice and we respect our supporters who make that choice. We operate our fundraising activity in accordance with all relevant regulation. Kids is a member of the Fundraising Regulator, taking our commitment to the highest standards of professional fundraising seriously. We work carefully to comply with The Code of Fundraising Practice set out by the Fundraising Regulator and champion the standards they promote. The fundraising team undertakes annual training on The Code of Fundraising Practice and shares best practice with community fundraisers and the wider Kids team, including anyone fundraising on behalf of Kids. The team is also encouraged in their professional fundraising development, staying up to date with best practice.

GDPR compliance and communications

We are compliant with the General Data Protection Regulation (GDPR), and our fundraising CRM database enables us to tailor communications based on supporter preferences. We communicate directly with a small pool of donors and follow an opt-in approach for email communications. We use legitimate interest as the basis for some post and phone communications. The processes we follow and the frequency of communications, along with opt-out mechanisms, ensure no unreasonable intrusion on a person's privacy; no

unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity; and that no undue pressure is placed on a person to give money or other property.

We updated our privacy policy in October 2024 and directly communicated that change to all contacts on our fundraising CRM database.

Individuals registered with the Fundraising Preference Service are noted and excluded from communications.

Details about our approach and our full privacy policy are on our website at www.kids.org.uk/privacy-policy.

Third-party fundraising

The majority of our fundraising activities are directly managed in-house meaning we have direct control over standards, and we ensure that our suppliers are acting to the standards we expect of them. We carry out due diligence on partners and monitor their activity closely. Where we hold commercial participation agreements, these contracts are monitored by the partnerships team who have regular meetings with the companies.

Protection of vulnerable people

The team's annual training in and knowledge of The Code of Fundraising Practice and GDPR ensures processes and practices safeguard vulnerable individuals so they would not be adversely affected by our fundraising.

Complaints

We actively encourage supporters to contact us with any feedback, and we have a Fundraising Complaints Policy available on our website at www.kids.org.uk/feedback-and-complaints. Any fundraising complaints are logged, managed, and escalated according to Kids' policy. In the year 2024-25, we received four complaints about fundraising activities; all were dealt with effectively and resolved internally.

Trustees Responsibilities Statement

The Trustees (who are also directors of Kids for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland". Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and charitable group and of the incoming resources and application of resources, including the income and expenditure of the charitable group 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 of the Charities SORP (FRS 102)

- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group 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 group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor and the disclosure of information to the auditor

So far as the Trustees are aware, there is no relevant audit information of which the group's auditors are unaware. The Trustees have taken all required steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Diversity, equality and inclusion

The charity is committed to the principle and practice of equal opportunities in employment for all employees, applications for employment and board membership and is a member of The Employers Network for Equality & Inclusion (ENEI).

We recognise that individuals and groups in our society may face discrimination for a variety of reasons, including disability, neurodivergence, ethnicity, or identity. We are committed to eliminating discrimination in all areas of our work and celebrating the individuality of our workforce and every child and young person we support.

Following completion of a DEI Benchmarking Survey in collaboration with ENEI and our internal DEI Steering Group, the findings will guide the next phase of our diversity, equity, and inclusion journey. As part of this commitment, we are also in the process of signing up to ACEVO's 8 Leadership Promises to help address the diversity deficit within the charity sector.

Our internal values underpin everything we do. They have shaped the development of our Kids Code of Conduct, co-created with Kids Voice, to ensure our expectations reflect the voices and experiences of the children and young people we support. We are committed to creating environments where everyone can safely express themselves, feel respected, and reach their full potential, and where bullying, harassment, or discrimination of any kind will not be tolerated.

This Trustees Report (including the Strategic Report) was approved by the Board and signed on its behalf by

Signed by:

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Samatha Bowerman
Interim Chair of Board
16 October 2025

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS

Opinion

We have audited the financial statements of Kids ("the Parent Charitable Company") and its subsidiaries ("the Group") for the year ended 31 March 2025 which comprise the Consolidated and Parent Charitable Company Statement of Financial Activities, the Consolidated and Parent Charitable Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and the Parent Charitable Company's affairs as at 31 March 2025 and of the incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with international Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Parent Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or Parent Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' report, other than the financial statements and our audit report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Parent Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the Parent Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Groups' and Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Our assessment focussed on key laws and regulations the Group and Parent Charitable Company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Group and Parent Charitable Company and how the Group and Parent Charitable Company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Group's and Parent Charitable Company's control environment and how the Group and Parent Charitable Company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;

- obtaining an understanding of the Group's and Parent Charitable Company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the Parent Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Parent Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parent Charitable Company and the Parent Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA

Senior Statutory Auditor

For and on behalf of:

COOPER PARRY GROUP LIMITED

Statutory Auditor

Cooper Parry Group Limited, Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby DE74 2SA

Signed by:



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Date: 09 December 2025

STATEMENT OF FINANCIAL ACTIVITIES

(including consolidated income and expenditure account) for year ending 31 March 2025)

	Notes	2025			2024		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income:							
Donations and legacies	3	313,603	740,866	1,054,469	367,812	866,457	1,234,269
Charitable Activities	4	7,969,955	5,492	7,975,447	8,147,096	28,007	8,175,103
Other Trading Activities	5	130,491	1,300	131,791	147,027	4,455	151,482
Investments	6	144,828	-	144,828	157,608	-	157,608
Other		103,964	1,508	105,472	52,731	-	52,731
Total Income		8,662,841	749,166	9,412,007	8,872,274	898,919	9,771,193
Expenditure:							
Raising Funds	7	616,380	-	616,380	625,325	-	625,325
Charitable Activities	7	7,867,445	787,609	8,655,054	8,344,165	759,074	9,103,239
Total Expenditure		8,483,825	787,609	9,271,434	8,969,490	759,074	9,728,564
Net Income / (Expenditure)		179,016	(38,443)	140,573	(97,216)	139,845	42,629
Revaluation of Fixed Assets		-	-	-	558,801	-	558,801
Transfers	19	14,506	(14,506)	-	104,735	(104,735)	-
Gains/Losses on Disposal of Fixed Assets		11,900	-	11,900	-	-	-
Net Movement in Funds		205,422	(52,949)	152,473	566,320	35,110	601,430
Reconciliation of Funds:							
Total Funds brought forward		4,128,600	814,671	4,943,271	3,562,280	779,561	4,341,841
Total funds carried forward		4,334,022	761,722	5,095,744	4,128,600	814,671	4,943,271


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 29 to 43 form part of these financial statements.

BALANCE SHEET

For the year ended 31 March 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed assets					
Tangible assets	13	1,248,503	1,279,621	1,248,503	1,279,621
Investments	14	-	-	100	100
Total Fixed assets		1,248,503	1,279,621	1,248,603	1,279,721
Current assets					
Debtors	15	1,545,838	1,294,738	1,545,838	1,294,738
Cash at bank and in hand	21	2,962,564	3,442,922	2,962,564	3,442,922
Total Current assets		4,508,402	4,737,660	4,508,402	4,737,660
Liabilities					
Creditors falling due within one year	16	(661,161)	(1,074,010)	(661,261)	(1,074,110)
Net Current assets		3,847,241	3,663,650	3,847,141	3,663,550
Total assets less current liabilities		5,095,744	4,943,271	5,095,744	4,943,271
Net assets		5,095,744	4,943,271	5,095,744	4,943,271
The funds of the charity:					
Restricted income funds		761,722	814,671	761,722	814,671
Unrestricted income funds		4,334,022	4,128,600	4,334,022	4,128,600
Total charity funds	19	5,095,744	4,943,271	5,095,744	4,943,271

The consolidated financial statements of Kids, registration number 01346252 on pages 26 to 46 were approved by the Board on 16 October 2025 and signed on its behalf by:

Signed by:


C928371917584BA...
 Samantha Bowerman
 Interim Chair of Trustees

STATEMENT OF CASH FLOWS

(including consolidated cash flow statement) For the year ended 31 March 2025

	Notes	Group 2025	Group 2024	Charity 2025	Charity 2024
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	23	(594,027)	(135,424)	(594,027)	(135,424)
Cash flows from investing activities					
Interest Received		144,828	157,608	144,828	157,608
Payments to acquire fixed assets		(38,342)	(140,603)	(38,342)	(140,603)
Proceeds from sale of fixed assets		11,900	-	11,900	-
Net cash (used in) investing activities		118,386	17,005	118,386	17,005
Cash flows from financing activities					
Repayment of loans		-	-	-	-
Interest Paid		(4,717)	(2,245)	(4,717)	(2,245)
Net cash provided by (used in) financing activities		(4,717)	(2,245)	(4,717)	(2,245)
Change in cash and cash equivalents in the reporting period		(480,358)	(120,664)	(480,358)	(120,664)
Cash and cash equivalents at the beginning of the reporting period		3,442,922	3,563,586	3,442,922	3,563,586
Cash and cash equivalents at the end of the reporting period	21	2,962,564	3,442,922	2,962,564	3,442,922

NOTES TO THE FINANCIAL STATEMENTS

1. Legal Form

Kids is a registered charity (Charity number: 275936) and is a private company limited by guarantee (Company number: 01346252), incorporated in England and Wales and domiciled in England. The registered office is 249 Birmingham Road, Wylde Green, Sutton Coldfield, B72 1EA. The principal activity of the charity during the year was that of the provision of services for disabled children and young people.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1. Basis of Preparation

The financial statements cover the period 1 April 2024 to 31 March 2025.

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) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kids meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note(s).

The financial statements are presented in sterling, which is the functional currency of the group and charity. All values are rounded to the nearest £1 except where otherwise indicated.

2.2. Group financial statements

The group financial statements include the financial statements of the parent company and all of its subsidiary undertakings on a line by line basis, all of which are made up to 31 March 2025. The charity has taken exemption from presenting its unconsolidated statement of financial activities under section 408 of Companies Act 2006.

The activities of the Group and Charity are the same and therefore the SOFA (Statement of Financial Activities) stated is the same for the Group and the Charity.

2.3. Preparation of the accounts on a going concern basis

At the balance sheet date the group had a significant cash balance and strong net current asset position.

The financial forecasts prepared by the Trustees show that the group will be able to operate within the facilities available to it.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

2.4. *Income*

Income from contracted services and performance-related grants, relating to the delivery of our work with disabled children and young people, is recognised when the related services have been delivered or performance conditions met. This is typically at the point of invoicing or delivery of agreed milestones.

Income received in advance for future accounting periods, or for services not yet delivered by the year-end, is deferred and recognised within creditors as deferred income until the charity becomes entitled to the income.

Income from parental contributions and fees for Nursery and After School Club services is recognised on a cash basis.

Income from donations, legacies, and gifts is recognised when the charity has entitlement to the income, it is probable it will be received, and the amount can be measured reliably. This is usually when the income is received. Gift Aid on donations is recognised on an accruals basis when it is claimable.

Voluntary income in the form of grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met (or it is probable they will be met), and the income can be measured reliably.

Investment income, such as bank interest, is recognised on an accruals basis when earned.

2.5. *Expenditure*

Expenditure is charged to the statement of financial activities in the period that it is incurred. This includes attributable VAT where it cannot be recovered. Expenditure is classified under the following activity headings:

Cost of generating voluntary funds

This is direct expenditure incurred on fund-raising applications and activities related to the generation of voluntary donations plus a proportion of support costs.

Cost of activities for generating funds

This is direct expenditure incurred on activities related to generating funds through fundraising events and the sale of donated goods plus a proportion of support costs.

Costs of Charitable Activities

This comprises all direct costs which have been incurred by the group in providing care services and meeting its charitable objects.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, HR, IT and governance costs which support Kids operational services.

2.6. *Allocation of costs*

Costs directly attributable to the activities above are allocated to the activity to which they relate. Central support costs are then allocated to the activities in a proportion based on the total direct expenditure of each activity.

2.7. *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation excluding Freehold and Long Leasehold buildings which are revalued every 5 years.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the basis as follows:

Asset Category	Annual rate
Freehold land	Nil
Freehold buildings	Nil Revaluation every 5 years
Leasehold property and improvements	Nil Revaluation every 5 years
Short Leasehold Improvements	20% straight line
Office equipment/fixtures and fittings	20% straight line
Playground structures	* Over the period of the lease
IT equipment and software	20%-25% straight line
Motor vehicles	25% straight line

Assets under construction are not depreciated.

* Where there is no formal lease agreement for the tenancy of the respective playground, the structures are depreciated at 20% straight line.

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

2.8. *Investments*

Investments are stated at cost less provision for permanent diminution in value.

2.9. *Operating Leases*

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged on a straight-line basis over the lease term.

2.10. *Funds*

Unrestricted funds are those which are available for use at the discretion of the Board of Trustees, in furtherance of the general objectives of the group. The Board may, at its discretion, set aside unrestricted funds for specific future purposes and these are referred to as Designated Funds. Where such funds are no longer required for the intended purposes they are released to general unrestricted reserves.

Restricted funds are those which can only be used for purposes specified by the donor, or which have been raised under the terms of a specific appeal. Direct expenditure, which is for the specified purpose, is charged against the fund together with an appropriate allocation of management and support costs.

2.11. *Financial Instruments*

The group only enters into basic financial instruments transaction that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised costs are assessed at the end of each reporting period for objective evidence of impairment, if objective evidence of impairment is found, an impairment loss is recognised in the Consolidated Statement of Financial Activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset’s carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the group would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.12. Pensions

The group operates two defined contribution pension schemes (and paid into one further scheme during the year). The assets of the schemes are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable under the schemes by the group. There is no liability under the schemes other than the payment of those contributions.

The pension costs are allocated between unrestricted and restricted reserves using the employees’ time allocation when working on the various activities of the group. Any closing liability would be attributed to the unrestricted reserves at the year end.

3. Income from donations and legacies

	2024-25			2023-24
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	229,842	38,966	268,808	441,201
Grants	35,761	701,900	737,661	773,129
Legacies	48,000	-	48,000	19,939
	313,603	740,866	1,054,469	1,234,269

Details of significant donations received in the year are provided on pages 44-45. Of the £1,234,269 income received in 2023-2024, £367,812 was allocated to unrestricted funds and £866,457 was allocated to restricted funds.

4. Income from charitable activities

	2024-25			2023-24
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Work with disabled children and young people	7,957,618	5,492	7,963,110	8,167,698
Associated charitable work				
Training Courses and Products	12,337	-	12,337	7,405
	7,969,955	5,492	7,975,447	8,175,103

Income from work with disabled children and young people analysed by Kids region

	2024-25			2023-24
	Unrestricted	Restricted	Total	Total
	£	£	£	£
London East & North	2,033,095	200	2,033,295	1,924,817
London West & South	1,754,816	-	1,754,816	1,817,877
Central	537,890	-	537,890	626,192
Yorkshire	1,381,410	5292	1,386,702	1,210,847
Lincolnshire	275	-	275	701,482
DFE / National Projects	2,248,426	-	2,248,426	1,884,830
Investment Fund	1,706	-	1,706	1,653
	7,957,618	5,492	7,963,110	8,167,698

Of the income amounting to £8,167,698 received in 2023-2024, £8,139,691 was allocated to unrestricted funds and £28,007 was allocated to restricted funds.

5. Income earned from other activities

	2024-25			2023-24
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Events Income	130,491	1,300	131,791	151,482

Of the income amounting to £151,482 received in 2023-2024, £147,027 was allocated to unrestricted funds and £4,455 was allocated to restricted funds.

6. Investment Income

Investment Income relates to bank interest received 2024-2025 £144,828 (2023-2024 £157,608) held in Unrestricted Funds.

7. Analysis of expenditure on charitable activities and raising funds

	2024-25				2023-24
	Direct Staff Costs	Other Direct Costs	Support Costs	Total	Total
	£	£	£	£	£
Generating Voluntary Income	288,228	39,920	51,072	379,220	391,699
Activities for generating funds	142,292	62,929	31,939	237,160	233,626
Raising Funds	430,520	102,849	83,011	616,380	625,325
Work with disabled children and young people	6,047,135	1,439,426	1,165,178	8,651,739	9,015,860
Associated charitable work	-	2,869	446	3,315	87,379
Charitable Activities	6,047,135	1,442,295	1,165,624	8,655,054	9,103,239

Expenditure for work with disabled children and young people analysed by Kids region

	2024-25				2023-24
	Direct Staff Costs	Other Direct Costs	Support Costs	Total	Total
	£	£	£	£	£
London East & North	1,716,437	342,175	320,394	2,379,006	2,154,475
London West & South	1,274,017	395,663	259,862	1,929,542	1,811,986
South West	-	-	-	-	442
Central Midlands	493,332	116,250	94,873	704,455	811,185
Yorkshire	1,023,465	255,681	199,081	1,478,227	1,269,617
Lincolnshire	(73)	942	135	1,004	827,277
DFE / National Projects	1,539,957	328,715	290,833	2,159,505	2,140,878
	6,047,135	1,439,426	1,165,178	8,651,739	9,015,860

Of the charitable activities expenditure of £8,655,054 (2023-24 £9,103,239) £787,609 (2023-24 £759,074) related to restricted expenditure and £7,867,445 (2023-24 £8,344,165) related to unrestricted expenditure.

8. Analysis of governance and support costs

	2024-25			2023-24
	Staff Costs	Other Costs	Total	Total
	£	£	£	£
Chief Executive Office	243,684	33,939	277,623	269,343
Finance and Payroll	313,324	101,463	414,787	360,604
Human Resources	290,532	110,160	400,692	331,860
IT Infrastructure	93,864	15,227	109,091	129,134
Governance	27,076	19,366	46,442	45,474
	968,480	280,155	1,248,635	1,136,415

9. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2024-25	2023-24
	£	£
Wages and salaries	6,055,212	6,277,503
Social security costs	453,778	461,767
Pension contributions	101,945	111,720
Agency and contract staff	835,200	698,243
	7,446,135	7,549,233

The average number of full time equivalent employees, and average headcount during the year, analysed by category

	2024-25 FTE	2024-25 Headcount	2023-24 FTE	2023-24 Headcount
Staff engaged in generating funds	10	11	11	12
Staff engaged in direct charitable activities	130	183	155	210
Management and support staff	22	22	21	23
	162	216	187	245

Included in staff costs are amounts paid to casual workers who are engaged in direct charitable activities on a sessional basis. The average number of full time equivalent casual workers equated to 38 (2023-2024: 41).

Included in wages and salaries are redundancy costs in the year of £26,237 (2023-2024: £19,424).

The number of employees whose remuneration (excluding employer pension contributions) exceeded £60,000 was:

	2024-25	2023-24
£60,000 to £70,000	1	-
£70,000 to £80,000	-	1
£80,000 to £90,000	1	1
£90,000 to £100,000	-	-
£100,000 to £110,000	1	1

Total contributions made to defined contribution schemes on behalf of the higher paid employees in 2024-2025 was £4,054 (2023-2024 £5,493). At 31 March 2025 retirement benefits were accruing to the higher paid employees under defined contribution schemes.

The key management personnel are considered to be the Executive Leadership Team whose employee benefits for the year totalled £375,934 (2023-2024: £356,650).

No Trustee of the charity received any remuneration for services performed on behalf of the charity or group. During the year ended 31 March 2025 two Trustees received reimbursed travel expenses totalling £347.51 (2023-2024: two Trustees, travel expenses £488.50).

10. Pension Costs

The charity participates in a defined contribution pension's scheme administered externally. Membership of the scheme is available to employees satisfying qualifying conditions. Payments made to the fund are charged annually in the financial statements. The pension cost charge amounted to £101,945 (2023-2024: £111,720). At the year end there was £21,743 in unpaid contributions (2023-2024: £23,938).

From 1 October 2018 there were a number of staff who had TUPE'd across from another organisation who are entitled to be in the NHS Pension.

11. Auditor Fees

The auditor fees include audit fees for 2024-2025 of £22,500 exclusive of VAT, (2023-2024 £21,500). Fees paid to our auditors in respect of non-audit services during the year were £2,000 (2023-2024: £2,000).

12. Related Party Transactions

Advantage has been taken of the exemption conferred by paragraph 3(c) of Financial Reporting Standard 102 paragraph 33.1 whereby transactions with entities that are part of the same group do not require disclosure in the financial statements.

During the 2024-2025 financial year there were no related party transactions (2023-2024 no related party transactions).

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

All Freehold and Long leasehold properties were professionally valued as at 31 March 2024. The properties were valued by Sanderson Weatherall. The reports and valuations were prepared in accordance with the Royal Institution of Chartered Surveyors ('RICS') Valuation – Professional Standards UK January 2014 (revised April 2015), also known as the 'Red Book', the International Valuation Standards ('IVS') 2017 and the Red Book – the RICS Valuation, Global Standards 2017;

- The valuations were prepared in accordance with the current requirements of UK Generally Accepted Accounting Principles (UK GAAP)
- With reference to the Financial Reporting Standards (FRS), in particular FRS 102,
- As well as relevant Statements of Recommended Practice (SORP).

The Trustees consider that there have been no material changes in the market value of the properties since the last professional valuation and up to 31 March 2025 and therefore no revaluations have been made in these financial statements.

The carrying amount for each class of property that would have been recognised had the assets been carried at historical cost would have been:

Freehold Land and Buildings	£600,258
Long Leasehold Property	£287,934
Total	£888,192

Fixed Assets of the group and charity.

	Land and Buildings	Other	Total
	£	£	£
Cost			
At 1 April 2024	1,444,151	1,642,795	3,086,946
Additions	23,836	14,506	38,342
Revaluation	-	-	-
Disposals	-	(23,495)	(23,495)
At 31 March 2025	1,467,987	1,633,806	3,101,793
Depreciation			
At 1 April 2024	261,043	1,546,282	1,807,325
Charge for year	40,334	29,126	69,460
Revaluations	-	-	-
Disposals	-	(23,495)	(23,495)
At 31 March 2025	301,377	1,551,913	1,853,290
Net book value			
At 31 March 2025	1,166,610	81,893	1,248,503
At 31 March 2024	1,183,108	96,513	1,279,621

Land and Buildings of the group and charity.

	Freehold land and buildings	Long Leasehold property	Short Leasehold improvements	Total Land and Buildings
	£	£	£	£
Cost				
At 1 April 2024	525,000	525,001	394,150	1,444,151
Additions	-	-	23,836	23,836
Revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	525,000	525,001	417,986	1,467,987
Depreciation				
At 1 April 2024	-	-	261,043	261,043
Charge for year	-	-	40,334	40,334
Revaluations	-	-	-	-
Disposals	-	-	-	-
At 31 March 2025	-	-	301,377	301,377
Net book value				
At 31 March 2025	525,000	525,001	116,609	1,166,610
At 31 March 2024	525,000	525,001	133,107	1,183,108

Other Fixed assets of the group and charity.

	Motor Vehicles	Playground structures	Office equipment, fixtures and fittings	IT equipment and software	Total Other
	£	£	£	£	£
Cost					
At 1 April 2024	82,564	462,621	749,662	347,948	1,642,795
Additions	-	14,506	-	-	14,506
Revaluation	-	-	-	-	-
Disposals	(23,495)	-	-	-	(23,495)
At 31 March 2025	59,069	477,127	749,662	347,948	1,633,806
Depreciation					
At 1 April 2024	82,564	452,451	696,269	314,998	1,546,282
Charge for year	-	6,155	15,788	7,183	29,126
Revaluations	-	-	-	-	-
Disposals	(23,495)	-	-	-	(23,495)
At 31 March 2025	59,069	458,606	712,057	322,181	1,551,913
Net book value					
At 31 March 2025	-	18,521	37,605	25,767	81,893
At 31 March 2024	-	10,170	53,393	32,950	96,513

14. Investments

Investments of the charity

	2025	2024
	£	£
Market Value	100	100
Historical Cost	100	100

Investments relate to the 100% share capital of Kids Trading Company Limited, a dormant company limited by guarantee registered in England and Wales.

Kids is also the sole member of Support Education and Respite Care for Children, Kidsactive and Strut Limited, all of which are charities and companies limited by guarantee, with no share capital, registered in England and Wales. All three of these charitable companies are dormant.

	Net assets (deficit)		Surplus (deficit)	
	2025	2024	2025	2024
	£	£	£	£
Support Education and Respite Care for Children (Smile)	-	-	-	-
Kidsactive	-	-	-	-
KIDS Trading Company Limited	100	100	-	-
Strut Limited	-	-	-	-

15. Debtors

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	821,437	826,111	821,437	826,111
Other Debtors	35,829	6,948	35,829	6,948
Prepayments and accrued income	688,572	461,679	688,572	461,679
	1,545,838	1,294,738	1,545,838	1,294,738

16. Creditors: amounts falling due within one year

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Trade Creditors	169,021	125,183	169,021	125,183
Social Security and other taxation	116,884	119,820	116,884	119,820
Other creditors	21,389	48,330	21,489	48,430
Accruals	247,788	333,511	247,788	333,511
Deferred Income*	106,079	447,166	106,079	447,166
	661,161	1,074,010	661,261	1,074,110

*Deferred income comprises income that has been invoiced but relates to the next financial year.

17. Deferred Income

Group and Charity

	2025	2024
	£	£
Balance as at 1 April	447,166	556,943
Amount released to income earned from charitable activities	(447,166)	(556,943)
Amount deferred in year	106,079	447,166
Balance as at 31 March	106,079	447,166

18. Analysis of net assets between funds

Group

	Unrestricted Funds	Restricted Funds	Total 2024-25	Total 2023-24
	£	£	£	£
Tangible fixed assets	1,248,503	-	1,248,503	1,279,621
Net current assets	3,085,519	761,722	3,847,241	3,663,650
	4,334,022	761,722	5,095,744	4,943,271

Charity

	Unrestricted Funds	Restricted Funds	Total 2024-25	Total 2023-24
	£	£	£	£
Tangible fixed assets	1,248,503	-	1,248,503	1,279,621
Investments	100	-	100	100
Net current assets	3,085,419	761,722	3,847,141	3,663,550
	4,334,022	761,722	5,095,744	4,943,271

19. Analysis of charitable funds

Group and Charity

Fund	1 April 2024	Income	Expenditure	Gain on disposal	Transfers/ Other gains	Funds 31 March 2025
	£	£	£	£	£	£
Restricted funds						
London East & North	124,269	90,858	(144,013)	-	12,783	83,897
London West & South	23,274	8,820	(9,151)	-	(8,267)	14,676
Central Midlands	114,536	83,731	(96,733)	-	(65,526)	36,008
Yorkshire	284,981	286,999	(374,777)	-	90,248	287,451
Lincolnshire	19,125	-	-	-	(19,125)	-
National Projects	171,871	68,834	(147,610)	-	(10,113)	82,982
Fundraising	15,000	209,924	(15,325)	-	-	209,599
Central Services	61,615	-	-	-	(14,506)	47,109
	814,671	749,166	(787,609)	-	(14,506)	761,722
Unrestricted funds						
Capital reserve fund	256,711	-	(68,520)	-	14,506	202,697
Funds held as custodian/ agent	8,991	-	-	-	-	8,991
General fund	3,862,898	8,662,841	(8,415,305)	11,900	-	4,122,334
	4,128,600	8,662,841	(8,483,825)	11,900	14,506	4,334,022
Total funds	4,943,271	9,412,007	(9,271,434)	11,900	-	5,095,744

The majority of the restricted fund transfers above reflect a reallocation of projects between different geographical portfolios. This forms part of a wider transition: from 2025/26, portfolios will be organised by thematic areas (e.g. Neurodiversity) rather than geography. This reflects a move towards structuring services by the nature of the work, aligning with the appointment of Heads of Service based on service type rather than location.

The Restricted funds carried forward are made up of various fundraised and trust income that have not been spent during the financial year.

- London East & North includes funding for services in Southwark and Hounslow, as well as the Chelsea, Hayward, Hackney, and Wandsworth playgrounds.
- London West & South includes funding for services in Bracknell, the Nursery in Basingstoke, and the Russell House Respite Centre.
- Central Midlands includes funding for the Orchard Centre in Lye and our Nursery in Sutton Coldfield.
- Yorkshire includes funding for Inclusion Behaviour Support, family and summer activities, and our STRUT, Early Years, WASP, and Moving Ahead projects.
- National Projects primarily include funding for the Young Person's Digital Hub and Digital Service Development, as well as the YPEG and Southern Mental Health projects.
- Fundraising includes funding for our Transition Research and Digital Services Consortium projects.
- Central Services includes Greystar's contribution to the Hayward building.

Group and Charity

Fund	1 April 2023	Income	Expenditure	Gain on revaluation	Transfers/ Other gains	Funds 31 March 2024
	£	£	£	£	£	£
Restricted funds						
London East & North	80,091	233,485	(125,750)	-	(63,557)	124,269
London West & South	13,784	33,471	(23,981)	-	-	23,274
South West	21	-	(21)	-	-	-
Central Midlands	99,470	146,547	(108,275)	-	(23,206)	114,536
Yorkshire	245,665	336,532	(297,216)	-	-	284,981
Lincolnshire	44,006	27,471	(52,352)	-	-	19,125
National Projects	224,909	116,413	(151,479)	-	(17,972)	171,871
Fundraising	10,000	5,000	-	-	-	15,000
Greystar contribution to Hayward building work	60,000	-	-	-	-	60,000
Nation Garden Scheme	1,615	-	-	-	-	1,615
	779,561	898,919	(759,074)	-	(104,735)	814,671
Unrestricted funds						
Capital reserve fund	217,250	-	(65,274)	-	104,735	256,711
Funds held as custodian/ agent	6,385	2,612	(6)	-	-	8,991
General fund	3,338,645	8,869,662	(8,904,210)	558,801	-	3,862,898
	3,562,280	8,872,274	(8,969,490)	558,801	104,735	4,128,600
Total funds	4,341,841	9,771,193	(9,728,564)	558,801	-	4,943,271

20. Operating lease commitments

	Group		Charity	
	2025	2024	2025	2024
	£	£	£	£
Land and buildings				
Payable within one year	125,290	117,854	125,290	117,854
Payable within two to five years	225,538	247,045	225,538	247,045
Payable after five years	32,000	36,325	32,000	36,325
	382,828	401,224	382,828	401,224
Other				
Payable within one year	15,380	15,380	15,380	15,380
Payable within two to five years	8,800	17,086	8,800	17,086
Payable after five years	-	-	-	-
	24,180	32,466	24,180	32,466

During the year £162,970 (2023-2024 £218,323) was spent on operating lease commitments.

21. Analysis of cash and cash equivalents

Cash and Cash equivalents is all cash in hand 2025: £2,962,564 (2023-2024: £3,442,922).

22. Post-balance sheet events

There are no Post-balance sheet events.

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	152,473	601,430	152,473	601,430
Adjustments for:				
Depreciation charges	69,460	70,412	69,460	70,412
Loss/(profit) on sale of fixed assets	(11,900)	-	(11,900)	-
Gain on the revaluation of fixed assets	-	(558,801)	-	(558,801)
Interest from investments	(144,828)	(157,608)	(144,828)	(157,608)
Interest payments	4,717	2,245	4,717	2,781
(Increase)/Decrease in debtors	(251,100)	51,279	(251,100)	51,279
Increase/(Decrease) in creditors	(412,849)	(144,381)	(412,849)	(144,916)
Net cash provided by (used in) operating activities	(594,027)	(135,424)	(594,027)	(135,424)

GIFTS AND GRANTS RECEIVED

The list below provides details of all voluntary donations over £5,000 or above received during the past two financial years by the charity.

	2024-25	2023-24
29th May 1961 Charitable Trust	-	8,000
Anonymous	-	5,000
Austin Erwin	-	5,000
Baily Thomas Charitable Fund	5,000	-
Big Give Donation	-	9,834
Bolton Preschool	-	5,895
Browns Solicitors	-	10,000
City Bridge Foundation	60,777	30,000
Clover Trust	5,000	5,000
Cranswick Country Foods PLC	-	93,110
DMF Ellis Charitable Trust	7,000	5,000
Dudley MBC	-	12,282
Estate of the late The Right Honourable Baroness Betty Boothroyd	-	10,000
Edward Cadbury Trust	-	5,000
Elizabeth & Prince Zaiger Charitable Trust	6,000	6,000
Estate of the late Margaret Burn	48,000	-
E&V Export	6,000	-
Eveson Charitable Trust	15,000	15,000
Fundraise Together	13,000	18,666
Greystar Europe Ltd	112,617	109,241
Hampstead Wells and Campden Trust	11,948	9,920
Heart of England Community Foundation	34,040	-
Help2Collect	-	10,500
Hull and East Riding Charitable Trust	-	5,000
ICAN charity Grant	-	9,000
Jones Day Foundation	-	70,357
KCOM Digital Inclusion Grant Programme	7,500	-
Legance Avvocati	-	6,671
Liz and Terry Bramall Foundation	5,000	-
London Marathon Foundation	37,600	60,693
Louis Nicholas Residuary Charitable Trust	-	5,000
Masonic Charitable Foundation	-	48,056
National Lottery Community Fund	343,758	59,413
Peter Harrison Foundation	8,820	8,820
Richard Paterson	-	7,880
Royal Navy and Royal Marines Charity	70,000	80,000
Sandra Charitable Trust	15,000	30,000
Sandwell Children's Trust	-	17,244
Share Gift	10,000	-

Sir James Reckitt Charity	11,000	9,000
Skylarks Endowment	-	6,000
St Andrew Holborn Charities	-	25,000
Sunlife Insurance	-	15,000
Superstar Auction	-	25,143
The Bailey Thomas Charitable Trust	-	5,000
The Canbrick Charitable Trust	£12,795	12,315
The Childhood Trust	18,000	19,667
The English Sports ESC Lottery Fund	-	10,892
The Steel Charitable Trust	-	17,700
The Three Guineas Trust	30,000	25,148
Tula Trust	5,000	5,000
Wolfson Foundation	-	19,306
Youth Music	7,757	31,027
Zochonis Charitable Trust	14,000	25,000

The Trustees wish to acknowledge with sincere gratitude all of the many donors and supporters whose generous financial help makes a considerable contribution to our ability to continue our work.

You can find out more about Kids by visiting our website:

www.kids.org.uk

Follow us on X:

www.x.com/kidscharity

Follow us on Facebook:

www.facebook.com/kidscharity

Follow us on Instagram:

www.instagram.com/kidscharityuk

Registered Address

Kids

249 Birmingham Road

Wylde Green

Sutton Coldfield

B72 1EA

Tel: 0121 355 2707

Registered Charity No: 275936

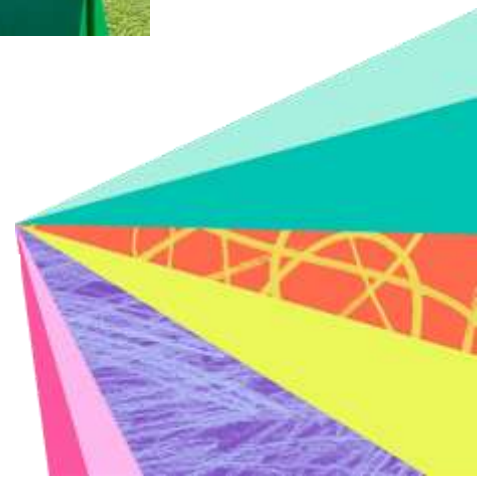
KIDS

England & Wales - Charity number 275936

Accounts

Kids Consolidated Annual Report and Financial Statements

Year End 31 March 2024



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COMPANY INFORMATION

Company number 01346252
Charity number 275936
Registered office 249 Birmingham Road
Wylde Green
Sutton Coldfield
West Midlands
B72 1EA

Trustees

Diana Sutton appointed as **Chair** 6 July 2022 (appointed as a Trustee on 20 May 2020)
Stuart Fox appointed as **Treasurer** 22 March 2023
Samantha Bowerman appointed as **Vice Chair** 22 January 2024 (appointed as a Trustee 21 November 2017)
Steven Clarke appointed 1 October 2017
Anna Hamilton appointed 20 May 2020
Olivia Marks-Woldman appointed 5 October 2022
Georgina Lund appointed 11 January 2023
Helen McShane appointed 11 January 2023
Sara Willcocks appointed 11 January 2023
Nilamkumari Powar appointed 22 March 2023

Company Secretary Katie Ghose appointed on 4 November 2019

Bankers Barclays Bank plc
50 Pall Mall
London
SW1Y 5AX

Auditor Cooper Parry Group Limited
Sky View,
Argosy Road,
East Midlands Airport,
Castle Donington,
Derby
DE74 2SA

CHAIR'S WELCOME

2023-2024 saw us gain momentum during the second year of our five-year strategy, and we can evidence good progress across each of the four strategic pillars - to *Support, Innovate, Speak Up* and *Sustain* the charity to deliver our ambitions by 2027. The Kids team continued impactful face-to-face support and we supported 18,000 children, young people and families through our local service this year. We continue to reach more families through the expansion of our digital services. Our new Kids brand and new website, as well as working to ensure financial sustainability, are essential for us to continue to provide much needed services which are sustainable.

Reflecting on the strategy so far, this often turbulent period has taken us from the end of the Covid pandemic, through a cost-of-living crisis, to a general election and a change of Government. Though technological advances in AI accelerate, and are poised to make even bigger impacts in our society, the basic support that families are entitled to is still not there. As the Disabled Children's Partnership's most recent 'state of the nation' report* showed - only one in five parents of disabled children felt their family received the support needed for their child to fulfil their potential.

Against this challenging backdrop the impact of Kids work in 2023-2024 is clear. We stepped in with a range of practical and emotional support services. I particularly enjoyed seeing first hand the value of the whole family approach when I took part in a family activity day at an outdoor adventure park in Hull. Kids' holiday activities are often the only opportunity for a disabled child, their siblings and their parents to experience safe play and a fun-filled day out - together as a family - enjoying freedom of choice and adventure, and making new friendships and support networks.

Speak Up is a particular personal passion of mine, and I was delighted to see the progress of Kids using its expertise to engage decision makers from across the different political parties. Young peoples' voices are central to our work, and a highlight this year was Kids' commissioning a fresh look at the journey of disabled young people to adulthood. Through new research, many young people shared their stories and perspectives – important evidence of the need for system reform that Kids will be using to engage parliamentarians next year and beyond. The expertise, resilience and resourcefulness is at its most powerful through the voices of those with lived experience, and we will be seizing the opportunities that lie ahead, alongside those incredible young people and their families, as we look forward to working with a new Government to transform the SEND system.

As we reach the mid-point of this strategy in 2024-2025, we will be taking stock, against the backdrop of a new Government. It is essential that a new Government breaks down the silos that get in the way of supporting disabled children who rely on health, care, education, leisure and housing services to be able to enjoy equality of opportunity. Kids will be bringing our expertise to the table – there is a consensus that the SEND system is broken, and Kids has practical ideas and solutions to bring.

This was the first full year of our existing board of 10, with five of those Trustees having been appointed at the end of the previous year. We were delighted that Samantha Bowerman, who was already a Trustee, was appointed Vice Chair in January 2024 to further strengthen how the charity is governed, and next year as part of the *Speak Up* agenda, we are also committed to deepening the involvement of young people in the organisation.

Finally, I would like to extend my thanks and warm appreciation to every Kids' donor, supporter and partner for their generous contributions, without which the work we do would not be possible, and also my thanks to the Kids team for their hard work during the year.



Diana Sutton
Chair

**DCP: Failed and Forgotten March 2023*

CHIEF EXECUTIVE'S INTRODUCTION

I am proud to look back on another year where - against a challenging backdrop of scarcity - the Kids team came together alongside families of children and young people with SEND to deliver practical and emotional support, through an incredible range of services. In many instances where families felt forgotten, Kids stepped in and made a real difference.

This year the need for SEND support grew again, for the 2 million children known to have a disability in the UK and for those without a formal diagnosis or who do not identify as disabled but require additional support to thrive. Yet provision is still lacking in all areas and at all ages and stages of a child's life and families are falling into crisis for want of timely, practical interventions. Every child should have an equal opportunity to play, learn, grow and thrive but cuts, cuts and more cuts have made it impossible for many families to get by.

However, what sticks out most in my mind is not the troubles or the difficulties, the anguish or the despair – it is the sheer joy, the hope, the resourcefulness and resilience of every young person and family member I have had the pleasure to spend time with. Whatever the challenges, Kids services are all about having fun. Special moments and memories where many children and families enjoy the opportunity of a completely new experience. I was delighted to see this captured perfectly in Kids' new look and feel, launched in October, every element carefully created with children and young people. From supporting a child with their first words or signs to finding the freedom of jumping into a swimming pool – colleagues' boundless energy brings the 'we can' of the new brand to life every day.

I love experiencing our services for myself, including our holiday programmes - a lifeline for families who struggle to find activities accessible for their disabled child. Sliding down an indoor snow slope, making Easter bonnets, dodging water balloons on the edge of a lake, and the chance to chat to parents. 'You're a lifeline', 'this is the only holiday activity we can access' and 'I love that her sister can come too' are common responses that renew our determination to do more.

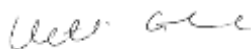
Our agility in providing in-person and online support and ambition came to the fore last year and gives us great foundations to build from. Flexible support is crucial for armed forces families who have a child with SEND, as they experience additional pressures including parental deployments and periods of separation. With the support of the Royal Navy & Royal Marines Charity, we designed and launched a bespoke service including online workshops and guides all to help ease concerns, and to build resilience and confidence.

Speaking up is at its most powerful when we are able to 'show' the joy and the impact of a service first-hand, and in January the children at Kids' Basingstoke nursery welcomed the then Prime Minister to share the joy of their morning session with them. Manir, 4, who hosted

a pretend tea party for the Prime Minister, had been non verbal when he first started at the nursery, with an unclear pathway. Through expert support and helping his mother to navigate the system, he really flourished. He had the confidence to support the Prime Minister to sign thank you in Makaton, and presented his guest with a gift featuring his handprints with the message 'Our hands have come together for you to help us with our future'. A few months later, I showed the children's Minister around a Kids playground. As we wandered around, we dodged kids on scooters, we followed a girl who invited us to play football and jump on a big swing, and from time to time children would come and talk to us. It wasn't our space, it was theirs. A crucial aspect in making change happen is to enable someone to experience the emotion and understanding of why services matter - ultimately what will lead to policies, resourcing and system change so desperately needed.

Whatever pathway young people with SEND have been navigating through childhood, as they approach adulthood they frequently experience a cliff edge – a falling away of support – just when tailored transitions services are most needed. One mother told me about her 16 year old son, Harry who has few options once he finishes his sixth form studies. She says: "You see, my son is unlikely to work due to his learning disabilities, but he does want to go into performing arts – he has quite the talent for dancing, Bollywood being his favourite – but so often, the focus of transition pathways, offer little opportunities for young people to explore the things they really enjoy. Adulthood should not be something to be feared but should be seen as a time in the lives of our young people, for them to achieve their dreams and aspirations, whatever they may be. For my son, it's simply to dance. So, let's help him dance".

This is why we have an ambitious programme for the year ahead – everything from forging ahead with our work to transform transitions into adulthood, to partnerships to tackle digital exclusion and extending our reach with forgotten families - like those in the armed forces. The early years will be a key priority as we collaborate widely to fix the shocking gap in nursery provision for babies and toddlers with SEND. As a new Government decides how to address a broken SEND system, we will be ready to bring our expertise as a provider of community services with practical solutions to enable every child to thrive.



Katie Ghose
Chief Executive

STRATEGIC REPORT

Objectives and Activities

Kids is a national charity that provides a wide range of services to children and young people with special educational needs and disabilities (SEND), and their families. The charity supports children and young people with any disability from birth to 25 years.

Kids' charitable objects, from its Memorandum and Articles of Association, are:

1. The relief of poverty amongst children, young persons, their families and carers;
2. To provide for the training and education of children and young persons;
3. To provide in the interests of social welfare, facilities for the recreation and other leisure time occupation of children and young persons designed to improve the condition of their lives;
4. The relief of sickness and the relief of the disadvantages experienced by children and young persons with physical or learning impairments by providing services designed to minimise the effect on disabled children and young people of their impairments and give such children and young people the opportunity to lead ordinary lives; and
5. Any other purpose which is exclusively charitable under the law of England and Wales.

Vision, Mission and Values

Our vision is a society where disabled children, young people and their families enjoy equal rights and opportunities.

Our mission is to provide disabled children, young people and their families with practical, life-changing and creative support; and to empower disabled children and young people, to amplify their voices and to champion their rights.

Our values – refreshed in 2023 – are to celebrate individuality, think creatively, work together and speak up.

Strategy

Our current strategy is called *Support, Empower, Sustain 2022-27*. By developing a strong digital presence to complement our successful face to face services, a Kids community of supporters and a new policy and advocacy role for the charity, we will increase the number of disabled children, young people and families we work with from 12,000 in 2022, to reach more than 120,000 in 2027. We will be operating sustainably, and be an established national voice, acting with disabled children, young people and their families to secure the system and resources to which they are entitled. Above all, disabled children and young people will be driving us forward to achieve equal rights and opportunities and a more inclusive society for all. Our strategy has four goals: support, innovate, speak up and sustain. Together these form an ambitious plan which will see Kids forge a sustainable path to fulfil our mission.

Achievements and performance against our strategic goals

Support

Developing Kids' services

Support is the first of our four strategic pillars, centred on delivering a wide range of services in around 60 Local Authority areas in England. Whether face to face or online, services delivered in 2023/24 included information, advice and family support; play and social; and learning and development opportunities. Some of the types of services Kids delivered are listed in the table below and you can see more on the Kids website at www.kids.org.uk/find-a-service:

Information, advice and family support includes:	Play and social includes:	Learning and development includes:
Special Educational Needs and Disabilities Information, Advice and Support Services (SENDIASS) Special Educational Needs and Disability Mediation and Disagreement Resolution Services Domiciliary care Keyworking Workshops for parents Children's rights and advocacy Young carers Early years health and wellbeing groups Autism services Holistic crisis intervention services	Adventure playgrounds Playschemes Holiday accommodation Short breaks, including overnight short breaks Youth clubs	Early years nurseries Portage home based learning Transitions to adulthood Young people's engagement and participation groups

As well as building on our successful local 'footprint', we continued to explore how to replicate effective support models in other areas of the country, and we met some key milestones in the expansion of our digital services, to complement our face-to-face support and build national reach.

For example, in Essex, we commenced a new digital services contract aimed at young autistic people and parent and carers, called the Kids Autism Hub. Kids had not previously delivered services in the Essex region, so throughout 2023 we prioritised creating new relationships in the local area. Committed to building a service that was focused on co-

production, we assembled online steering groups, ran in-person meetings and drop-in webinars which connected us to over 380 stakeholders. Inspired by their ideas and insights, we were able to understand what people were really looking for and create a service that was guided by user needs. The service launched in April 2024.

In addition, in May 2023, we launched our online Young People's Hub - <https://hub.kids.org.uk/>. Designed by people for young people, the online space provides young people with SEND with a safe, accessible and welcoming environment to get advice, learn skills, share their experiences, ask questions and connect with others. Through this website, we have been enhancing existing services by offering online groups and workshops, as well as working on plans to expand digital reach through the Hub. During its first year, the Young People's Hub received almost 10,000 visits.

Kids' reach and the national picture

It was commonly reported throughout the year, across many parts of the country and by providers from a range of settings, as well as in the media, that the need for SEND support is growing and, in particular, the number of children and young people with complex and/or multiple needs.

The prolonged effect of the Covid pandemic continued to have an impact, partly because disabled children were disproportionately affected at the time but also the impact on physical and mental health because their needs were not being identified during lockdowns.

The need for children and young people's mental health services rose across the board, yet it can be overlooked in those with SEND either because professionals focus solely on the physical or learning disability, or SEND issues are not fully understood by every mental health practitioner.

Pressure continued to mount on families and on professionals across multiple public-funded workforces, including local authorities, all education settings from early years through to further education, on GPs and community healthcare providers and on hospitals. Long waiting lists for assessments or education, health and care plans (EHCPs) were prevalent and widely reported. The combined impact of being on multiple waiting lists had a devastating impact on so many children and families.

During 2023-2024, at a national level, the previous Government launched its SEND and alternative provision improvement plan, and a Disability Action Plan, both aiming to show ways that they would be improving the lives of disabled people. At a local level, however, very little changed to improve commissioned services landscape, and the threat to SEND budgets based on councils' financial situations loomed large.

The number and nature of contracts delivered by Kids fluctuated over the year however, the number of children, young people and families we reached with our local 'footprint' of services remained stable at around 18,000 in 2023-2024 – the same level it was in 2022-2023.

Reflecting the national picture and the increased need, especially due to factors like the steep rise in the number of pupils who now have an EHCP (which has more than doubled in the last eight years), the number of people seeking information through our Special Educational Needs and Disabilities Information Advice and Support Services (SENDIASS) increased, as well as referrals to our Special Educational Needs and Disability Mediation and Disagreement Resolution Services which increased 18% on the previous year.

Trusted and high-quality services

Our National Annual Family Survey 2023-2024 results reflect the trusted, safe

and quality service we provide, from a sample of parents and carers who responded*.

- 93% strongly agree or agree that they are happy with the service
- 96% strongly agree or agree that the service is friendly and caring
- 93% strongly agree or agree that staff are knowledgeable and professional
- 92% strongly agree or agree that it was easy to talk to someone at Kids when they needed to
- 94% strongly agree or agree that they trust Kids to act in their child's best interests
- 94% of families would recommend Kids.

*Percentages based on a sample of 243 respondents.

Innovate

A central strategic goal is our *Innovate* pillar, to develop new models of support that transform disabled children and young people's lives. In 2023-2024, we said we would evaluate the impact and potential of online support for parents and carers, and scope and test training and consultancy whilst planning the next phase of Kids' business development activities. Our key achievements in innovation included:

Extending new models

To respond to rising need, and the impact of waiting lists on families, we were able to continue to build our holistic crisis intervention offer in Yorkshire, supporting young autistic people or other neurodevelopmental conditions. This type of help both makes an immediate difference to families and also starts to ease pressure on the system. Originally a short-term pilot with funding from NHS England to support children and young people experiencing emotional and mental wellbeing crisis, a core aim is to reduce the need for this cohort of children and young people to be referred to Child and Adolescent Mental Health Services (CAMHS).

We continued to grow the service and step in when families, young people or professionals identify that they are at risk of falling into crisis. These interventions complement other services in the community. By the end of 2023-2024 we had worked with almost 1,000 families and we will bring knowledge and evidence from this service - plus evidence from our other models - in order to expand this offer.

We also extended our pioneering SEND Navigator model, whilst we continued community delivery in Birmingham, we also rolled it out to our inclusive nursery in Basingstoke.

Through a mix of voluntary funding and flexible commissioning these examples show how providers like Kids, young people and families are working in concert to develop and deliver flexible, value for money and impactful services. We can demonstrate these innovations to the Government and decision makers, presenting evidence and policy solutions that can effect positive change for the futures of children and young people with SEND.

Scoping online support for parents and carers

We evaluated SEND Family Support Online service after a year of piloting the new service, where Family Support Specialists are available via email, text or voice/video call to provide bespoke practical and emotional support to families across England who are facing challenges in navigating the Education, Social and Health care systems or within their own family lives. We further tested the offer by adding workshops for families and will be taking all feedback, insights and learning into our ongoing innovation and business development plans. Feedback from users included:

“You have been excellent and we are both so fortunate to have you to guide and support us. You made a major difference to us.”

“The workshop was really informative and easy to understand. It was a perfect length and gave an easily understood explanation of ASD and ADHD. Thank you”.

“The tone of the workshop was perfect. It was nice to hear Autism and ADHD/ADD framed in a really positive light. It was informative but not overwhelming. It gave me lots of further research ideas and it felt very supportive”.

Building the ambition to transform transitions to adulthood

For too many young people with SEND, the transition from childhood to adulthood is like falling off a cliff edge. Recognising that new thinking and urgent action are needed to flatten the cliff edge, we commissioned research which was completed in March 2024, generously funded by three Kids supporters, to produce a report which launched in May 2024. Based on desk-research, interviews, focus groups and workshops, with a number of young people with a mix of special educational needs and disabilities and a range of backgrounds, parents, practitioners, providers and commissioners, the research gave us insights to help raise the voice and perspectives of young people for stakeholders to take a fresh, innovative look at the support system. This is an important step in the commitment made in our strategy to identify partners and funds to seed or scale new models of support to transform outcomes for young disabled people moving into adulthood.

Speak Up

As well as being one of the four pillars of our strategy, *Speak Up* became a new Kids organisational value following the brand refresh in October 2023. This has helped accelerate Kids' drive to harness over 50 years of on-the-ground experience to use our expertise, partnerships and platforms to work with disabled children, young people and their families to achieve systemic change.

Policy and Public Affairs work

We established a policy and public affairs function to influence across political parties in the important pre-election window throughout 2023-2024. Our public policy work drew on practical experience and trusted relationships with disabled children, young people and families, putting the voice of those with lived experience at the heart of the efforts to drive systemic change.

Our outreach in influencing resulted in important opportunities for Kids to engage MPs from across political parties. This included Government ministers as well as opposition MPs from the Labour party.

In January we were delighted to welcome the then Prime Minister Rishi Sunak, and Dame Maria Miller DBE - who at the time was MP for Basingstoke - to the Kids' Basingstoke nursery. There, they shared the joy of a morning session at the inclusive nursery, where all children - those with SEND and their non disabled friends - come together and thrive in the same environment. The visit provided an opportunity for both politicians to experience a truly inclusive setting in action, where children with and without disabilities explore, have fun and grow together in a really supportive setting. In March, David Johnston MP, who at the time was Minister for Children, Families and Wellbeing visited Kids' Hayward Adventure Playground in London where he was able to see first-hand the importance and impact of play and specialist provision on children and young people with disabilities.

Kids' manifesto for change

We created Kids' Manifesto for Change which outlines five clear areas where Government action is needed in order to transform the lives of disabled children and young people. They are:

- Getting it right in the early years – to ensure that the childcare expansion does not further exclude children with SEND from early years settings.
- Navigating a complex system – our evidence shows that every family with a disabled child can benefit immeasurably from a named point of contact called a Navigator.
- Getting it right into adulthood – to ensure a national approach to fix a disjointed transitions support system.
- Making community provision and care and support work – so that every child with SEND can access activities in the community in the same way as other children.
- Letting young people with SEND shape the decisions that affect them – as we believe every local authority should ensure that participation of young people with SEND in local decisions becomes routine.

Sustain

Kids' principal funding sources are local government and health contracts which represent 86% of total income. Fundraised income represents the remaining 14% which comprises 8% trusts and foundations grants, 3.8% corporate support, 1.5% events, 0.5% individual donations and 0.2% legacies.

Together these funding sources contribute to our key objectives to support, innovate and speak up and sustain. Most funds go towards the direct provision of support services to disabled children, young people and their families. In turn, these activities support innovation (the design and delivery of new services or programmes as families' needs change) and our ability to speak up about the need for systems reform. Bringing fundraised and contractual income together supports the sustainability of the charity.

Kids must be financially sustainable if we are to continue to provide valued support to disabled children and their families.

We progressed our plan to ensure our contracts are delivered on a full cost-recovery basis, enabling further deficit reduction. We improved financial forecasting strengthening our ability to budget as accurately as possible to help our decision-making. We continued to work with commissioners to renegotiate a number of contracts and rates, and taking action to exit unsustainable services and replace them with sustainable activities which are core to our mission. Continually improving our internal central services structure has enabled better cost control and efficient working.

The refreshed Kids brand and new website launched in October 2023 directly supports our sustainability by making it much easier to communicate our impact to existing and new commissioners, donors and supporters. It has laid the foundations for a new supporter programme to grow unrestricted income and to enable us to test promoting new services directly to new audiences.

Our fundraising activities performed well against our objectives, and our generous supporters helped us to raise £1,385,751 through grants, donations, events, legacies and other activities, which meant we were able to deliver services for disabled children, young people and their families across the country. We are very grateful to everyone who kindly supported our work.

Our accelerators

People:

We improved internal systems and processes for colleagues by introducing new HR and Payroll systems. We rolled out a new wellbeing programme, and we brought Kids colleagues together for an in-person conference.

Partnerships:

Kids collaborates widely to amplify the voices of children and young people with SEND, directly advocating to Ministers, MPs, civil servants advisors and service commissioners, but also playing an increasingly active role in key national partnerships. This year deepened involvement with the Disabled Children's Partnership by taking on a role on the Steering Group. We also continued work on the national SEND stakeholder group convened by the Council for Disabled Children. We joined the newly formed Early Education and Childcare Coalition and worked with colleagues on the Voluntary Organisations Disability Group amongst others. As co-chair and member of the Digital Services Consortium, we significantly progressed plans for a Digital Inclusion Programme to increase digital skills and access to online services for disabled children and their families.

Digital & Data:

We progressed digital platforms and infrastructure including website. Implemented new fundraising CRM, received pro-bono support for an important data project to improve how we manage services data to better understand and communicate who we work with and the difference we make. We developed new digital resources to support more people with information, advice and support, through the new Kids website and the Young People's Hub.

Future plans - 2024-2025

In year three of the strategy, our top priority is to change our business model to become financially sustainable and to continue to increase our reach.

Support

Expanding digital delivery and expanding key partnerships, we will reach at least 50,000 service users with digital or face-to-face support.

Innovate

We will progress the development of at least three business areas or models of support that deliver both impact for disabled children and surplus funds to reinvest in the charity. We will continue to develop and scope a new transitions model of delivery and early years support.

Speak Up

We will deepen key influencing relationships, as well as creating Kids policy solutions to influence the new Government to prioritise disabled children and their families. Specifically, we will create a new model of governance involving disabled young people, and we will formalise an effective approach to harnessing frontline expertise to drive our *Speak Up* work.

Sustain

By 31 March 2025 we will be in a position to produce a break-even budget, producing a surplus-generating plan.

Our accelerators

People: From launching our new People Proposition, to introducing new ways to support colleagues like through a carers policy to rolling out a coaching and mentoring programme, we will ensure that we continue to champion our people in the best way we can.

Partnerships: We will launch a national digital inclusion programme with several other national charities and delivery partners. We will have a clear set of campaigns partners ready to influence the next Government, and we will build a coordinated approach across the charity to identify, nurture and maximise prospects to deliver unrestricted funds.

Digital & Data: We will create a new charity-wide digital and data plan to support all our activities, and as part of the overall plan we will have a clear pathway to develop and execute a services data project that will transform how we capture, analyse and use data for maximum impact.

TRUSTEES' ANNUAL REPORT

(Incorporating the Directors' Report for the year ended 31 March 2024)

The Trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their annual report and review together with the audited financial statements of the charity and the group for the year ended 31 March 2024. In this report they are referred to as the Trustees or, collectively, as 'the Board'.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Structure, Governance and Management

Governing Document

Kids is a registered charity and is a company limited by guarantee. It is licensed by the Secretary of State to omit the word "Limited" from its name. The instruments governing the charity are the Memorandum and Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Trustees are the Members of the charitable company but this entitles them only to voting rights. The total number of such guarantees at 31 March 2024 was 10 (2022-2023: 11).

Kids has four subsidiaries. KidsTrading Company Limited, is a dormant company limited by guarantee registered in England and Wales. Support Education Respite Care for Children, Kidsactive, and Strut Limited are all charities and companies limited by guarantee, with no share capital, registered in England and Wales. All subsidiaries are dormant.

Organisation

The charity is governed by a Board of Trustees. The Board consists of not fewer than five persons nor more than 16 persons appointed by the Trustees. Trustees are required by the Memorandum and Articles to endeavour to ensure a minimum of one half of the Board consists of people with lived experience of disability at the time of their appointment as a Trustee.

The Board meets formally at least quarterly and holds a strategic away-day with the Executive Leadership Team once a year.

The Board has established a Finance & Audit Committee to support it in its responsibilities for ensuring the adequacy of financial management, internal control and financial governance arrangements, and that charitable funds are used efficiently and effectively. The Finance & Audit Committee meets quarterly and the Chair is empowered by the Memorandum and Articles to convene additional meetings should these be required.

The Board appoints members of the Finance & Audit Committee, which is made up of at least four and no more than six Trustees including the Treasurer and up to two independent members. The Board Chair sits as an observer of the Finance & Audit Committee.

For the year ended 31 March 2024 the members of the Finance & Audit Committee were:

Stuart Fox, Treasurer and committee Chair
Nilamkumari Powar
Helen McShane
Olivia Marks-Woldman
Chiz Onuora (independent member).

The Governance, Nominations & Remuneration Committee met on 25 April 2023, 7 November 2023 and 9 February 2024.

For the year ended 31 March 2024 the members of the Governance, Nominations & Remuneration Committee were:

Samantha Bowerman, Vice-Chair and committee Chair
Anna Hamilton
Diana Sutton.

Appointments to the Board

The Board includes people with a range of professional skills including finance; human resources; voluntary sector leadership and management; digital; risk; law; national and local government. Several Trustees have lived experience as parents or siblings of disabled children and young people.

Each Trustee must retire at the next Board meeting once three years has passed since their appointment or last election. They are eligible for re-election or re-appointment for two further consecutive terms of three years provided that they do not serve for a period of more than nine years without a period of at least a year out of office.

Trustees are recruited following the identification of a gap in key skills and experience, or to directly replace retiring Trustees. The recruitment is through a robust interview and appointment process, including input from a young people's panel. Candidates receive a full briefing pack about the function and responsibilities of being a Trustee and have the opportunity to meet the Chair and other Trustees before being elected.

Trustee Induction and Training

New Trustees undergo an orientation process which includes a briefing on their legal obligations under charity and company law, Charity Commission guidance on public benefit, the charity's Memorandum and Articles of Association, decision-making processes, the business plan and recent financial performance of the charity. Their induction includes sessions with the Chair, the Chief Executive Officer, other Trustees and senior staff and a visit to a Kids service. Trustees are encouraged to attend relevant external training courses or events.

The names of the Trustees of the charity at the date of this report are stated on page 1.

The Trustees are covered by qualifying third-party indemnity provisions which were in place throughout the year and remain in force at the date of this report.

Public benefit

In shaping our strategy and planning our services during the year ending 31 March 2024, the Trustees considered the Charity Commission's guidance on public benefit. They are satisfied that the main activities undertaken to further the charity's purposes for the public benefit are the diverse range of information, advice, mediation and support in-person and on-line services provided to disabled children, young people and family members in England.

Management

The Trustees are responsible for the high-level strategic development and direction of the charity. The day to day management of the charity, including employees and financial matters, is delegated to the Chief Executive (Katie Ghose), supported by an Executive Leadership Team comprising the Chief Operating Officer (Helen Ellis), Director of Fundraising & Engagement (Claire Coussins) and the Director of Services and Innovation (Katherine Shaw – until 30 June 2024). Kay Stephenson joined as Director of Service Transformation on 5 August 2024. The total remuneration for key management can be found in note 9.

Employment of disabled people

At 31 March 2024, Kids had 251 employees and 348 sessional workers. The charity is committed to full and fair consideration of disabled applicants; to supporting the training, career development and promotion of disabled persons employed by the charity including those who become disabled or disclose their disability during their employment. To support these aims, our policy states: "Kids strives to be inclusive and diverse, a place where we can ALL be ourselves. Kids recognises and celebrates not only the differences between identities but within identities and how lived experiences can influence and support the work we do. We value the different perspectives that people bring to the workplace, including their race, belief, socio-economic status, disability, gender, age, sexuality or culture."

In advertising we state that we particularly welcome applications from disabled people or people with lived experience of disability. We demonstrate our willingness to make reasonable adjustments to enable disabled candidates/staff to access and participate in the recruitment process (for example we make our adverts accessible, and where required/ requested, will make application forms available in alternative formats, i.e. large print). Kids encourages applications from disabled people by offering any disabled person who meets the person specification an interview.

If required, support is provided to disabled applicants to complete an application form. Hiring managers are directed to the in-house Careers team to understand what support we can provide.

Kids works in partnership with Access to Work in order to support disabled colleagues to start or stay in work. During the year this included training sessions, enabling a support worker and special aids and equipment, all funded by Access to Work.

We reviewed our online training provider, and a new platform was introduced in November 2023. One of our main objectives in selecting a new provider was to ensure our training is fully accessible. Our new provider offers training in both visual and auditory formats which helps support neurodivergent learners. Learners can stop and start their training at any point so can complete in bite size chunks if required, and our managers will also support members of their teams with their learning where they may need some further support.

Volunteers

To sustain reliable, safe and quality services for disabled children, we currently rely mainly on a combination of permanent and temporary skilled staff overseen by qualified managers. A total of 292 volunteers across the year, including students and corporate partners, generously gave their time to carry out valuable improvement, refurbishment and maintenance works at our adventure playgrounds and other sites.

Risk

The charity maintains a risk register outlining the major strategic, funding and operational risks. Members of the Finance & Audit Committee review risks relevant to their remit at every meeting and provide their assessment and any recommendations to the Board. The Board reviews the risk register at every meeting and also conducts an annual review of significant risks.

The principal risks and uncertainties facing the charity are financial. Specifically, the risk that income is insufficient to meet the costs of running safe, quality services causing Kids to deplete its reserves to sustain operations. Kids continues to execute a clear plan to bring all contracted services into a sustainable position and is also now focusing on delivering additional income to enable Kids to invest in growing sustainable services. The charity is investing in the essential platforms to expand unrestricted income from public donations and making targeted investments in new paid-for services, to diversify future income. Retention and recruitment is another key risk in some locations, making it difficult to sustain services at the level we are contracted for. We have developed a range of benefits to support finding and retaining staff.

Having reviewed the major risks for the year ending 31 March 2024, in particular those relating to the services, operations and finances of the charity, the Trustees can state that proportionate and effective systems and procedures are in place to manage these risks.

Related Parties

Related parties of the charity include its subsidiary undertakings. A full list of the charity's subsidiary undertakings is disclosed in note 14 to the financial statements. All subsidiaries listed are included in the consolidated financial statements.

None of the Trustees receive any remuneration from their work with the charity.

A Conflict of Interests Register is maintained by the Company Secretary to monitor and manage any potential conflicts of interest. Any conflicts are declared at the first Board meeting at which the Trustee becomes aware of the potential conflict and are then recorded in the Conflict of Interests Register. The Board considers all conflicts in line with the provision set out in the Company's Articles. The Trustees declare all interests on an annual basis.

Remuneration Policy

We endeavour to pay all our staff a fair and appropriate salary which ensures we attract and retain the right skills to have the greatest impact on advancing our vision whilst having to be balanced against the funds available to us.

Apart from the Executive Leadership Team's salaries, employees' and workers' pay is determined according to a pay scale for their role. All roles have a job description and they are evaluated against a set criteria to determine their grade which in turn governs their pay.

On 25 March 2024, the Board approved the pay and remuneration policy. Under the policy, the Chief Executive will recommend to the Governance, Nominations & Remuneration Committee the pay award for the Executive Leadership Team and the Chair will recommend to the Committee the pay award for the Chief Executive Officer. The Governance, Nominations & Remuneration Committee will then make their recommendations to the Board. This will happen in February enabling the Board to make any decisions in time to approve the annual budget in March.

In February of each year, when the Governance, Nominations & Remuneration Committee meets to consider whether to recommend a pay award they will consider a number of sources including the Consumer Price Inflation index and external benchmarking from the Living Wage Foundation, charity recruitment agencies, Civil Society and Third Sector. The Committee will then recommend to the Board the percentage pay review award to be made across all eligible roles and the timing of the pay award as agreed in the budget sign off process.

Reserves Policy

The environment that Kids operates within continues to go through significant change. Local councils' spending on disabled children's services continues to reduce (in the main) and future commitments are unpredictable.

The Reserves Policy and its application is reviewed at least annually. In March 2024 the Board reviewed the reserves policy and updated the minimum level of unrestricted reserves to 120 days of anticipated expenditure (£3.198m for the year ending March 2024). The Board considered a 3-6 months range as proportionate for a charity of Kids' size and scale. They decided that 120 days would reasonably allow a safety net to sustain services should income reduce during the year and allow in a worst-case scenario for an orderly close-down.

The Board did not consider it necessary to designate any material amounts from the reserves for specific purposes. Instead, they expect the senior team to present them with any formal recommendations to draw-down reserves for specific uses as part of the annual budgeting process.

This is an agile policy and with internal/external changes to the charity the monetary level may change from year to year but the Board affirmed the principles within the policy as follows:

1. Liquidity - the charity's cash balance must not fall below £500,000.
2. Reserves – the level of unrestricted reserves must contain a minimum level equal to 120 days of anticipated expenditure.
3. Contract Risks – an ongoing analysis of risks associated with larger contracts must be continually assessed and an allocation be made within unrestricted funds if the risk is deemed highly likely.
4. Cessation of business – Although unlikely to happen an ongoing analysis of the going concern of the business will be conducted, and sufficient unrestricted reserves will be allocated for the purpose.
5. Capital Accumulation – a key part of the corporate strategy is to change the business model and to increase the level of fundraising income but to do this there will need to be an investment in infrastructure and fundraising. The policy allows an allocation of unrestricted reserves to be used once principles 1 to 3 have been considered. Any available unrestricted reserves remaining can be used to fund designated reserves that assist the charity in achieving its corporate objectives.

At 31 March 2024, the total funds held were £4.943m. £4.128m of these were unrestricted funds and the amount of restricted funds within the total funds was £815k. Unrestricted reserves at year end equated to 155 days worth of expenditure, based on the actual expenditure during the financial year to 31 March 2024. The charity exceeded by 35 days the minimum required by its policy. No designated funds were held at year-end. From 1 April 2024, we consider free reserves to be net of fixed assets.

Investment Policy

Apart from the investments in the subsidiary undertakings, there are no investments other than cash. The group does not have any significant excess cash reserves and so its policy is to hold any surplus cash resources in low risk, interest bearing bank deposit accounts.

Going Concern

The financial position and performance of the charity and the group is detailed in the financial statements and accompanying notes which commence from page 26, together with a description of the principal risks and uncertainties faced by the charity on page 16.

The charity has acceptable financial resources: unrestricted funds have increased from £3.562 million to £4.128 million. As a consequence, the Trustees have a reasonable expectation that the group is well placed to manage its business risks successfully and continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Fundraising

Kids supporters help our work in many ways, including through giving their time in volunteering at our services or at an event, making donations, participating in a challenge or special event, supporting via their social networks or leaving a gift in their will. Alongside this, a number of corporate partners and trusts give us their time and expertise on a pro-bono basis in addition to funding specific projects and engaging in employee fundraising activities.

We raise money by soliciting gifts from trusts and foundations, building partnerships with businesses, community groups and schools, supporting the public to raise money from their own fundraising initiatives and from sponsored sports activities, challenge events, special events such as gala dinners, through direct and digital marketing and from supporter gifts in wills.

We strive to fundraise respectfully, and we appreciate that supporting our work is a choice and we respect our supporters who make that choice. We operate our fundraising activity in accordance with all relevant regulation.

Kids is a member of the Fundraising Regulator, taking our commitment to the highest standards of professional fundraising seriously and implementing recommendations on consent. We work carefully to comply with the Fundraising Code of Practice set out by the Fundraising Regulator and champion the standards they promote. Individuals registered with the Fundraising Preference Service are noted and excluded from communications. The fundraising team undertake annual training on the Code of Fundraising, and share best practice with community fundraisers and the wider Kids team, including anyone fundraising on behalf of Kids.

We are compliant with the General Data Protection Regulation (GDPR), and the new fundraising CRM that we implemented in January 2024 has further improved our ability to tailor communications based on supporter preferences. The team's training in and knowledge of the Code of Fundraising and GDPR ensures processes and practices safeguard vulnerable individuals so they would not be adversely affected by our fundraising.

We communicate directly with a small pool of donors and follow an opt in approach for email communications, and we use legitimate interest as the basis for some post and phone communications. The processes we follow and the frequency of communications, along with opt out mechanisms, ensure no unreasonable intrusion on a person's privacy; no unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity; and that no undue pressure is placed on a person to give money or other property.

The team is also encouraged in their professional fundraising development, staying up to date with best practice.

The majority of our fundraising activities are directly managed in-house meaning we have direct control over standards, and we ensure that our suppliers are acting to the standards we expect of them. We carry out due diligence on partners and monitor their activity closely. Where we hold commercial participation agreements, these contracts are monitored by the partnerships team who have regular meetings with the companies.

Details about our approach and our full privacy policy are on our website, and we actively encourage supporters to contact us with any feedback, and we have a Fundraising Complaints Policy available on our website. Any fundraising complaints are logged, managed, and escalated according to Kids' policy. This year we received three complaints about fundraising activities; all were dealt with effectively and resolved internally.

Trustees Responsibilities Statement

The Trustees (who are also directors of Kids for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland". Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and charitable group and of the incoming resources and application of resources, including the income and expenditure of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the

financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group 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 group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor and the disclosure of information to the auditor

So far as the Trustees are aware, there is no relevant audit information of which the group's auditors are unaware. The Trustees have taken all required steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Diversity, equality and inclusion

The charity is committed to the principle and practice of equal opportunities in employment for all employees, applications for employment and board membership and is a member of The Employers Network for Equality & Inclusion (ENEI).

Kids recognises that certain groups and individuals in our society are discriminated against for a variety of reasons, including their impairment or condition. We are committed to working towards eliminating any such discrimination in all aspects of our work and we value the individuality of all the children and young people we work with. We are committed to giving all Kids service users every opportunity to safely express themselves and to achieve their highest potential. Within this ethos we do not tolerate bullying, harassment or discrimination of any kind.

This Trustees Report (including the Strategic Report) was approved by the Board and signed on its behalf by

Diana Sutton
Chair of Board
10 October 2024

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS

Opinion

We have audited the financial statements of Kids (“the Parent Charitable Company”) and its subsidiaries (“the Group”) for the year ended 31 March 2024 which comprise the Consolidated and Parent Charitable Company Statement of Financial Activities, the Consolidated and Parent Charitable Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group’s and the Parent Charitable Company’s affairs as at 31 March 2024 and of the incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with international Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Parent Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group’s or Parent Charitable Company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' report, other than the financial statements and our audit report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Parent Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the Parent Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Groups' and Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Our assessment focussed on key laws and regulations the Group and Parent Charitable Company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Group and Parent Charitable Company and how the Group and Parent Charitable Company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Group's and Parent Charitable Company's control environment and how the Group and Parent Charitable Company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;

- obtaining an understanding of the Group's and Parent Charitable Company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the Parent Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Parent Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parent Charitable Company and the Parent Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Glen Bott FCA

Senior Statutory Auditor

For and on behalf of:

COOPER PARRY GROUP LIMITED

Date:

Statutory Auditor

Cooper Parry Group Limited, Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby DE74 2SA

STATEMENT OF FINANCIAL ACTIVITIES

(including consolidated income and expenditure account) for year ending 31 March 2024)

	Notes	2024			2023		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income:							
Donations and legacies	3	367,812	866,457	1,234,269	333,639	745,235	1,078,874
Charitable Activities	4	8,147,096	28,007	8,175,103	8,094,664	12,989	8,107,653
Other Trading Activities	5	147,027	4,455	151,482	131,898	2,680	134,578
Investments	6	157,608	-	157,608	68,013	0	68,013
Other		52,731	-	52,731	52,860	0	52,860
Total Income		8,872,274	898,919	9,771,193	8,681,074	760,904	9,441,978
Expenditure:							
Raising Funds	7	625,325	-	625,325	600,092	0	600,092
Charitable Activities	7	8,344,165	759,074	9,103,239	8,162,555	557,568	8,720,123
Total Expenditure		8,969,490	759,074	9,728,564	8,762,647	557,568	9,320,215
Net Income / (Expenditure)		(97,216)	139,845	42,629	(81,573)	203,336	121,763
Revaluation of Fixed Assets		558,801	-	558,801	0	0	0
Transfers	19	104,735	(104,735)	-	85,724	(85,724)	0
Net Movement in Funds		566,320	35,110	601,430	4,151	117,612	121,763
Reconciliation of Funds:							
Total Funds brought forward		3,562,280	779,561	4,341,841	3,558,129	661,949	4,220,078
Total funds carried forward		4,128,600	814,671	4,943,271	3,562,280	779,561	4,341,841

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 29 to 44 form part of these financial statements.

BALANCE SHEET

For the year ended 31 March 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Fixed assets					
Tangible assets	13	1,279,621	650,629	1,279,621	650,629
Investments	14	-	-	100	100
Total Fixed assets		1,279,621	650,629	1,279,721	650,729
Current assets					
Debtors	15	1,294,738	1,346,017	1,294,738	1,346,017
Cash at bank and in hand	21	3,442,922	3,563,586	3,442,922	3,563,586
Total Current assets		4,737,660	4,909,603	4,737,660	4,909,603
Liabilities					
Creditors falling due within one year	16	(1,074,010)	(1,218,391)	(1,074,110)	(1,218,491)
Net Current assets		3,663,650	3,691,212	3,663,550	3,691,112
Total assets less current liabilities		4,943,271	4,341,842	4,943,271	4,341,842
Net assets		4,943,271	4,341,842	4,943,271	4,341,841
The funds of the charity:					
Restricted income funds		814,671	779,561	814,671	779,561
Unrestricted income funds		4,128,600	3,562,280	4,128,600	3,562,280
Total charity funds	19	4,943,271	4,341,841	4,943,271	4,341,841

The consolidated financial statements of Kids, registration number 01346252 on pages 26 to 44 were approved by the Board on 10 October 2024 and signed on its behalf by:

Diana Sutton
Chair of Trustees

STATEMENT OF CASH FLOWS

(including consolidated cash flow statement) For the year ended 31 March 2024

	Notes	Group 2024	Group 2023	Charity 2024	Charity 2023
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	23	(135,424)	(145,917)	(135,424)	(145,917)
Cash flows from investing activities					
Interest Received		157,608	68,013	157,608	68,013
Payments to acquire fixed assets		(140,603)	(90,722)	(140,603)	(90,722)
Proceeds from sale of fixed assets		-	-	-	-
Net cash (used in) investing activities		17,005	(22,709)	17,005	(22,709)
Cash flows from financing activities					
Repayment of loans		-	-	-	-
Interest Paid		(2,245)	(3,341)	(2,245)	(3,341)
Net cash provided by (used in) financing activities		(2,245)	(3,341)	(2,245)	(3,341)
Change in cash and cash equivalents in the reporting period		(120,664)	(171,967)	(120,664)	(171,967)
Cash and cash equivalents at the beginning of the reporting period		3,563,586	3,735,553	3,563,586	3,735,553
Cash and cash equivalents at the end of the reporting period	21	3,442,922	3,563,586	3,442,922	3,563,586

NOTES TO THE FINANCIAL STATEMENTS

1. Legal Form

Kids is a registered charity (Charity number: 275936) and is a private company limited by guarantee (Company number: 01346252), incorporated in England and Wales and domiciled in England. The registered office is 249 Birmingham Road, Wylde Green, Sutton Coldfield, B72 1EA. The principal activity of the charity during the year was that of the provision of services for disabled children and young people.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1. Basis of Preparation

The financial statements cover the period 1 April 2023 to 31 March 2024.

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) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Kids meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note(s).

The financial statements are presented in sterling, which is the functional currency of the group and charity. All values are rounded to the nearest £1 except where otherwise indicated.

2.2. Group financial statements

The group financial statements include the financial statements of the parent company and all of its subsidiary undertakings on a line by line basis, all of which are made up to 31 March 2024. The charity has taken exemption from presenting its unconsolidated statement of financial activities under section 408 of Companies Act 2006.

The activities of the Group and Charity are the same and therefore the SOFA (Statement of Financial Activities) stated is the same for the Group and the Charity.

2.3. Preparation of the accounts on a going concern basis

At the balance sheet date the group had a significant cash balance and strong net current asset position.

The financial forecasts prepared by the Trustees show that the group will be able to operate within the facilities available to it.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

2.4. Income

Income by way of donations, legacies and gifts is recognised in full in the statement of financial activities when the group is entitled to receipt, which is usually when the cash is received. Gift Aid refunds on donations are recognised on an accruals basis.

Voluntary income by the way of grants is credited to the statement of financial activities in the year in which it is received unless otherwise stated under the terms of the application or issue.

Income for the delivery of our work with disabled children and young people through contracted services and performance related grant funding is recognised in the statement of financial activities in the year in which it is receivable and the service has been delivered. Income received which is clearly specified for a future accounting period or for services not delivered by the year end is carried forward as deferred income.

Income received by the way of parental contributions and Nursery/After School Club fees are recognised on a cash basis.

Investment income by the way of bank interest is recognised when it is earned on an accruals basis.

2.5. Expenditure

Expenditure is charged to the statement of financial activities in the period that it is incurred. This includes attributable VAT where it cannot be recovered. Expenditure is classified under the following activity headings:

Cost of generating voluntary funds

This is direct expenditure incurred on fund-raising applications and activities related to the generation of voluntary donations plus a proportion of support costs.

Cost of activities for generating funds

This is direct expenditure incurred on activities related to generating funds through fundraising events and the sale of donated goods plus a proportion of support costs.

Costs of Charitable Activities

This comprises all direct costs which have been incurred by the group in providing care services and meeting its charitable objects.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, HR, IT and governance costs which support Kids operational services.

2.6. Allocation of costs

Costs directly attributable to the activities above are allocated to the activity to which they relate. Central support costs are then allocated to the activities in a proportion based on the total direct expenditure of each activity.

2.7. *Tangible Fixed Assets*

Tangible fixed assets are stated at cost less depreciation excluding Freehold and Long Leasehold buildings which are revalued every 5 years.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the basis as follows:

Asset Category	Annual rate
Freehold land	Nil
Freehold buildings	Nil Revaluation every 5 years
Leasehold property and improvements	Nil Revaluation every 5 years
Short Leasehold Improvements	20% straight line
Office equipment/fixtures and fittings	20% straight line
Playground structures	* Over the period of the lease
IT equipment and software	20%-25% straight line
Motor vehicles	25% straight line

Assets under construction are not depreciated.

* Where there is no formal lease agreement for the tenancy of the respective playground, the structures are depreciated at 20% straight line.

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

2.8. *Investments*

Investments are stated at cost less provision for permanent diminution in value.

2.9. *Operating Leases*

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged on a straight-line basis over the lease term.

2.10. *Funds*

Unrestricted funds are those which are available for use at the discretion of the Board of Trustees, in furtherance of the general objectives of the group. The Board may, at its discretion, set aside unrestricted funds for specific future purposes and these are referred to as Designated Funds. Where such funds are no longer required for the intended purposes they are released to general unrestricted reserves.

Restricted funds are those which can only be used for purposes specified by the donor, or which have been raised under the terms of a specific appeal. Direct expenditure, which is for the specified purpose, is charged against the fund together with an appropriate allocation of management and support costs.

2.11. *Financial Instruments*

The group only enters into basic financial instruments transaction that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised costs are assessed at the end of each reporting period for objective evidence of impairment, if objective evidence of impairment is found, an impairment loss is recognised in the Consolidated Statement of Financial Activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the group would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.12. Pensions

The group operates two defined contribution pension schemes (and paid into one further scheme during the year). The assets of the schemes are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable under the schemes by the group. There is no liability under the schemes other than the payment of those contributions.

The pension costs are allocated between unrestricted and restricted reserves using the employees' time allocation when working on the various activities of the group. Any closing liability would be attributed to the unrestricted reserves at the year end.

3. Income from donations and legacies

	2023-24			2022-23
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	268,068	173,133	441,201	295,336
Grants	81,196	691,933	773,129	740,417
Legacies	18,548	1,391	19,939	43,121
	367,812	866,457	1,234,269	1,078,874

Details of significant donations received in the year are provided on pages 43-44. Of the £1,078,874 income received in 2022-2023, £333,639 was allocated to unrestricted funds and £745,235 was allocated to restricted funds.

4. Income from charitable activities

	2023-24			2022-23
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Work with disabled children and young people	8,139,691	28,007	8,167,698	8,098,143
Associated charitable work				
Training Courses and Products	7,405	-	7,405	9,510
	8,147,096	28,007	8,175,103	8,107,653

Income from work with disabled children and young people analysed by Kids region

	2023-24			2022-23
	Unrestricted	Restricted	Total	Total
	£	£	£	£
London East & North	1,924,817	-	1,924,817	1,773,668
London West & South	1,817,877	-	1,817,877	1,653,360
South West	-	-	-	225,074
Central	626,192	-	626,192	789,853
Yorkshire	1,207,800	3,047	1,210,847	930,087
Lincolnshire	676,522	24,960	701,482	704,148
DFE / National Projects	1,884,830	-	1,884,830	2,021,953
Investment Fund	1,653	-	1,653	-
	8,139,691	28,007	8,167,698	8,098,143

Of the income amounting to £8,098,143 received in 2022-2023, £8,085,154 was allocated to unrestricted funds and £12,989 was allocated to restricted funds.

5. Income earned from other activities

	2023-24			2022-23
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Events Income	147,027	4,455	151,482	134,578

6. Investment Income

Investment Income relates to bank interest received 2023-2024 £157,608 (2022-2023 £68,013) held in Unrestricted Funds.

7. Analysis of expenditure on charitable activities and raising funds

	2023-24				2022-23
	Direct Staff Costs	Other Direct Costs	Support Costs	Total	Total
	£	£	£	£	£
Generating Voluntary Income	284,771	61,172	45,756	391,699	384,318
Activities for generating funds	142,386	63,950	27,290	233,626	215,774
Raising Funds	427,157	125,122	73,046	625,325	600,092
Work with disabled children and young people	6,289,314	1,673,384	1,053,162	9,015,860	8,595,471
Associated charitable work	-	77,172	10,207	87,379	124,652
Charitable Activities	6,289,314	1,750,556	1,063,369	9,103,239	8,720,123

Expenditure for work with disabled children and young people analysed by Kids region

	2023-24				2022-23
	Direct Staff Costs	Other Direct Costs	Support Costs	Total	Total
	£	£	£	£	£
London East & North	1,561,967	340,839	251,669	2,154,475	1,913,195
London West & South	1,208,383	391,941	211,662	1,811,986	1,523,479
South East	-	-	-	-	(4,471)
South West	-	390	52	442	128,863
Central Midlands	550,487	165,942	94,756	811,185	895,837
Yorkshire	938,894	182,416	148,307	1,269,617	963,352
Lincolnshire	584,438	146,203	96,636	827,277	830,506
DFE / National Projects	1,445,145	445,653	250,080	2,140,878	2,344,710
	6,289,314	1,673,384	1,053,162	9,015,860	8,595,471

Of the charitable activities expenditure of £9,103,239 (2022-23 £8,720,123) £759,074 (2022-23 £557,568) related to restricted expenditure and £8,344,165 (2022-23 £8,162,555) related to unrestricted expenditure.

8. Analysis of governance and support costs

	2023-24			2022-23
	Staff Costs	Other Costs	Total	Total
	£	£	£	£
Chief Executive Office	234,970	34,373	269,343	223,965
Finance and Payroll	277,928	82,676	360,604	391,903
Human Resources	190,455	141,405	331,860	330,436
IT Infrastructure	103,301	25,833	129,134	121,445
Governance	26,108	19,366	45,474	37,181
	832,762	303,653	1,136,415	1,104,930

9. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2023-24	2022-23
	£	£
Wages and salaries	6,277,503	6,209,313
Social security costs	461,767	524,451
Pension contributions	111,720	109,404
Agency and contract staff	698,243	525,755
	7,549,233	7,368,923

The average number of full time equivalent employees, and average headcount during the year, analysed by category

	2023-24 FTE	2023-24 Headcount	2022-23 FTE	2022-23 Headcount
Staff engaged in generating funds	11	12	12	17
Staff engaged in direct charitable activities	155	210	152	273
Management and support staff	21	23	19	29
	187	245	183	319

Included in staff costs are amounts paid to casual workers who are engaged in direct charitable activities on a sessional basis. The average number of full time equivalent casual workers equated to 41 (2022-2023: 41).

Included in wages and salaries are redundancy costs in the year of £19,424 (2022-2023: £59,577).

	2023-24	2022-23
£60,000 to £70,000	-	1
£70,000 to £80,000	1	1
£80,000 to £90,000	1	1
£90,000 to £100,000	-	1
£100,000 to £110,000	1	-

Total contributions made to defined contribution schemes on behalf of the higher paid employees in 2023-2024 was £5,493 (2022-2023 £6,485). At 31 March 2024 retirement benefits were accruing to the higher paid employees under defined contribution schemes.

The key management personnel are considered to be the Executive Leadership Team whose employee benefits for the year totalled £356,650 (2022-2023 £437,888).

No Trustee of the charity received any remuneration for services performed on behalf of the charity or group. During the year ended 31 March 2024 two Trustees received reimbursed travel expenses totalling £488.50 (2022-2023: two Trustees, travel expenses £322.09).

10. Pension Costs

The charity participates in a defined contribution pension's scheme administered externally. Membership of the scheme is available to employees satisfying qualifying conditions. Payments made to the fund are charged annually in the financial statements. The pension cost charge amounted to £111,720 (2022-2023: £109,404). At the year end there was £23,938 in unpaid contributions (2022-2023: £21,032).

From 1 October 2018 there were a number of staff who had TUPE'd across from another organisation who are entitled to be in the NHS Pension.

11. Auditor Fees

The auditor fees include audit fees for 2023-2024 £21,500 exclusive of VAT, (2022-2023 £24,900). Fees paid to our auditors in respect of non-audit services during the year was £2,000 (2022-2023: £2,100).

12. Related Party Transactions

Advantage has been taken of the exemption conferred by paragraph 3(c) of Financial Reporting Standard 102 paragraph 33.1 whereby transactions with entities that are part of the same group do not require disclosure in the financial statements.

During the 2023-2024 financial year there were no related party transactions (2022/2023 1 related party transaction).

The related party transaction in 2022/23 is that the son of Stephen Unwin (Former Chair) worked as a sessional worker at Hackney Playground. The rate of pay was at a standard rate for the role taken.

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

All Freehold and Long leasehold properties were valued as at 31 March 2024. The properties were valued by Sanderson Weatherall. The reports and valuations have been prepared in accordance with the Royal Institution of Chartered Surveyors ('RICS') Valuation – Professional Standards UK January 2014 (revised April 2015), also known as the 'Red Book', the International Valuation Standards ('IVS') 2017 and the Red Book – the RICS Valuation, Global Standards 2017;

- The valuations have been prepared in accordance with the current requirements of UK Generally Accepted Accounting Principles (UK GAAP)
- With reference to the Financial Reporting Standards (FRS), in particular FRS 102,
- As well as relevant Statements of Recommended Practice (SORP).

The carrying amount for each class of property that would have been recognised had the assets been carried at historical cost would have been:

Freehold Land and Buildings	£600,258
Long Leasehold Property	£287,934
Total	£888,192

Fixed Assets of the group and charity.

	Land and Buildings	Other	Total
	£	£	£
Cost			
At 1 April 2023	806,614	1,599,311	2,405,925
Additions	97,119	43,484	140,603
Revaluation	540,418	-	540,418
Disposals	-	-	-
At 31 March 2024	1,444,151	1,642,795	3,086,946
Depreciation			
At 1 April 2023	245,775	1,509,521	1,755,296
Charge for year	33,651	36,761	70,412
Revaluations	(18,383)	-	(18,383)
Disposals	-	-	-
At 31 March 2024	261,043	1,546,282	1,807,325
Net book value			
At 31 March 2024	1,183,108	96,513	1,279,621
At 31 March 2023	560,839	89,790	650,629

Land and Buildings of the group and charity.

	Freehold land and buildings	Long Leasehold property	Short Leasehold improvements	Total Land and Buildings
	£	£	£	£
Cost				
At 1 April 2023	342,175	147,572	316,867	806,614
Additions	7,563	12,273	77,283	97,119
Revaluation	175,262	365,156	-	540,418
Disposals	-	-	-	-
At 31 March 2024	525,000	525,001	394,150	1,444,151
Depreciation				
At 1 April 2023	-	18,383	227,392	245,775
Charge for year	-	-	33,651	33,651
Revaluations	-	(18,383)	-	(18,383)
Disposals	-	-	-	-
At 31 March 2024	-	-	261,043	261,043
Net book value				
At 31 March 2024	525,000	525,001	133,107	1,183,108
At 31 March 2023	342,175	129,189	89,475	560,839

Other Fixed assets of the group and charity.

	Motor Vehicles	Playground structures	Office equipment, fixtures and fittings	IT equipment and software	Total Other
	£	£	£	£	£
Cost					
At 1 April 2023	82,564	458,421	746,292	312,034	1,599,311
Additions		4,200	3,370	35,914	43,484
Revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	82,564	462,621	749,662	347,948	1,642,795
Depreciation					
At 1 April 2023	82,564	443,571	671,963	311,423	1,509,521
Charge for year		8,880	24,306	3,575	36,761
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2024	82,564	452,451	696,269	314,998	1,546,282
Net book value					
At 31 March 2024	-	10,170	53,393	32,950	96,513
At 31 March 2023	-	14,850	74,329	611	89,790

14. Investments

Investments of the charity

	2024	2023
	£	£
Market Value	100	100
Historical Cost	100	100

Investments relate to the 100% share capital of Kids Trading Company Limited, a dormant company limited by guarantee registered in England and Wales.

Kids is also the sole member of Support Education and Respite Care for Children, Kidsactive and Strut Limited, all of which are charities and companies limited by guarantee, with no share capital, registered in England and Wales. All three of these charitable companies are dormant.

	Net assets (deficit)		Surplus (deficit)	
	2024	2023	2024	2023
	£	£	£	£
Support Education and Respite Care for Children (Smile)	-	-	-	-
Kidsactive	-	-	-	-
KIDS Trading Company Limited	100	100	-	-
Strut Limited	-	-	-	-

15. Debtors

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	826,111	899,593	826,111	899,593
Other Debtors	6,948	9,612	6,948	9,612
Prepayments and accrued income	461,679	436,812	461,679	436,812
	1,294,738	1,346,017	1,294,738	1,346,017

16. Creditors: amounts falling due within one year

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Trade Creditors	125,183	187,502	125,183	187,502
Social Security and other taxation	119,820	160,544	119,820	160,544
Other creditors	48,330	44,444	48,430	44,544
Accruals	333,511	268,958	333,511	268,958
Deferred Income*	447,166	556,943	447,166	556,943
	1,074,010	1,218,391	1,074,110	1,218,491

*Deferred income comprises income that has been invoiced but relates to the next financial year.

17. Deferred Income

Group and Charity

	2024	2023
	£	£
Balance as at 1 April	556,943	391,495
Amount released to income earned from charitable activities	(556,943)	(391,495)
Amount deferred in year	447,166	556,943
Balance as at 31 March	447,166	556,943

18. Analysis of net assets between funds

Group

	Unrestricted Funds	Restricted Funds	Total 2023-24	Total 2022-23
	£	£	£	£
Tangible fixed assets	1,279,621	-	1,279,621	650,629
Net current assets	2,848,979	814,671	3,663,650	3,691,212
	4,128,600	814,671	4,943,271	4,341,841

Charity

	Unrestricted Funds	Restricted Funds	Total 2023-24	Total 2022-23
	£	£	£	£
Tangible fixed assets	1,279,621	-	1,279,621	650,629
Investments	100	-	100	100
Net current assets	2,848,879	814,671	3,663,550	3,681,212
	4,128,600	814,671	4,943,271	4,341,841

19. Analysis of charitable funds

Group and Charity

Fund	1 April 2023	Income	Expenditure	Gain on revaluation	Transfers/ Other gains	Funds 31 March 2024
	£	£	£	£	£	£
Restricted funds						
London East & North	80,091	233,485	(125,750)	-	(63,557)	124,269
London West & South	13,784	33,471	(23,981)	-	-	23,274
South West	21	-	(21)	-	-	-
Central Midlands	99,470	146,547	(108,275)	-	(23,206)	114,536
Yorkshire	245,665	336,532	(297,216)	-	-	284,981
Lincolnshire	44,006	27,471	(52,352)	-	-	19,125
National Projects	224,909	116,413	(151,479)	-	(17,972)	171,871
Fundraising	10,000	5,000	-	-	-	15,000
Greystar contribution to Hayward building work	60,000	-	-	-	-	60,000
Nation Garden Scheme	1,615	-	-	-	-	1,615
	779,561	898,919	(759,074)	-	(104,735)	814,671
Unrestricted funds						
Capital reserve fund	217,250	-	(65,274)	-	104,735	256,711
Funds held as custodian/ agent	6,385	2,612	(6)	-	-	8,991
General fund	3,338,645	8,869,662	(8,904,210)	558,801	-	3,862,898
	3,562,280	8,872,274	(8,969,490)	558,801	104,735	4,128,600
Total funds	4,341,841	9,771,193	(9,728,564)	558,801	-	4,943,271

The Restricted funds carried forward are made up of various fundraised and trust income that have not been spent during the financial year.

- London East & North includes money to be spent on services in Camden and Hounslow as well as the Hayward, Hackney, and Wandsworth playgrounds.
- London West and South includes money to be spent on services in Southwark, as well as monies for the Russell House Respite Centre.
- Central Midlands includes money to be spent on wellbeing in Stockport, the Connected and Be Hear project in Warwickshire as well as the Orchard Centre, Lye. Along with our Nursery in Wylde Green, Sutton Coldfield and our Early Years & Well Being project in Birmingham.
- Yorkshire include money to be spent on Inclusion Behaviour Support, Family and Summer activities along with our Early Years, WASP, Moving Ahead projects.
- Lincolnshire includes money to be spent on the running of the Strut after school and holiday clubs.
- National Projects include predominantly money to be spent on the Young Carers Group and a contribution to the new digital hub development. Along with monies for our YPEG East Riding and Yorkshire projects. Furthermore, there is monies for our Nursery in Basingstoke and Southern Mental Health project.
- Fundraising includes money towards our transition research project.
- Other funds include Greystar contribution to Hayward building work and a fund for the National Garden Scheme.

Group and Charity

	Fund 1 April 2022	Income	Expenditure	Transfers/ Other gains	Funds 31 March 2023
	£	£	£	£	£
Restricted funds					
London East & North	31,358	123,160	(74,427)	0	80,091
London West & South	3,000	10,790	(6)	0	13,784
South West	0	0	21	0	21
Central Midlands	152,159	58,930	(76,084)	(35,535)	99,470
Yorkshire	172,841	191,138	(118,314)	0	245,665
Lincolnshire	15,122	92,950	(64,066)	0	44,006
National Projects	185,859	273,936	(224,692)	(10,194)	224,909
Fundraising	0	10,000	0	0	10,000
Greystar contribution to Hayward building work	60,000	0	0	0	60,000
Nation Garden Scheme	41,610	0	0	(39,995)	1,615
	661,949	760,904	(557,568)	(85,724)	779,561
Unrestricted funds					
Capital reserve fund	173,686	0	(47,158)	90,722	217,250
Property Reserve	(381,451)	0	0	381,451	0
Funds held as custodian/ agent	15,140	5,000	(13,755)	0	6,385
General fund	3,750,754	8,676,074	(8,701,734)	(386,449)	3,338,645
	3,558,129	8,681,074	(8,762,647)	85,724	3,562,280
Total funds	4,220,078	9,441,978	(9,320,215)	0	4,381,841

20. Operating lease commitments

	Group		Charity	
	2024	2023	2024	2023
	£	£	£	£
Land and buildings				
Expiring within one year	117,854	155,709	117,854	155,709
Expiring within two to five years	247,045	288,720	247,045	288,720
Expiring after five years	36,325	73,480	36,325	73,480
	401,224	517,909	401,224	517,090
Other				
Expiring within one year	15,380	15,747	15,380	15,747
Expiring within two to five years	17,086	14,324	17,086	14,324
Expiring after five years	-	-	-	-
	32,466	30,071	32,466	30,071

During the year £218,323 (2022-2023 £260,594) was spent on operating lease commitments.

21. Analysis of cash and cash equivalents

Cash and Cash equivalents is all cash in hand 2024: £3,442,922 (2022-2023: £3,563,586).

22. Post-balance sheet events

There are no Post-balance sheet events.

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	Group	Charity	Charity
	2024	2023	2024	2023
	£	£	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	601,430	121,763	601,430	121,763
Adjustments for:				
Depreciation charges	70,412	56,089	70,412	56,089
Loss/(profit) on sale of fixed assets	-	-	-	-
Gain on the revaluation of fixed assets	(558,801)	-	(558,801)	-
Interest from investments	(157,608)	(68,013)	(157,608)	(68,013)
Interest payments	2,245	3,341	2,781	3,341
(Increase)/Decrease in debtors	51,279	(513,768)	51,279	(513,768)
Increase/(Decrease) in creditors	(144,381)	254,671	(144,916)	254,671
Net cash provided by (used in) operating activities	(135,424)	(145,917)	(135,424)	(145,917)

GIFTS AND GRANTS RECEIVED

The list below provides details of all voluntary donations over £5,000 or above received during the past two financial years by the charity.

	2023-24	2022-23
29th May 1961 Charitable Trust	8,000	8,000
Anonymous	5,000	5,000
Austin Erwin	5,000	-
BBC Children in Need	-	43,703
Big Give Donation	9,834	-
Bolton Preschool	5,895	-
Browns Solicitors	10,000	-
City Bridge Foundation	30,000	-
Clover Trust	5,000	-
CNOOC	-	8,790
Co-op Foundation #iwill fund	-	39,806
Cranswick Country Foods PLC	93,110	-
Credit Suisse	-	5,000
DMF Ellis Charitable Trust	5,000	-
Dudley MBC	12,282	-
Estate of the late The Right Honourable Baroness Betty Boothroyd	10,000	-
Estate of the late David Skidmore	-	43,000
East Riding of Yorkshire Council	-	6,000
Edward Cadbury Trust	5,000	-
Elizabeth & Prince Zaiger Charitable Trust	6,000	6,000
Eveson Charitable Trust	15,000	-
Fundraise Together	18,666	10,000
Frances and Alexis Prenn	-	5,000
Gerald Micklem CT	-	6,370
Glebe Charitable Trust	-	25,000
Greystar Europe Ltd	109,241	104,052
Hampstead Wells and Campden Trust	9,920	9,378
HEY Smile Foundation	-	5,000
Help2Collect	10,500	6,000
Hospital Saturday Fund	-	8,606
Hull and East Riding Charitable Trust	5,000	-
ICAN charity Grant	9,000	-
Jones Day Foundation	70,357	-
Legance Avvocati	6,671	-
London Marathon Foundation	60,693	-
Louis Nicholas Residuary Charitable Trust	5,000	-
Margaret Westwood Memorial Charity	-	5,000
Masonic Charitable Foundation	48,056	-
Meriem Laouiti	-	5,000

National Lottery Community Fund	59,413	110,604
One Community	-	5,000
Peter Harrison Foundation	8,820	-
Richard Paterson	7,880	-
Royal Navy and Royal Marines Charity	80,000	61,250
Sandra Charitable Trust	30,000	30,000
Sandwell Children's Trust	17,244	-
Scope CAF Resilience Fund	-	49,771
Sir James Reckitt Charity	9,000	54,658
Sixth Street Europe LLP	-	10,000
Skylarks Endowment	6,000	6,000
St Andrew Holborn Charities	25,000	17,964
Sunlife Insurance	15,000	14,952
Superstar Auction	25,143	-
The Adint Charitable Trust	-	10,000
The Bailey Thomas Charitable Trust	5,000	-
The Canbrick Charitable Trust	12,315	10,000
The Childhood Trust	19,667	-
The DMF Ellis Charitable Trust	-	5,000
The English Sports ESC Lottery Fund	10,892	-
The Communication Consortium Grants Programme (funded by The Rayners Special Educational Trust)	-	18,273
The Liz and Terry Bramall Foundation	-	5,000
The Step Up Fund via Big Give Donation	-	10,000
The Steel Charitable Trust	17,700	-
The Three Guineas Trust	25,148	25,000
Tula Trust	5,000	-
Versus Arthritis/ Tackling Inequalities Fund	-	7,892
Wolfson Foundation	19,306	-
Young Londoners Fund	-	13,844
Youth Music	31,027	38,784
Zochonis Charitable Trust	25,000	25,000

The Trustees wish to acknowledge with sincere gratitude all of the many donors and supporters whose generous financial help makes a considerable contribution to our ability to continue our work.

You can find out more about Kids by visiting our website:

www.kids.org.uk

Follow us on X:

www.x.com/kidscharity

Follow us on Facebook:

www.facebook.com/kidscharity

Follow us on Instagram:

www.instagram.com/kidscharityuk

Registered Address
Kids
249 Birmingham Road
Wylde Green
Sutton Coldfield
B72 1EA
Tel: 020 7359 3635

Registered Charity No: 275936

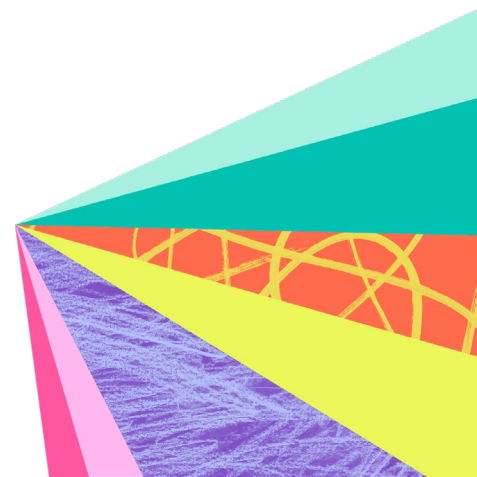
KIDS

England & Wales - Charity number 275936

Accounts

Kids Consolidated Annual Report and Financial Statements

Year End 31 March 2023



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COMPANY INFORMATION

Company number	01346252	
Charity number	275936	
Registered office	249 Birmingham Road Wylde Green Sutton Coldfield West Midlands B72 1EA	
Trustees	Diana Sutton Stuart Fox Stephen Unwin Sanjay Nair Samantha Bowerman Steven Clarke Anna Hamilton Mary-Rachel McCabe Olivia Marks-Woldman Richard Pogrel Georgina Lund Helen McShane Sara Willcocks Nilamkumari Powar	Chair - appointed 6 July 2022 Treasurer - appointed 22 March 2023 Resigned as Chair 6 July 2022 Resigned as Treasurer 22 March 2023 Resigned 8 August 2023 Appointed 5 October 2022 Resigned 11 January 2023 Appointed 11 January 2023 Appointed 11 January 2023 Appointed 11 January 2023 Appointed 22 March 2023
Company Secretary	Katie Ghose	
Bankers	Barclays Bank plc 50 Pall Mall London SW1Y 5AX	
Auditor	Cooper Parry Group Limited Cubo Birmingham, Office 401 4 th Floor Two Chamberlain Square B3 3AX	

CHAIR'S WELCOME

It was a privilege to be appointed Chair of Kids' Board of Trustees during this first year of delivering Kids' important and ambitious five-year strategy.

2022 saw the completion of the first year of our new strategy – *Support, Empower, Sustain 2022-2027*. Good progress was made against the four strategic pillars to support, innovate, speak up and sustain the charity. These pillars will deliver our aim of increasing our reach to 120,000 children, young people and families by 2027.

Support – we worked with more families than ever reaching 18,000, up by 20% from 15,000 in the previous year. **Innovate** – we drove forward digital services development to match in-person excellence, introducing new ways of reaching disabled children and families online. **Speak up** – we ensured the voices of children and young people could be heard in a year when Government consulted on SEND provision. **Sustain** – in an ever-challenging funding environment, this continues to be a key focus so that we can continue to fulfil our mission into the future.

Kids upholds high standards of governance, and reviewed its performance against the Charity Governance Code to drive continuous improvements in the way that the charity is governed. I would like to thank Stephen Unwin, for his service to KIDS as Chair, and also Sanjay Nair and Richard Pogrel who both stepped down from the Board in 2022 for their service to Kids. This year, five new Trustees joined the Board. Lived experience of disability is essential, and over half of the Board have personal experience as a parent or as a close family member. This helps underpin our commitment to ensuring that the voices of disabled children, young people and their families are and remain at the forefront of Kids' work.

There is much to celebrate and enjoy in the breadth and diversity of Kids' work. However, the reality families face from the continued cost-of-living crisis is troubling. Whilst Covid restrictions had almost completely disappeared by the start of 2022, the continued impact of the pandemic was ever-present. It severely exacerbated challenges that families with disabled children already faced accessing support*. Throughout the year, demand for our services grew, waiting lists increased, and many of the people we are here to support faced daily hardship.

During the winter, a parent of a disabled child told a colleague that they had no petrol in their car to bring their child to the weekly Kids activity club. They are not alone. In 'ordinary times', on average, disabled households (with at least one disabled adult or child) need an additional £1,122** a month to have the same standard of living as non-disabled households. When paying for heating and eating becomes a struggle, leisure becomes a luxury, leaving many families with disabled children at greater risk of isolation and mental health issues.

There are many more people who need our help, and working hard to meet increased demand, the team was able to reach and help 20% more children, young people and families than in the previous year.

I want to sincerely thank every donor and partner for their generous contributions to our work. My thanks also to our team and volunteers for their dedication and commitment and to our Trustees for their service to the charity.



Diana Sutton
Chair

**Left Behind: 6 months on, Disabled Children's Partnership, April 2022*

***The Disability Price Tag, Scope, 2023*

CHIEF EXECUTIVE'S INTRODUCTION

At Kids, we are on a mission to create a world where all kinds of children and young people have all kinds of opportunities.

You will notice a refreshed look, created during 2022 by listening to you, and distilling exactly what Kids means to the incredible children, young people and families we are privileged to support. We heard from thousands of children, parents and carers, staff, volunteers, commissioners, funders and supporters. Together, we have created something that captures the very essence of what Kids is all about.

Kids supports children with special educational needs and disabilities to do the things that all children love doing. Getting messy, having fun, making friends, learning new things and then as they approach adulthood - developing and reaching their potential.

Every single child and young person we support is brilliantly unique and I love to **celebrate that individuality** when I am out and about seeing the impact of our daily work. There is no one size fits all solution, and so we tailor our approach to the needs of every individual, by listening carefully, keeping an open mind and being flexible.

One special memory this year was a cookery class with a group of children and young people at the Italian Embassy in London. We thoroughly enjoyed getting messy and then enjoying the meal we'd made with the help of their wonderful chef Danilo. It was a brilliant reminder of what Kids is about, providing opportunities to have fun, play, learn and grow and our team's empowering style and specialist skills that enable these to happen. Energising, informing, and inspiring!

We are also committed to **thinking creatively**, finding solutions to ongoing challenges which is crucial as we see demand increasing. We are developing more online services to combat that isolation and still reach people with support in their homes – for example the innovative 12-week online Healthy Parent Carer programme. It focusses on building resilience of parents – developed for parents by parents and delivered by those with lived experience. Another example is our new SEND Family Support Online service which means

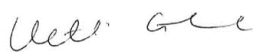
that a parent or carer anywhere in the country can have a video or telephone call with an expert member of our team – often someone with a disabled family member themselves who ‘gets it’ and will help them to navigate the system and access the help they need.

We can achieve more – and quicker – by pulling together. Recently a colleague told me about a child who hadn’t been to school for two years when he first came to Kids’ attention. He’d barely left his bedroom and was highly anxious. Over time, our colleague built a relationship with him and his family, starting with shared interests – Pokémon and Minecraft! He supported him with small steps, starting with trips to the park with his brother. Crucially, evidence our charity provided was instrumental in securing an appropriate school placement where he is now thriving - example of how we **work together**, using our specialist expertise, which we share for the greater good.

Another highlight was when our Summertime Activity programmes returned in full force after two summers of disruption due to the pandemic. Kids’ playschemes are set up in a way to meet needs that mainstream settings can’t. From horse-riding to bushcraft, fishing to pirate golf, what makes this so special is the focus on what children can do. It was incredibly moving to hear one child say *“I went swimming in a lake. I didn’t think I could, but I did it and I was proud of myself. And all the Kids team were proud of me too.”* This is what Kids is all about. Childhood should be joyful. Not defined by what children and young people with disabilities cannot do. That’s wrong. And that is exactly why we are **speaking up** - amplifying the voices of children and young people to achieve positive social change.

Over the next year, I am particularly excited about accelerating our reach through digital services, especially through the Young People’s Hub and developing online support for parents and carers. I am looking forward to harnessing partnerships and speaking up for change, and to engaging more people who care in our shared purpose. And together we will be countering whatever challenges the world throws at us. Inspired by the resilience and resolve of those we support.

Because when the world says we can’t, kids say we can.



Katie Ghose
Chief Executive

STRATEGIC REPORT

Objectives and Activities

Kids is a national charity that provides a wide range of services to children and young people with special educational needs and disabilities (SEND), and their families. The charity supports children and young people with any disability from birth to 25 years.

Kids' charitable objects, from its Memorandum and Articles of Association, are:

1. The relief of poverty amongst children, young persons, their families and carers;
2. To provide for the training and education of children and young persons;
3. To provide in the interests of social welfare, facilities for the recreation and other leisure time occupation of children and young persons designed to improve the condition of their lives;
4. The relief of sickness and the relief of the disadvantages experienced by children and young persons with physical or learning impairments by providing services designed to minimise the effect on disabled children and young people of their impairments and give such children and young people the opportunity to lead ordinary lives; and
5. Any other purpose which is exclusively charitable under the law of England and Wales.

Vision, Mission and Values

Our vision is a society where disabled children, young people and their families enjoy equal rights and opportunities.

Our mission is to provide disabled children, young people and their families with practical, life-changing and creative support; and to empower disabled children and young people, to amplify their voices and to champion their rights.

Our values – refreshed in 2023 – are to celebrate individuality, think creatively, work together and speak up.

Strategy

Our current strategy is *Support, Empower, Sustain 2022-27*. By developing a strong digital presence to complement our successful face to face services, a Kids community of supporters and a new policy and advocacy role for the charity, we will increase the number of disabled children, young people and families we work with to reach more than 120,000 in 2027. We will be operating sustainably, and be an established national voice, acting with disabled children, young people and their families to secure the system and resources to which they are entitled. Above all, disabled children and young people will be driving us forward to achieve equal rights and opportunities and a more inclusive society for all. Our strategy has four goals: support, innovate, speak up and sustain. Together these form an ambitious plan which will see Kids forge a sustainable path to fulfil our mission.

Achievements and performance against our strategic goals

Support

A broad portfolio of specialist support

We delivered a wide range of services in almost a quarter of English local authorities, both face to face and online, covering information, advice and family support; play and social; and learning and development.

Information, advice and family support includes:	Play and social includes:	Learning and development includes:
Special Educational Needs and Disabilities Information, Advice and Support Services (SENDIASS) Special Educational Needs and Disability Mediation and Disagreement Resolution Services Domiciliary care Keyworking Workshops for parents Children's rights and advocacy Young carers Early years health and wellbeing groups Autism services	Adventure playgrounds Playschemes Holiday accommodation Short breaks, including overnight short breaks Youth clubs	Early years nurseries Portage home based learning Transitions to adulthood Young people's engagement and participation groups

Trusted and high-quality services

Our National Annual Family Survey 2022/23 results reflect the trusted, safe and quality service we provide.

- 95% agree or strongly agree that they are happy with the service
- 95% agree or strongly agree that the service is friendly and caring
- 95% agree or strongly agree that staff are knowledgeable and professional
- 90% agree or strongly agree that it was easy to talk to someone at Kids when they needed to
- In addition, 93% of families would recommend Kids.

Increasing reach

We increased the number of children, young people and families we reached with our services from 15,000 in 2021/22 to 18,000 in 2022/23. Faced with an increase in the number of people needing support, Kids was able to meet that demand in a number of ways.

We delivered more face-to-face activities and group meetings as those possibilities returned post-pandemic. We saw a significant rise in referrals to our Special Educational Needs and Disability Information Advice and Support Services (SENDIASS) and Special Educational Needs and Disability Mediation and Disagreement Resolution Services. In 2023 statistics revealed that the number of pupils who now have an education, health and care plan (EHCP) has doubled in the last eight years to half a million, showing the rapid increase in need for these services. Referrals to our award-winning mediation service increased by 35%. Mediation is a quicker and less formal way to resolve disagreements than Tribunals, which saves time and pressure on all involved.

We continued to adapt and develop a blended model of service delivery – financially viable face-to-face delivery alongside digital service development. A successful new online programme was the Healthy Parent Carer 12-week course focussing on building resilience of parents. It was developed for parents, by parents, and delivered by those with lived experience. A hybrid model of delivering parent/carer workshops like this offered users more flexibility so that they could attend however suited them, which increased both the reach and impact of the programme.

We also continued to develop and build our Young People's Hub, designed by people for young people, ready for launch in 2023. This online space will provide young disabled people with a safe, accessible and welcoming environment to get advice, learn skills, share their experiences, ask questions and connect with others. Through this, we will both enhance existing services but also significantly increase our digital reach.

Innovate

Expanding crisis intervention

In part, our innovation has been fuelled by learning from the Covid pandemic where we have adapted to deliver our services differently. We have made efforts to identify new projects from Covid where we've made a difference, to take them to benefit families with disabled children in other places and build relationships with a view to extending the work that we are doing in those regions. A good example this year was the meeting the increased demand for our crisis intervention service in Yorkshire and receiving interest in this service from other local area commissioners so we can plan to expand reach and impact.

The vision of a SEND Navigator for all

The adversarial and complex nature of the system for accessing support for disabled children and young people is well documented, and we strongly believe that every family with a disabled child should have access to a SEND Navigator, which helps parents navigate the system and get the right help for their child. We continued our pilot SEND Navigator service in Birmingham this year, for families with children in early years. The Navigators worked in partnership with the families to build a personalised support plan, before providing practical and emotional support. The Navigators connected families with local services and work to help the family access the right provision and support.

Universally, parents who used the service reported feeling less isolated and we are securing outcomes and provision for them that otherwise wouldn't have been available. For example, we worked with one parent to get the help her child needed at one nursery, only for that nursery to realise it couldn't meet the child's needs. We were able to get the funding 'frozen' while we helped find a new setting, which was eventually secured. The Navigator service was

particularly invaluable in identifying how to get the funding 'frozen', so that it could be redeployed to the new setting - enabling the child to start nursery in a timely way. In addition, parents tell us the Navigator service is impacting positively on mental health, with one parent saying they felt they did not need to see their GP thanks to the support.

A new online support service for parents and carers

We also launched a new SEND Family Support Online service in January. Through the service, Family Support Specialists are available via email, text or voice/video call to provide bespoke practical and emotional support to families across England who are facing challenges in navigating the Education, Social and Health care systems or within their own family lives.

Speak Up

A core value

As a result of the brand review and consultation in 2023, *speak up* has now become a core value to Kids, reflecting its fundamental importance in all we do and stand for. Working with disabled children and young people of all disabilities from birth to the age of 25, and their families, we hear the same story of hard to access, inconsistent and often inadequate support services. This year, we have been increasingly proactive in building our capacity to influence national and local policy and practice which will enable us to turn practical expertise and trusted relationships with families into advocacy to achieve systemic change and government action.

Influencing Government's SEND review and action plan

As well as submitting our own in-depth response to Government's long-awaited consultation on SEND reform in 2022, our team worked with over 300 disabled young people to feed their voices directly into the Department for Education's (DfE's) review. Our "Making Participation Work" project, funded by the DfE, has had considerable impact to date in building skills in advocacy and influencing for the young people involved and shaping how services are being conceived, designed and delivered. It has also laid bare the structural limitations of the current system in supporting the transition to adulthood.

Based on the SEND improvement plan released in March 2023, it remains unclear how Government's plan will change the lives of disabled children and young people for the better, as the plan does not match up to the scale of the challenges. So, we have focussed and distilled our expertise and experiences to identify five clear areas of where Government action is needed: getting it right in the early years; helping to navigate a complex and adversarial system; making community provision and care and support work for disabled children; getting the right help into adulthood; and letting children and young people with SEND shape the decisions that affect them.

Strengthening partnerships

We have been collaborating widely with partners to amplify the voices of children and young people with SEND, directly advocating to MPs, advisers and service commissioners. To effectively champion the voices of those we work with, we have deepened relationships across the sector through playing an active role in forming and driving forward partnership work. In 2023 we were invited to take a more active role in the Disabled Children's Partnership (DSC) as a Steering Group member, and also continued to contribute to both the national SEND stakeholder group convened by the Council for Disabled Children (CDC), and the Voluntary Organisations Disability Group (VODG).

Sustain

Kids' principal funding sources are local government and health contracts (87% of total income) and fundraised income (8% from grants, 3% from donations, 1.5% from events and 0.5% from legacies). Together they support our key objectives to support, innovate and speak up and sustain. Most funds go towards the direct provision of support services to disabled children, young people and their families. In turn, these activities support innovation (the design and delivery of new services or programmes as families' needs change) and our ability to speak up about the need for systems reform. Bringing fundraised and contractual income together supports our "Sustain" objective, and during the Covid pandemic we demonstrated the benefits of diversified income, which helped us keep our doors open.

This year we have been successful in working with commissioners to renegotiate a number of contracts and rates, and taking action to exit unsustainable services and replace them with sustainable activities which are core to our mission – ensuring we are commercial in our tendering. We won additional new work and explored the potential for developing new services with partners and commissioners.

Leveraging our strategic accelerators of *people, partnerships* and *digital & data*, we have developed ourselves as an organisation fit for the future, improving our internal central services structure to enable better cost control and efficient working.

Our fundraising activities performed well against our objectives, and our generous supporters helped us to raise £1,213,452 through grants, donations, events, legacies and other activities, which meant we were able to deliver services for disabled children, young people and their families across the country. We are very grateful to everyone who kindly supported our work.

In order to be a self-sustaining charity, we are increasing focus on fundraising, marketing and business development. Investing in our refreshed brand is a key element to this strategic change, offering an impactful brand with a point of difference – to capture the public's attention and inspire them to support us. This year we invested in creating our new website which will create efficiencies in fundraising, advocacy and other income generating opportunities, and delivery of online services. We also invested £5,000 this year to start to test donor lead generation based on a 24 month pay-back modelling.

FUTURE PLANS - 2023/24

Support

Building on our successful local 'footprint', we will work to replicate/scale effective models in other areas of the country. We will also achieve a step-change in our ability to provide digital services, to complement our face-to-face support and build national reach. Specifically, this will include launching an online Young People's Hub and commence delivery of a new digital services contract.

Innovate

We will evaluate the impact and potential of Family Support Online pilot and scope and test training and consultancy. We are also planning the next phase of staffing and resourcing of business development.

Speak Up

This core value will be reflected through all our work. We will establish a policy and public affairs function to influence the political parties and pre-election to increase prioritisation and resource for disabled children's services - focusing on the crucial pre and post school windows, improved support and timely interventions. We will define and plan young people's involvement (supported by a new virtual participation toolkit), and plan impact and implementation. Kids' public policy work will turn practical experience and trusted relationships with disabled children, young people and families into impactful social action, putting the voice of those with lived experience at the heart of driving essential systemic change.

Sustain

Kids must become financially sustainable if we are to continue to provide valued support to disabled children and their families. We will progress our plan to ensure every contract is on a full cost-recovery basis, enabling further deficit reduction. Our systems and processes will be focussed on building the infrastructure for Kids to fulfil its mission. We will continue to strengthen our ability to forecast and budget to help our decision-making, and review everything that we do centrally to bring as much support and value as possible to the whole charity.

We will continue to build on successes in trusts and partnerships fundraising, prioritising bids in line with the services strategy, whilst identifying and pursue new funding opportunities to support the speak up and innovate goals. The refreshed Kids brand identity will form the foundations for a new supporter programme to grow unrestricted income. We will identify potential supporters and test new marketing activity to target, reach and engage new audiences in Kids cause. The brand refresh and new website directly support our sustainability by making it much easier to communicate our impact to existing and new commissioners, donors and supporters.

Our accelerators

People: We will continue to improve internal systems and processes and roll out training and wellbeing support for our team.

Partnerships: As co-chair and member of the Digital Services Consortium, we will prioritise fundraising and launch of a Digital Inclusion Programme to increase digital skills and access to on-line services for disabled children and their families. We will also support digital skills development of our team and strengthen our participation in coalitions such as the Disabled Children's Partnership.

Digital & Data: Continuing to develop digital resources, services and capabilities, is key to enabling us to support more people with information, advice and support, through the launch of a Young People's Hub and new Kids website. We will also advance an important data project to improve how we manage services data to better understand and communicate who we work with and the difference we make.

TRUSTEES' ANNUAL REPORT

(Incorporating the Directors' Report for the year ended 31 March 2023)

The Trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their annual report and review together with the audited financial statements of the charity and the group for the year ended 31 March 2023. In this report they are referred to as the Trustees or, collectively, as 'the Board'.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Structure, Governance and Management

Governing Document

KIDS is a registered charity and is a company limited by guarantee. It is licensed by the Secretary of State to omit the word "Limited" from its name. The instruments governing the charity are the Memorandum and Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Trustees are the Members of the charitable company, but this entitles them only to voting rights. The total number of members at 31 March 2023 was 11 (2022: 8).

KIDS has 4 subsidiaries. KIDS Trading Company Limited, is a dormant company limited by guarantee registered in England and Wales. Support Education Respite Care for Children, Kidsactive, and Strut Limited are all charities and companies limited by guarantee, with no share capital, registered in England and Wales. All three are dormant.

Organisation

The charity is governed by the Board of Trustees. The Board consists of not fewer than 5 persons nor more than 16 persons appointed by the Trustees. Trustees are required by the Memorandum and Articles to endeavour to ensure a minimum of one half of the Board consists of people with lived experience of disability at the time of their appointment as a trustee.

The Board meets formally at least quarterly and holds a strategic away-day with the Executive Leadership Team once a year.

The Board has established a Finance & Audit Committee to support it in its responsibilities for ensuring the adequacy of financial management, internal control and financial governance arrangements, and that charitable funds are used efficiently and effectively. The Committee meets quarterly, and the Chair of the Committee is empowered by the Memorandum and Articles to convene additional meetings should these be required.

The Board appoints members of the Committee, which is made up of at least 4 and no more than 6 Trustees including the Treasurer and up to 2 independent members. The Board Chair may attend as an observer of the committee.

For the year ended 31 March 2023 the members of the Finance and Audit Committee were:

Stuart Fox, Treasurer (appointed 22 March 2023)
Nilamkumari Powar (appointed 22 March 2023)
Helen McShane (appointed 22 June 2023)
Olivia Marks-Woldman (appointed 5 October 2022)
Diana Sutton (appointed 24 June 2021; observer from 6 July 2022)
Chiz Onuora (Independent member appointed 24 June 2021)
Sanjay Nair, Treasurer (resigned 22 March 2023)
Richard Pogrel (resigned 11 January 2023)
Stephen Unwin (resigned 6 July 2022)

On 11 January 2023 the Board approved the terms of reference for a Governance, Nominations & Remuneration committee, and the committee's first meeting was held on 17 March 2023.

For the year ended 31 March 2023 the members of the Governance, Nominations & Remuneration Committee were Samantha Bowerman (Committee Chair), Anna Hamilton and Diana Sutton.

Appointments to the Board

The Board includes people with a range of professional skills including finance; human resources; voluntary sector leadership and management; digital; risk; law; national and local government; safeguarding; communications and external affairs. Several trustees have lived experience as parents or siblings of disabled children and young people.

Each Trustee must retire at the next board meeting once three years have passed since their appointment or last election. They are eligible for re-election or re-appointment for two further consecutive terms of three years provided that they do not serve for a period of more than nine years without a period of at least a year out of office.

Trustees are recruited following the identification of a gap in key skills and experiences or to directly replace retiring Trustees. The Governance, Nominations & Remuneration Committee leads a robust interview and appointment process, including input from a young people's panel. Candidates receive a full briefing pack about the function and responsibilities of being a Trustee and have the opportunity to meet the Chief Executive or the Chair before being appointed.

Trustee Induction and Training

New Trustees undergo an orientation process which includes a briefing on their legal obligations under charity and company law, Charity Commission guidance on public benefit, the charity's Memorandum and Articles of Association, decision-making processes, the business plan and recent financial performance of the charity. Their induction includes sessions with the Chair, the Chief Executive Officer, other trustees and the executive

leadership team and a visit to a Kids' service. Trustees are encouraged to attend relevant external training courses or events.

The names of the Trustees of the charity at the date of this report are stated on page 1.

The Trustees are covered by qualifying third-party indemnity provisions which were in place throughout the year and remain in force at the date of this report.

Public benefit

In shaping our strategy and planning our services during the year ending 31 March 2023, the Trustees considered the Charity Commission's guidance on public benefit. They are satisfied that the main activities undertaken to further the charity's purposes for the public benefit are the diverse range of information, advice, mediation and support in-person and on-line services provided to disabled children, young people and family members in England.

Management

The Trustees are responsible for the high-level strategic development and direction of the charity. The day to day management of the charity, including employees and financial matters, is delegated to the Chief Executive (Katie Ghose), supported by an Executive Leadership Team comprising of the Chief Operating Officer (Helen Ellis appointed 9 January 2023), Director of Fundraising & Engagement (Claire Coussins appointed 30 May 2022) and the National Operations Director (Katherine Shaw). The total remuneration for key management can be found in note 9.

Employment of disabled people

At 31 March 2023, Kids had 258 employees and 353 sessional workers. The charity is committed to full and fair consideration of disabled applicants; to supporting the training, career development and promotion of disabled persons employed by the charity including those who become disabled or disclose their disability during their employment. To support these aims, our policy states: "Kids strives to be inclusive and diverse, a place where we can ALL be ourselves. Kids recognises and celebrates not only the differences between identities but within identities and how lived experiences can influence and support the work we do. We value the different perspectives that people bring to the workplace, including their race, belief, socio-economic status, disability, gender, age, sexuality or culture."

In advertising we state that we particularly welcome applications from disabled people or people with lived experience of disability. We demonstrate our willingness to make reasonable adjustments to enable disabled candidates/staff to access and participate in the recruitment process (for example we make our adverts accessible, and where required/ requested, will make application forms available in alternative formats, i.e. large print). Kids encourages applications from disabled people by offering any disabled person who meets the person specification an interview.

If required, support is provided to disabled applicants to complete an application form. Hiring managers are directed to the in-house Careers team to understand what support we can provide.

Kids works in partnership with Access to Work in order to support disabled colleagues to start or stay in work. During the year this included training sessions, enabling a support worker and special aids and equipment, all funded by Access to Work.

We are in the process of reviewing our current online training provider. They meet the relevant accessibility standards, however we are looking to develop this further with a new provider to ensure our training is fully accessible to all.

Volunteers

To sustain reliable, safe and quality services for disabled children, we currently rely mainly on a combination of permanent and temporary skilled staff overseen by qualified managers. A total of 360 volunteers across the year, including students and corporate partners, generously gave their time to carry out valuable improvement, refurbishment and maintenance works at our adventure playgrounds and other sites.

Risk

The charity maintains a risk register outlining the major strategic, funding and operational risks. Committees review risks relevant to their remits and provide their assessment and any recommendations to the Board. The Board reviews the risk register at every meeting and also conducts an annual review of significant risks.

The principal risks and uncertainties facing the charity are income and financial sustainability. Specifically, the risk that income is insufficient to meet the costs of running safe, quality services causing Kids to deplete its reserves to sustain operations. Kids is already executing a clear plan to bring all contracted services into a sustainable position by March 2024. The charity has reviewed its costs and adopted clear, sustainable criteria for entering into new contracts or programmes. The charity is investing in the essential platforms to expand unrestricted income from public donations and making targeted investments in new paid-for services, to diversify future income.

Recruitment and retention is another key risk; in some locations making it difficult to sustain services at the level we are contracted for. We have now retained a specialist recruitment team member to support a number of targeted initiatives. These include targeted local recruitment and improvements to pay or benefits where there is evidence to support their impact in finding and retaining staff. Safeguarding risks relating to the charity's service users and protecting against Cyber incidents are other key areas of focus for the charity.

Having reviewed the major risks for the year ending 31 March 2023, in particular those relating to the services, operations and finances of the charity, the Trustees can state that proportionate and effective systems and procedures are in place to manage these risks.

Related Parties

Related parties of the charity include its subsidiary undertakings. A full list of the charity's subsidiary undertakings is disclosed in note 14 to the financial statements. All subsidiaries listed are included in the consolidated financial statements.

None of the Trustees receive any remuneration from their work with the charity.

A Conflicts Register is maintained by the Company Secretary to monitor and manage any potential conflicts of interest. Any conflicts are declared at the first board meeting at which the Trustee becomes aware of the potential conflict and at every Board meeting and are then recorded in the Conflicts Register. The Board considers all conflicts in line with the provision set out in the Company's Articles. The Trustees declare all interests on an annual basis.

Remuneration Policy

We endeavour to pay all our staff a fair and appropriate salary which ensures we attract and retain the right skills to have the greatest impact on advancing our vision whilst having to be balanced against the funds available to us.

Apart from the Executive Leadership Team's salaries, employees' and workers' pay is determined according to a fixed pay scale. All roles have a job description, and they are evaluated against a set criteria to determine their grade which in turn governs their pay.

On 22 March 2023, the Board approved a new pay and remuneration policy. Under the policy, the Chief Executive will recommend to the Governance, Nominations & Remuneration Committee the pay award for the staff team and the Executive Leadership Team and the Chair will recommend to the Committee the pay award for the Chief Executive Officer. The Governance, Nominations & Remuneration Committee will then make their recommendations to the Board.

In February of each year, when the Governance, Nominations and Remuneration Committee meets to consider whether to recommend a pay award to the Board, it will consider a number of sources including the Consumer Price Inflation index and external benchmarking.

Reserves Policy

The environment that KIDS operates within continues to go through significant change. Local councils' spending on disabled children's services continues to reduce (in the main) and future commitments are unpredictable.

The reserves policy and its application is reviewed at least annually. In March 2023 the Board reviewed the reserves policy and updated the minimum level of unrestricted reserves to 120 days of anticipated expenditure which would be £3.064m for the year ending March 2023. The Board considered a 3-6 months range as proportionate for a charity of Kids' size and scale. They decided that 120 days would reasonably allow a safety net to sustain services should income reduce during the year and allow in a worst-case scenario for an orderly close-down.

The Board did not consider it necessary to designate any material amounts from the reserves for specific purposes. This is an agile policy and with internal/external changes to the charity the monetary level may change from year to year, but the Board affirmed the principles within the policy as follows:

1. Liquidity - the charity's cash balance must not fall below £500,000.
2. Reserves – the level of unrestricted reserves must contain a minimum level equal to 120 days of anticipated expenditure.
3. Contract Risks – an ongoing analysis of risks associated with larger contracts must be continually assessed and an allocation be made within unrestricted funds if the risk is deemed highly likely.
4. Cessation of business – Although unlikely to happen an ongoing analysis of the going concern of the business will be conducted, and sufficient unrestricted reserves will be allocated for the purpose.
5. Capital Accumulation – a key part of the corporate strategy is to change the business model and to increase the level of fundraising income but to do this there will need to be an investment in infrastructure and fundraising. The policy allows an allocation of unrestricted reserves to be used once principles 1 to 3 have been considered. Any available unrestricted reserves remaining can be used to fund designated reserves that assist the charity in achieving its corporate objectives.

At 31st March 2023, the total funds held were £4,341m. £3.562m of these were unrestricted funds and the amount of restricted funds within the total funds was £779k. Unrestricted reserves at year end equated to 140 days' worth of expenditure, based on the actual expenditure during the financial year to 31st March 2023. The charity exceeded by 20 days the minimum required by its policy. No designated funds were held at year-end.

Investment Policy

Apart from the investments in the subsidiary undertakings, there are no investments other than cash. The group does not have any significant excess cash reserves and so its policy is to hold any surplus cash resources in low risk, interest bearing bank deposit accounts.

Going Concern

The financial position and performance of the charity and the group is detailed in the financial statements and accompanying notes which commence from page 24, together with a description of the principal risks and uncertainties faced by the charity on page 14.

The charity has acceptable financial resources: unrestricted funds have increased slightly from £3.558 million to £3.562 million. As a consequence, the Trustees have a reasonable expectation that the group is well placed to manage its business risks successfully and continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Fundraising

Kids supporters help our work in many ways, including through giving their time in volunteering at our services or at an event, making donations, participating in a challenge or special event, supporting via their social networks or leaving a gift in their will. Alongside this, a number of corporate partners and trusts give us their time and expertise on a pro-bono basis in addition to funding specific projects and engaging in employee fundraising activities.

We raise money by soliciting gifts from trusts and foundations, building partnerships with businesses, community groups and schools, supporting the public to raise money from their own fundraising initiatives and from sponsored sports activities, challenge events, special events such as gala dinners, through direct and digital marketing and from supporter gifts in wills.

We strive to fundraise respectfully, and we appreciate that supporting our work is a choice and we respect our supporters who make that choice.

We are compliant with the General Data Protection Regulation (GDPR), and we operate our fundraising activity in accordance with all relevant regulation.

Kids is a member of the Fundraising Regulator, taking our commitment to the highest standards of professional fundraising seriously and implementing recommendations on consent. We work carefully to comply with the Fundraising Code of Practice set out by the Fundraising Regulator and champion the standards they promote. Individuals registered with the Fundraising Preference Service are noted and excluded from communications.

Our team undergo appropriate training, including GDPR, and we ensure they understand how to ensure that any vulnerable individuals would not be adversely affected by our fundraising. We communicate directly with a small pool of donors and follow an opt in approach for email communications, and we use legitimate interest as the basis for some post and phone communications. The processes we follow and the frequency of communications, along with opt out mechanisms, ensure no unreasonable intrusion on a person's privacy; no unreasonable persistent approaches for the purpose of soliciting or otherwise procuring money or other property on behalf of the charity; and that no undue pressure is placed on a person to give money or other property.

The team is also encouraged in their professional fundraising development, staying up to date with best practice.

The majority of our fundraising activities are directly managed in-house meaning we have direct control over standards, and we ensure that our suppliers are acting to the standards we expect of them. We carry out due diligence on partners and monitor their activity closely. Where we hold commercial participation agreements, these contracts are monitored by the partnerships team who have regular meetings with the companies.

Details about our approach, our full privacy policy and our donor promise are on our website, and we actively encourage supporters to contact us with any feedback. We have a Fundraising Compliments, Comments and Complaints Procedure and Policy available on our website. Any fundraising complaints are logged, managed, and escalated in line with organisational policy. This year we received three complaints about fundraising activities; all were dealt with effectively and resolved internally.

Sale of Smile Centre

In October 2017, Kids acquired a new, purpose-built respite and activity residential centre for disabled children as part of the acquisition of Smile. No consideration was paid for the acquisition and the Smile Centre was valued at £5,070 million based on the costs of the build. It fitted well with the charity's strategy and existing local provision. However, it was not financially viable, in part because the local authority funding was not guaranteed and did not cover the full cost. The running costs of the building were very high, and recruitment was also an issue. All options were explored and for some time the centre was used by staff as a base for alternative services.

Trustees decided that sale and re-investment of funds in viable services was in the charity's best interests. A small pool of buyers expressed an interest due to the highly specialised nature of the building and it took time to attract a commitment. It was sold in April 2021 to a national care provider for £1.550 million. This was significantly less than the valuation conducted which was based on the costs of build rather than actual re-sale value. The Trustees obtained a report from a qualified surveyor in August 2020 which confirmed the sales price as reasonable and that the best terms had been obtained for the Charity. In the financial statements to 31 March 2021, the Smile Centre was impaired to its expected sales price and the property was subsequently sold in April 2021. At 31 March 2023 £196,345 had been invested in the charity's services, programmes and infrastructure and £1.3 million remained in the reserves.

Trustees Responsibilities Statement

The Trustees (who are also directors of KIDS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland". Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group 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 group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor and the disclosure of information to the auditor

So far as the Trustees are aware, there is no relevant audit information of which the group's auditors are unaware. The Trustees have taken all required steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Equality, diversity and inclusion

The charity is committed to the principle and practice of equal opportunities in employment for all employees, applications for employment, and board membership.

KIDS recognise that certain groups and individuals in our society are discriminated against for a variety of reasons, including their impairment or condition. We are committed to working towards eliminating any such discrimination in all aspects of our work and we value the individuality of all the children and young people we work with. We are committed to giving all KIDS service users every opportunity to safely express themselves and to achieve their highest potential. Within this ethos we do not tolerate bullying, harassment or discrimination of any kind.

This Trustees Report (including the Strategic Report) was approved by the Board and signed on its behalf by



Diana Sutton
Chair of Board
4th October 2023

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS

Opinion

We have audited the financial statements of KIDS (“the Parent Charitable Company”) and its subsidiaries (“the Group”) for the year ended 31 March 2023 which comprise the Consolidated and Parent Charitable Company Statement of Financial Activities, the Consolidated and Parent Charitable Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group’s and the Parent Charitable Company’s affairs as at 31 March 2023 and of the incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with international Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Parent Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group’s or Parent Charitable Company’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' report, other than the financial statements and our audit report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Parent Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the Directors of the Parent Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the

preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Groups' and Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Our assessment focussed on key laws and regulations the Group and Parent Charitable Company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Group and Parent Charitable Company and how the Group and Parent Charitable Company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Group's and Parent Charitable Company's control environment and how the Group and Parent Charitable Company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Group's and Parent Charitable Company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

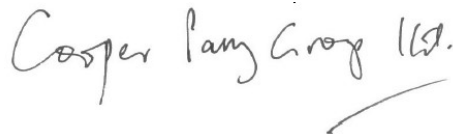
Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the Parent Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Parent Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parent Charitable Company and the Parent Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Glen Bott FCA

Senior Statutory Auditor

For and on behalf of:

COOPER PARRY GROUP LIMITED

Date: **23 October 2023**

Statutory Auditors

Cubo Birmingham, Office 401, 4th Floor, Two Chamberlain Square, B3 3AX

STATEMENT OF FINANCIAL ACTIVITIES

(including consolidated income and expenditure account) for year ending 31 March 2023)

	Notes	2023			2022		
		Unrestricted Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Restricted Funds £	Total Funds £
Income:							
Donations and legacies	3	333,639	745,235	1,078,874	317,144	812,864	1,130,008
Charitable Activities	4	8,094,664	12,989	8,107,653	7,247,635	0	7,247,635
Other Trading Activities	5	131,898	2,680	134,578	198,414	1,474	199,888
Investments	6	68,013	0	68,013	1,752	0	1,752
Other		52,860	0	52,860	64,360	0	64,360
Total Income		8,681,074	760,904	9,441,978	7,829,305	814,338	8,643,643
Expenditure:							
Raising Funds	7	600,092	0	600,092	560,053	0	560,053
Charitable Activities	7	8,162,555	557,568	8,720,123	7,392,243	694,104	8,086,347
Total Expenditure		8,762,647	557,568	9,320,215	7,952,296	694,104	8,646,400
Net Income / (Expenditure)		(81,573)	203,336	121,763	(122,991)	120,234	(2,757)
Revaluation of Fixed Assets		0	0	0	0	0	0
Gains / Losses on Disposal of Fixed Assets		0	0	0	(7,959)	0	(7,959)
Transfers	19	85,724	(85,724)	0	63,080	(63,080)	0
Net Movement in Funds		4,151	117,612	121,763	(67,870)	57,154	(10,716)
Reconciliation of Funds:							
Total Funds brought forward		3,558,129	661,949	4,220,078	3,625,999	604,795	4,230,794
Total funds carried forward	19	3,562,280	779,561	4,341,841	3,558,129	661,949	4,220,078

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 page 27 to 40 form part of these financial statements.

BALANCE SHEET

For the year ended 31 March 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Fixed assets					
Tangible assets	13	650,629	615,995	650,629	615,995
Investments	14	-	-	100	100
Total Fixed assets		650,629	615,995	650,729	616,095
Current assets					
Debtors	15	1,346,017	832,249	1,346,017	832,249
Cash at bank and in hand	21	3,563,586	3,735,553	3,563,586	3,735,553
Total Current assets		4,909,603	4,567,802	4,909,603	4,567,802
Liabilities					
Creditors falling due within one year	16	(1,218,391)	(963,719)	(1,218,491)	(963,819)
Net Current assets		3,691,212	3,604,083	3,691,112	3,603,983
Total assets less current liabilities		4,341,842	4,220,078	4,341,842	4,220,078
Net assets		4,341,841	4,220,078	4,341,841	4,220,078
The funds of the charity:					
Restricted income funds		779,561	661,949	779,561	661,949
Unrestricted income funds		3,562,280	3,558,129	3,562,280	3,558,129
Total charity funds	19	4,341,841	4,220,078	4,341,841	4,220,078

The consolidated financial statements of KIDS, registration number 01346252 on pages 24 to 40 were approved by the Board on 4th October 2023 and signed on its behalf by:



Diana Sutton
Chair of Trustees

STATEMENT OF CASH FLOWS

(including consolidated cash flow statement) For the year ended 31 March 2023

	Notes	Group 2023	Group 2022	Charity 2023	Charity 2022
		£	£	£	£
Cash flows from operating activities					
Net cash provided by operating activities	23	(145,917)	398,166	(145,917)	398,166
Cash flows from investing activities					
Interest Received		68,013	1,752	68,013	1,752
Payments to acquire fixed assets		(90,722)	(89,272)	(90,722)	(89,272)
Proceeds from sale of fixed assets		0	1,550,000	0	1,550,000
Net cash (used in) investing activities		(22,709)	1,462,480	(22,709)	1,462,480
Cash flows from financing activities					
Repayment of loans		0	0	0	0
Interest Paid		(3,341)	(2,179)	(3,341)	(2,179)
Net cash provided by (used in) financing activities		(3,341)	(2,179)	(3,341)	(2,179)
Change in cash and cash equivalents in the reporting period		(171,967)	1,858,467	(171,967)	1,858,467
Cash and cash equivalents at the beginning of the reporting period		3,735,553	1,877,086	3,735,553	1,877,086
Cash and cash equivalents at the end of the reporting period	21	3,563,586	3,735,553	3,563,586	3,735,553

NOTES TO THE FINANCIAL STATEMENTS

1. Legal Form

KIDS is a registered charity (Charity number: 275936) and is a private company limited by guarantee (Company number: 01346252), incorporated in England and Wales and domiciled in England. The registered office is 249 Birmingham Road, Wylde Green, Sutton Coldfield, B72 1EA. The principal activity of the charity during the year was that of the provision of services for disabled children and young people.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1. Basis of Preparation

The financial statements cover the period 1 April 2022 to 31 March 2023.

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) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KIDS meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note(s).

The financial statements are presented in sterling, which is the functional currency of the group and charity. All values are rounded to the nearest £1 except where otherwise indicated.

2.2. Group financial statements

The group financial statements include the financial statements of the parent company and all of its subsidiary undertakings on a line by line basis, all of which are made up to 31 March 2023. The charity has taken exemption from presenting its unconsolidated statement of financial activities under section 408 of Companies Act 2006.

The activities of the Group and Charity are the same and therefore the SOFA (Statement of Financial Activities) stated is the same for the Group and the Charity.

2.3. Preparation of the accounts on a going concern basis

At the balance sheet date the group had a significant cash balance and strong net current asset position.

The financial forecasts prepared by the Trustees show that the group will be able to operate within the facilities available to it.

On that basis, the Trustees have prepared these financial statements on a going concern basis.

2.4. Income

Income by way of donations, legacies and gifts is recognised in full in the statement of financial activities when the group is entitled to receipt, which is usually when the cash is received. Gift Aid refunds on donations are recognised on an accruals basis.

Voluntary income by the way of grants is credited to the statement of financial activities in the year in which it is received unless otherwise stated under the terms of the application or issue.

Income for the delivery of our work with disabled children and young people through contracted services and performance related grant funding is recognised in the statement of financial activities in the year in which it is receivable and the service has been delivered. Income received which is clearly specified for a future accounting period or for services not delivered by the year end is carried forward as deferred income.

Income received by the way of parental contributions and Nursery/After School Club fees are recognised on a cash basis.

Investment income by the way of bank interest is recognised when it is earned on an accruals basis.

2.5. Expenditure

Expenditure is charged to the statement of financial activities in the period that it is incurred. This includes attributable VAT where it cannot be recovered. Expenditure is classified under the following activity headings:

Cost of generating voluntary funds

This is direct expenditure incurred on fund-raising applications and activities related to the generation of voluntary donations plus a proportion of support costs.

Cost of activities for generating funds

This is direct expenditure incurred on activities related to generating funds through fundraising events and the sale of donated goods plus a proportion of support costs.

Costs of Charitable Activities

This comprises all direct costs which have been incurred by the group in providing care services and meeting its charitable objects.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, HR, IT and governance costs which support KIDS operational services.

2.6. Allocation of costs

Costs directly attributable to the activities above are allocated to the activity to which they relate. Central support costs are then allocated to the activities in a proportion based on the total direct expenditure of each activity.

2.7. Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation excluding Freehold and Long Leasehold buildings which are revalued every 5 years.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the basis as follows:

Asset Category	Annual rate
Freehold land	Nil
Freehold buildings	Nil Revaluation every 5 years
Leasehold property and improvements	Nil Revaluation every 5 years
Office equipment/fixtures and fittings	20% straight line
Playground structures	* Over the period of the lease
IT equipment and software	20%-25% straight line
Motor vehicles	25% straight line

Assets under construction are not depreciated.

* Where there is no formal lease agreement for the tenancy of the respective playground, the structures are depreciated at 20% straight line.

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

2.8. Investments

Investments are stated at cost less provision for permanent diminution in value.

2.9. Operating Leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged on a straight-line basis over the lease term.

2.10. Funds

Unrestricted funds are those which are available for use at the discretion of the Board of Trustees, in furtherance of the general objectives of the group. The Board may, at its discretion, set aside unrestricted funds for specific future purposes and these are referred to as Designated Funds. Where such funds are no longer required for the intended purposes they are released to general unrestricted reserves.

Restricted funds are those which can only be used for purposes specified by the donor, or which have been raised under the terms of a specific appeal. Direct expenditure, which is for the specified purpose, is charged against the fund together with an appropriate allocation of management and support costs.

2.11. Financial Instruments

The group only enters into basic financial instruments transaction that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measure at present value of the future cash flows and subsequently amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised costs are assessed at the end of each reporting period for objective evidence of impairment, if objective evidence of impairment is found, an impairment loss is recognised in the Consolidated Statement of Financial Activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the group would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.12. Pensions

The group operates two defined contribution pension schemes (and paid into one further scheme during the year). The assets of the schemes are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable under the schemes by the group. There is no liability under the schemes other than the payment of those contributions.

The pension costs are allocated between unrestricted and restricted reserves using the employees' time allocation when working on the various activities of the group. Any closing liability would be attributed to the unrestricted reserves at the year end.

3. Income from donations and legacies

	2022-23			2021-22
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Donations	224,829	70,507	295,336	352,848
Grants	65,689	674,728	740,417	730,844
Legacies	43,121	0	43,121	46,316
	333,639	745,235	1,078,874	1,130,008

Details of significant donations received in the year are provided on page 41. Of the £1,130,008 income received in 2022, £317,144 was allocated to unrestricted funds and £812,864 was allocated to restricted funds.

4. Income from charitable activities

	2022-23			2021-22
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Work with disabled children and young people	8,085,154	12,989	8,098,143	7,246,785
Associated charitable work				
Training Courses and Products	9,510	0	9,510	850
	8,094,664	12,989	8,107,653	7,247,635

Income from work with disabled children and young people analysed by KIDS region.

	2022-23			2021-22
	Unrestricted	Restricted	Total	Total
	£	£	£	£
London East & North	1,773,668	0	1,773,668	1,618,564
London West & South	1,653,360	0	1,653,360	1,615,552
South East	0	0	0	15,480
South West	225,074	0	225,074	214,433
Central	789,853	0	789,853	777,669
Yorkshire	927,339	2,748	930,087	675,549
Lincolnshire	693,907	10,241	704,148	686,108
DFE / National Projects	2,021,953	0	2,021,953	1,643,430
	8,085,154	12,989	8,098,143	7,246,785

All of the income amounting to £7,246,785 received in 2022 was allocated to unrestricted funds.

5. Income earned from other activities

	2022-23			2021-22
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Events Income	131,898	2,680	134,578	190,459
Commission from the sale of Christmas cards	0	0	0	9,429
	131,898	2,680	134,578	199,888

6. Investment Income

Investment Income relates to bank interest received 2022-23 £68,013 (2021-22 £1,752) held in Unrestricted Funds.

7. Analysis of expenditure on charitable activities and raising funds

	2022-23				2021-22
	Direct Staff Costs	Other Direct Costs	Support Costs	Total	Total
	£	£	£	£	£
Generating Voluntary Income	294,237	44,522	45,559	384,318	342,075
Activities for generating funds	147,119	43,013	25,642	215,774	217,978
Raising Funds	441,356	87,535	71,201	600,092	560,053
Work with disabled children and young people	6,118,074	1,458,446	1,018,951	8,595,471	8,086,347
Associated charitable work	0	109,874	14,778	124,652	0
Charitable Activities	6,118,074	1,568,320	1,033,729	8,720,123	8,086,347

Expenditure for work with disabled children and young people analysed by KIDS region

	2022-23				2021-22
	Direct Staff Costs	Other Direct Costs	Support Costs	Total	Total
	£	£	£	£	£
London East & North	1,367,245	319,150	226,800	1,913,195	2,017,845
London West & South	1,101,263	241,615	180,601	1,523,479	1,618,711
South East	-	(3,942)	(529)	(4,471)	54,531
South West	99,474	14,113	15,276	128,863	243,139
Central Midlands	617,783	171,857	106,197	895,837	844,190
Yorkshire	680,043	169,108	114,201	963,352	721,841
Lincolnshire	593,438	138,616	98,452	830,506	770,804
DFE / National Projects	1,658,828	407,929	277,953	2,344,710	1,815,286
	6,118,074	1,458,446	1,018,951	8,595,471	8,086,347

Of the charitable activities expenditure of £8,720,123 (2021-22 £8,086,347) £557,568 (2021-22 £694,104) related to restricted expenditure and £8,162,555 (2021-21 £7,392,243) related to unrestricted expenditure.

8. Analysis of governance and support costs

	2022-23			2021-22
	Staff Costs	Other Costs	Total	Total
	£	£	£	£
Chief Executive Office	160,335	63,630	223,965	198,407
Finance and Payroll	300,849	91,054	391,903	300,120
Human Resources	236,200	94,236	330,436	230,279
IT Infrastructure	94,294	27,151	121,445	156,746
Governance	17,815	19,366	37,181	36,402
	809,493	295,437	1,104,930	921,954

9. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2022-23	2021-22
	£	£
Wages and salaries	6,209,313	5,997,755
Social security costs	524,451	408,073
Pension contributions	109,404	106,241
Agency and contract staff	525,755	316,005
	7,368,923	6,828,074

The average number of full time equivalent employees, and average headcount during the year, analysed by category

	2022-23	2022-23	2021-22	2021-22
	FTE	Headcount	FTE	Headcount
Staff engaged in generating funds	12	17	10	13
Staff engaged in direct charitable activities	152	273	158	224

Management and support staff	19	29	21	25
	183	319	189	262

Included in staff costs are amounts paid to casual workers who are engaged in direct charitable activities on a sessional basis. The average number of full time equivalent casual workers equated to 41 (2022:54).

Included in wages and salaries are redundancy costs in the year of £59,577 (2022: £Nil).

	2022-23	2021-22
£60,000 to £70,000	1	1
£70,000 to £80,000	1	1
£80,000 to £90,000	1	-
£90,000 to £100,000	1	1

Total contributions made to defined contribution schemes on behalf of the higher paid employees in 2022-23 was £6,485 (2021-22 £5,492). At 31 March 2023 retirement benefits were accruing to the higher paid employees under defined contribution schemes.

The total cost of key management is £437,888 (2021-22 £308,765).

No Trustee of the charity received any remuneration for services performed on behalf of the charity or group. During the year ended 31 March 2023 two Trustees received reimbursed travel expenses totalling £322.09 (2022: two Trustees, travel expenses £51.50).

10. Pension Costs

The charity participates in a defined contribution pension's scheme administered externally. Membership of the scheme is available to employees satisfying qualifying conditions. Payments made to the fund are charged annually in the financial statements. The pension cost charge amounted to £109,404 (2022: £106,241). At the year end there was £21,032 in unpaid contributions (2022: £20,115).

From 1 October 2018 there were a number of staff who had TUPE'd across from another organisation who are entitled to be in the NHS Pension.

11. Auditor Fees

The auditor fees include audit fees for 2022/23 £24,900 inclusive of VAT, (2021/22 £21,000). Fees paid to our auditors in respect of non-audit services during the year was £2,100 (2021/22 nil).

12. Related Party Transactions

Advantage has been taken of the exemption conferred by paragraph 3(c) of Financial Reporting Standard 102 paragraph 33.1 whereby transactions with entities that are part of the same group do not require disclosure in the financial statements.

During the 2022/23 financial year there was 1 related party transaction (2021/22 1 related party transaction).

Stephen Unwin (Former Chair and trustee until 6th July 2022) has confirmed that his son works as a sessional worker at Hackney Playground. The rate of pay was at a standard rate for the role taken.

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

All Freehold and Long leasehold properties were valued as at 1 April 2018. The properties were valued by Lambert Smith Hampton. The reports and valuations have been prepared in accordance with the Royal Institution of Chartered Surveyors ('RICS') Valuation – Professional Standards UK January 2014 (revised April 2015), also known as the 'Red Book', the International Valuation Standards ('IVS') 2017 and the Red Book – the RICS Valuation, Global Standards 2017;

- The valuations have been prepared in accordance with the current requirements of UK Generally Accepted Accounting Principles (UK GAAP)
- With reference to the Financial Reporting Standards (FRS), in particular FRS 102,
- As well as relevant Statements of Recommended Practice (SORP).

The carrying amount for each class of property that would have been recognised had the assets been carried at historical cost would have been:

Freehold Land and Buildings	£600,258
Long Leasehold Property	£287,934
Total	£888,192

Fixed Assets of the group and charity.

	Land and Buildings	Other	Total
	£	£	£
Cost			
At 1 April 2022	766,618	1,548,584	2,315,202
Additions	39,996	50,727	90,723
Revaluation	-	-	-
Disposals	-	-	-
At 31 March 2023	806,614	1,599,311	2,405,925
Depreciation			
At 1 April 2022	219,545	1,479,662	1,699,207
Charge for year	26,230	29,859	56,089
Revaluations	-	-	-
Disposals	-	-	-
At 31 March 2023	245,775	1,509,521	1,755,296
Net book value			
At 31 March 2023	560,839	89,790	650,629
At 31 March 2022	547,073	68,922	615,995

Land and Buildings of the group and charity.

	Freehold land and buildings	Long Leasehold property	Short Leasehold improvements	Total Land and Buildings
	£	£	£	£
Cost				
At 1 April 2022	342,175	147,572	276,871	766,618
Additions	-	-	39,996	39,996
Revaluation	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	342,175	147,572	316,867	806,614
Depreciation				
At 1 April 2022	-	18,383	201,162	219,545
Charge for year	-	-	26,230	26,230
Revaluations	-	-	-	-
Disposals	-	-	-	-
At 31 March 2023	-	18,383	227,392	245,775
Net book value				
At 31 March 2023	342,175	129,189	89,475	560,839
At 31 March 2022	342,175	129,189	75,709	547,073

Other Fixed assets of the group and charity.

	Motor Vehicles	Playground structures	Office equipment, fixtures and fittings	IT equipment and software	Total Other
	£	£	£	£	£
Cost					
At 1 April 2022	82,564	458,421	695,565	312,034	1,548,584
Additions	-	-	50,727	-	50,727
Revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2023	82,564	458,421	746,292	312,034	1,599,311
Depreciation					
At 1 April 2022	82,564	434,411	653,595	309,092	1,479,662
Charge for year	-	9,160	18,368	2,331	29,859
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 March 2023	82,564	443,571	671,963	311,423	1,509,521
Net book value					
At 31 March 2023	-	14,850	74,329	611	89,790
At 31 March 2022	-	24,010	41,970	2,942	68,922

14. Investments

Investments of the charity

	2023	2022
	£	£
Market Value	100	100
Historical Cost	100	100

Investments relate to the 100% share capital of KIDS Trading Company Limited, a dormant company limited by guarantee registered in England and Wales.

KIDS is also the sole member of Support Education and Respite Care for Children, Kidsactive and Strut Limited, all of which are charities and companies limited by guarantee, with no share capital, registered in England and Wales. All three of these charitable companies are dormant.

	Net assets (deficit)		Surplus (deficit)	
	2023	2022	2023	2022
	£	£	£	£
Support Education and Respite Care for Children (Smile)	0	0	0	0
Kidsactive	0	0	0	0
KIDS Trading Company Limited	100	100	0	0
Strut Limited	0	0	0	0

15. Debtors

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	899,593	402,209	899,593	402,209
Other Debtors	9,612	10,330	9,612	10,330
Prepayments and accrued income	436,812	419,710	436,812	419,710
	1,346,017	832,249	1,346,017	832,249

16. Creditors: amounts falling due within one year

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Trade Creditors	187,502	92,496	187,502	92,496
Social Security and other taxation	160,544	101,587	160,544	101,587
Other creditors*	44,444	62,063	44,544	62,163
Accruals	268,958	316,078	268,958	316,078
Deferred Income**	556,943	391,495	556,943	391,495
	1,218,391	963,719	1,218,491	963,819

*Includes funds held as an agent on behalf of Hull City Council 2023: £Nil (2022: £15,140).

**Deferred income comprises income that has been invoiced and/ or receipted but relates to the next financial year.

17. Deferred Income

Group and Charity

	2023	2022
	£	£
Balance as at 1 April	391,495	201,005
Amount released to income earned from charitable activities	(391,495)	(201,005)
Amount deferred in year	556,943	391,495
Balance as at 31 March	556,943	391,495

18. Analysis of net assets between funds

Group

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Tangible fixed assets	650,629	-	650,629	615,995
Net current assets	2,911,651	779,561	3,691,212	3,604,083
	3,562,280	779,561	4,341,841	4,220,078

Charity

	Unrestricted Funds	Restricted Funds	Total 2022-23	Total 2021-22
	£	£	£	£
Tangible fixed assets	650,629	-	650,629	615,995
Investments	100	-	100	100
Net current assets	2,911,551	779,561	3,681,212	3,603,983
	3,562,280	779,561	4,341,841	4,220,078

19. Analysis of charitable funds

Group and Charity

	Fund 1 April 2022	Income	Expenditure	Transfers/ Other gains	Funds 31 March 2023
	£	£	£	£	£
Restricted funds					
London East & North	31,358	123,160	(74,427)	0	80,091
London West & South	3,000	10,790	(6)	0	13,784
South West	0	0	21	0	21
Central Midlands	152,159	58,930	(76,084)	(35,535)	99,470

Yorkshire	172,841	191,138	(118,314)	0	245,665
Lincolnshire	15,122	92,950	(64,066)	0	44,006
National Projects	185,859	273,936	(224,692)	(10,194)	224,909
Fundraising	0	10,000	0	0	10,000
Greystar contribution to Hayward building work	60,000	0	0	0	60,000
Nation Garden Scheme	41,610	0	0	(39,995)	1,615
	661,949	760,904	(557,568)	(85,724)	779,561
Unrestricted funds					
Capital reserve fund	173,686	0	(47,158)	90,722	217,250
Property Reserve	(381,451)	0	0	381,451	0
Funds held as custodian/ agent	15,140	5,000	(13,755)	0	6,385
General fund	3,750,754	8,676,074	(8,701,734)	(386,449)	3,338,645
	3,558,129	8,681,074	(8,762,647)	85,724	3,562,280
Total funds	4,220,078	9,441,978	(9,320,215)	0	4,381,841

The Restricted funds carried forward are made up of various fundraised and trust income that have not been spent during the financial year.

- London East & North includes money to be spent on services in Camden as well as the Hayward, Hackney, Wandsworth and Chelsea playgrounds.
- London West and South includes money to be spent on services in Southwark and Harrow as well as monies for the Russell House Respite Centre.
- Central Midlands includes money to be spent on wellbeing in Stockport, the Connected and Be Hear project in Warwickshire as well as the Orchard centre in Lye.
- Yorkshire include money to be spent on inclusion behaviour support, Family and Summer activities along with our Early Years and WASP projects.
- Lincolnshire includes money to be spent on the running of the Strut after school and holiday club along with monies for our Early support and learning provisions and Targeted positive activities and projects.
- National Projects include predominantly money to be spent on the Young Carers Group and a contribution to the new digital hub development. Along with monies for our YPEG East Riding and Yorkshire projects.
- Fundraising includes money towards our transition research project.

£85,724 of restricted money was spent on capital items and has been moved to the capital reserve fund to depreciate as the items purchased were specific and restricted although they are for general use.

Group and Charity

	Fund 1 April 2021	Income	Expenditure	Transfers/ Other gains	Funds 31 March 2022
	£	£	£	£	£
Restricted funds					
London East & North	58,492	128,248	(141,509)	(13,873)	31,358

London West & South	3,000	25,260	(25,260)	0	3,000
South West	0	6,000	(6,000)	0	0
Central Midlands	174,671	135,793	(138,895)	(19,410)	152,159
Yorkshire	96,570	183,003	(106,732)	0	172,841
Lincolnshire	25,343	78,494	(88,715)	0	15,122
National Projects	163,621	257,540	(186,993)	(48,309)	185,859
Greystar contribution to Hayward building work	60,000	0	0	0	60,000
Nation Garden Scheme	23,098	0	0	18,512	41,610
	604,795	814,338	(694,104)	(63,080)	661,949
Unrestricted funds					
Capital reserve fund	189,282	0	(78,676)	63,080	173,686
Property Reserve	1,168,549	0	(1,550,000)	0	(381,451)
Funds held as custodian/ agent	20,230	49,600	(54,690)	0	15,140
General fund	2,247,938	7,779,705	(6,268,930)	(7,959)	3,750,754
	3,625,999	7,829,305	(7,952,296)	55,121	3,558,129
Total funds	4,230,794	8,643,643	(8,646,400)	(7,959)	4,220,078

20. Operating lease commitments

	Group		Charity	
	2023	2022	2023	2022
	£	£	£	£
Land and buildings				
Expiring within one year	155,709	178,188	155,709	178,188
Expiring within two to five years	288,720	255,035	288,720	255,035
Expiring after five years	73,480	83,789	73,480	83,789
	517,909	517,012	517,090	517,012
Other				
Expiring within one year	15,747	24,188	15,747	24,188
Expiring within two to five years	14,324	24,673	14,324	24,673
Expiring after five years	0	5,443	0	5,443
	30,071	54,304	30,071	54,304

During the year £260,594 (2021-22 £234,481) was spent on operating lease commitments.

21. Analysis of cash and cash equivalents

Cash and Cash equivalents is all cash in hand 2023: £3,563,586 (2022: £3,735,553).

22. Post-balance sheet events

There are no Post-balance sheet events.

23. Reconciliation of net movement in funds to net cash flow from operating activities

	Group	Group	Charity	Charity
	2023	2022	2023	2022
	£	£	£	£
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	121,763	(10,716)	121,763	(10,716)
Adjustments for:				
Depreciation charges	56,089	84,543	56,089	84,543

Loss/(profit) on sale of fixed assets	0	7,960	0	7,960
Loss on the revaluation of fixed assets	0	0	0	0
Interest from investments	(68,013)	(1,752)	(68,013)	(1,752)
Interest payments	3,341	2,179	3,341	2,179
(Increase)/Decrease in debtors	(513,768)	164,437	(513,768)	164,437
Increase/(Decrease) in creditors	254,671	151,515	254,671	151,515
Net cash provided by (used in) operating activities	(145,917)	398,166	(145,917)	398,166

GIFTS AND GRANTS RECEIVED

The list below provides details of all voluntary donations over £5,000 or above received during the past two financial years by the charity.

	2022-23	2021-22
29th May 1961 Charitable Trust	8,000	8,000
Anonymous	5,000	
Axis Capital		5,000
Band Trust		80,000
BBC Children in Need	43,703	34,875
CNOOC	8,790	
Charles S French Charitable Trust		5,000
Co-op Foundation #iwill fund	39,806	
Covid 19 – Mental Wellbeing & Resilience Fund		41,481
Cranswick Country Foods		40,101
Credit Suisse	5,000	
Estate of the late David Skidmore	43,000	
East Riding of Yorkshire Council	6,000	
Edward Cadbury Trust		5,000
Elizabeth & Prince Zaiger Charitable Trust	6,000	6,000
Eveson Charitable Trust		20,000
Estate of the late Dennis Frederick Compton		13,817
Estate of the late Sybil Hunt		31,140
Expat Foundation		39,897
Frances and Alexis Prenn	5,000	
Gerald Micklem CT	6,370	
Fundraise Together	10,000	
Glebe Charitable Trust	25,000	5,000
Greystar Europe Ltd	104,052	49,900
Hampstead Wells and Campden Trust	9,378	
HEY Smile Foundation	5,000	
Help2Collect	6,000	
Hospital Saturday Fund	8,606	
Hull and East Riding Charitable Trust		5,000
Katten/APL		14,000
Kusma Trust		23,500
Kurt Geiger		37,280
Margaret Westwood Memorial Charity	5,000	
Meriem Laouiti	5,000	5,000
NHS Hampshire, Southampton and Isle of Wight CCG		20,000
National Lottery Community Fund	110,604	64,326
One Community	5,000	
Quartet Foundation		5,036
Royal Navy and Royal Marines Charity	61,250	33,400

Sandra Charitable Trust	30,000	30,000
Saphire Partners Limited		6,000
Scope CAF Resilience Fund	49,771	
Sir James Reckitt Charity	54,658	15,000
Sixth Street Europe LLP	10,000	
Skylarks Endowment	6,000	7,500
Stockport Local Fund		10,000
Sunlife Insurance	14,952	9,494
St Andrew Holborn Charities	17,964	11,200
The Adint Charitable Trust	10,000	
The Childhood Trust		5,000
The Bailey Thomas Charitable Trust		5,000
The Canbrick Charitable Trust	10,000	
The DMF Ellis Charitable Trust	5,000	
The Communication Consortium Grants Programme (funded by The Rayners Special Educational Trust)	18,273	
The Liz and Terry Bramall Foundation	5,000	
The London Marathon Grant		5,940
The Screwfix Foundation		7,608
The Step Up Fund via Big Give Donation	10,000	
The Three Guineas Trust	25,000	26,372
Tula Trust		5,000
Versus Arthritis/ Tackling Inequalities Fund	7,892	
White and Case		50,000
Young Londoners Fund	13,844	36,530
Youth Music	38,784	
Zochonis Charitable Trust	25,000	25,000
Zurich Community Trust		45,125

The Trustees wish to acknowledge with sincere gratitude all of the many donors and supporters whose generous financial help makes a considerable contribution to our ability to continue our work.

You can find out more about KIDS by visiting our website:

www.kids.org.uk

Follow us on Twitter:

www.twitter.com/kidscharity

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www.facebook.com/kidscharity

Follow us on Instagram:

www.instagram.com/kidscharityuk

Registered Address
KIDS
249 Birmingham Road
Wylde Green
Sutton Coldfield
B72 1EA

Tel: 020 7359 3635

Registered Charity No: 275936

KIDS

England & Wales - Charity number 275936

Accounts



Giving
disabled children
a **brighter future**

Annual Report 2021-2022:

A year of transition



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Company information

Company number

01346252

Charity number

275936

Registered office

7-9 Elliott's Place
London
N1 8HX

Trustees

Stephen Unwin, Chair (*resigned 6 July 2022*)

Diana Sutton, Chair (*elected 6 July 2022*)

Sanjay Nair, Treasurer

Sam Bowerman

Steven Clarke

Kerry Crichlow (*resigned 6 December 2021*)

Austin Erwin (*resigned 18 March 2022*)

Anna Hamilton

Mary-Rachel McCabe

Zoe Peden (*resigned 19 January 2022*)

Richard Pogrel

Company Secretary

Katie Ghose

Bankers

Barclays Bank plc
50 Pall Mall
London
SW1Y 5AX

Auditor

Cooper Parry Group Limited
Cubo Birmingham
Office 401
4th Floor
Two Chamberlain Square
B3 3AX





Chair's Welcome

2021-2022 was a year of joy and challenge, hard work and renewed optimism for the future at KIDS.

It came as a great relief to see more normal service resume after the constraints of the pandemic. But the truth is that KIDS kept most of its activities going through the darkest months, true to its commitment to disabled children, young people and their families. This has been a uniquely challenging time for everyone, and it has been inspiring to see how brilliantly our staff rose to the occasion.

In common with so many caring organisations, recruitment and retention of skilled and committed staff is hard, and KIDS is doing everything we can to make working for KIDS special.

It was also a year of reflection. After a period of wide-ranging consultation and some careful deliberation, KIDS has launched its new strategy, which combines a sober analysis of the difficulties we inevitably face, with a creative, empowering and positive vision for the future.

It is with huge pride that I step down as Chair of KIDS after six fascinating and rewarding years. It was the honour of a lifetime to lead the Board and I'm very grateful to so many for the trust they placed in me: trustees, staff, families, supporters and our many partners. And I'm delighted that Diana Sutton is taking up the reins: she brings real commitment to the cause with so many relevant skills and I know KIDS is in the best hands imaginable.

KIDS is an amazing charity. When my disabled son was young, KIDS stepped in and made all the difference. And so long as there are disabled children, young people and their families, KIDS will be needed, as a shining beacon of optimism, creativity, and decency, continuing to make a real difference.

Stephen Unwin
Chair until 6 July 2022

A Message from our new Chair

I would like to thank Stephen for his immense contribution to KIDS over the past six years.

In shaping our new strategy, Stephen championed the voices and views of disabled children and their families whom KIDS is here to support. It's an honour and a privilege to pick up the baton and help lead KIDS to deliver its ambitious new strategy. We want to increase the number of people we reach tenfold and to continue to provide vital and new support. I want to use my experience to amplify young people's voices to become agents of change, and to ensure that the voices of disabled children, young people and their families are and remain at the forefront of the organisation's work. At the same time, we need to ensure that we are sustainable so that we can continue to provide services in these financially challenging times. And I would like to thank every single donor and partner. Your generosity makes it possible to continue our practical, creative and life-changing support.

My thanks also to all our staff and volunteers for their dedication and commitment to KIDS work, keeping vital services going during the on-going interruptions caused by the pandemic. Finally I would like to thank our current and outgoing trustees for their service to KIDS.

Diana Sutton
Chair from 6 July 2022



KIDS have continued to support me in different areas of my life; encouraging me, motivating me and believing I can do more and be more. Now I live independently, help teach other young disabled people to ride horses and am more confident in having the future I want and deserve."

- Georgia Chambers, a young service user



Chief Executive's Welcome

Welcome to our review of the year. During 2021, we took stock, regrouped and reshaped our charity to develop an ambitious new strategy to meet future challenges. Our incredible team delivered almost 225,000 hours of support, over 40,000 hours of online support across all our services, working with almost 15,000 disabled children, young people and their families.

This period saw many adaptations and learning - for KIDS as a charity and for the families we work with. We didn't shy away from the challenges the covid pandemic continued to throw up, or the challenge of ensuring financial stability. The adaptability of our teams during this period has been impressive and everyone at KIDS should feel incredibly proud of our achievements in a tough climate.

I love visiting KIDS services, and our early years settings are especially fun (sandpits and water play are personal favourites!). A special memory this year comes from our specialist SEND nursery in the Midlands. Parents of under-5s are often anxious about a mainstream primary school's abilities to meet their child's needs and our staff take the time to listen and support them on their journey to identify and secure an appropriate placement. One of the children I met now spends part of the week with KIDS and part of the week in a mainstream nursery. The arrangement is working well and as a result the family is openly considering a mainstream school as an option. Every child is different and it's fantastic to see how by collaborating with families and other providers, we can open up opportunities to find the right place for them to thrive.

Our new strategy

After reflecting on the insights and experiences of children, young people and their families, and listening to colleagues inside and outside KIDS, in March 2022 I was delighted to launch 'Support, Empower, Sustain', our new strategy for 2022-2027.

In five years' time we plan to:

- Have a strong digital presence to complement our vital face-to-face services,
- Have developed a KIDS community of supporters and a new policy and advocacy role for the charity,
- Be operating sustainably,
- Be driven forward by disabled children and young people to achieve equal rights and opportunities and a more inclusive society for all,
- Have achieved a tenfold increase in the people we reach from 12,000 to 120,000,
- Be impacting the lives of more disabled children, young people and families than ever before.

As part of our strategy review, we renewed our vision and mission, to crystallise our commitment to disabled children and young people's rights and opportunities. Our mission has two elements: 1. To provide disabled children, young people and their families with practical, life-changing and creative support and 2. To empower disabled children and young people, to amplify their voices and to champion their rights.

KIDS has practical 'on the ground experience' from 50 years of working alongside children, young people and their families which we know could make a difference to policies, practices and systems if shared more widely. Already, this year I have been increasing our presence in national policy debates and in Parliament, making the case for the system to work for children and families (and not against them as they often experience when trying to navigate the system). Our new strategy commits us to developing a 'Speak Up' programme which will see us collaborate with others to secure stronger systems and resources so that no disabled child is left behind. We will amplify the voices of disabled children and young people, young carers and their families, support them to become agents for change and help to drive KIDS forward to achieve equal rights and opportunities. We'll be increasingly pro-active at influencing national and regional policy and practice, advocating for reform at every level.

A new era

As we start to deliver our new strategy it is time for us to bid farewell to our Chair since 2016, Stephen Unwin, and welcome Diana Sutton as our new Chair. On behalf of everyone at KIDS we thank Stephen for all of his time, wise words, care and exemplary leadership. We're delighted to welcome Diana as our new Chair. Diana, a KIDS trustee since 2020, brings extensive experience of charitable leadership and a real passion for involving children and young people in our next chapter.

I am so appreciative of the exceptional work of everyone at KIDS over the past year. Across England, colleagues displayed an empathetic and can-do attitude, working together as 'One Team KIDS'. Staff, trustees, volunteers, donors, funders, corporate partners, supporters and allies were enormously generous with their time, money and dedication. We ended the year in March 2022 with a wonderful Gala event, where we celebrated the last 50 years and shared exciting ideas for new initiatives. These include a new national digital hub to connect more disabled young people with their peers and with KIDS; new models of support to transform outcomes for under-5s with special educational needs, and for teenagers moving into adulthood and a pilot 'Navigator' - a named, single point of contact working with families to support them to access their entitlements.

Demand is rising, budgets are stretched and the Special Educational Needs and Disability (SEND) system requires urgent reform. It's a tough environment for any disabled child, young person or their family to secure the support they need to flourish, but I know that we have the expertise, creativity and determination to rise to these challenges in the year ahead.

Katie Ghose
Chief Executive

Achievements

Our services

For more than 50 years, KIDS has provided a wide range of services nationally for disabled children, young people and their families. Our services cover three main areas: information, advice & family support; play and social; and learning and development.

Information, advice & family support includes:

- SENDIASS: The Special Educational Needs and Disabilities Information Advice and Support Services
- Special Educational Needs and Disability (SEND) Mediation and Disagreement Resolution Service
- Domiciliary care
- Keyworking
- Training for parents
- Children's rights and advocacy
- Young carers
- Early years health and wellbeing groups
- Autism services

Play and social includes:

- Adventure playgrounds
- Play schemes
- Holiday accommodation
- Short breaks
- Overnight short breaks
- Youth clubs

Learning and development includes:

- Early years provision
- Portage home based learning
- Transitions to adulthood
- Young people's engagement groups
- Young people's participation



15,000 people
benefitted from our help

We provided:



225,000 hours
of support



40,000 hours
of online support

Beneficiaries who responded to our National Annual Family Survey this year strongly agree or agree that:

our service is caring and friendly

94%

our staff are knowledgeable and professional

93%

they trust us to act in child's/family's best interests

92%

they are happy with our service

91%

They also said:



Life saver. Thank you. Above and beyond. Staff are amazing. Someone to speak to when needed. Nothing but gratitude.



If it wasn't for your help my children would still be out of education.



Without KIDS, my children would be isolated and would not have the opportunity to do enjoyable activities.



My daughter's worker goes above and beyond and I honestly don't know what we would have done the last few years without her help.



Without my worker I'm not sure I'd be here as I was suffering from bad mental health around all the pressure of being a single parent with a disabled child.



Wakefield Awareness Support Project is the best service for children and families with additional needs. This service should be showered with funding and resources.

Our five-year strategic plan

This year of reflection, regrouping, and renewal, saw KIDS come together to develop and launch our five-year strategic plan. It marks the start of an exciting new era and sets out our new vision of a society where disabled children, young people and their families enjoy equal rights and opportunities.

Our new mission has two key elements:

To provide disabled children, young people and their families with practical, life-changing and creative support.

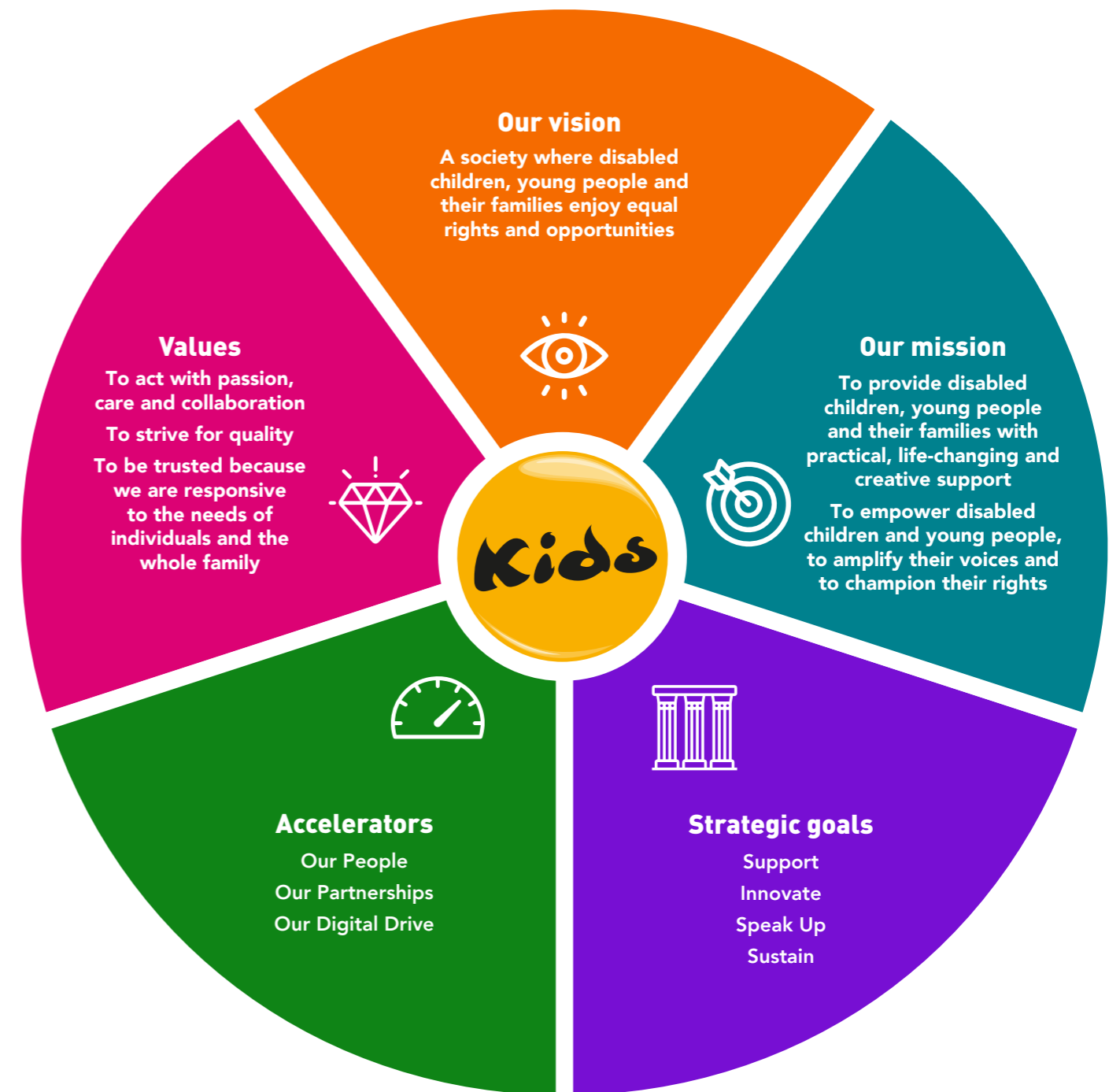
To empower disabled children and young people, to amplify their voices and to champion their rights.

Our new direction is firmly rooted in what disabled children, young people and their families are telling us they require, together with some important context and reflection on our 50 year journey. The strategy builds on KIDS' experience of providing practical and emotional support for children of all ages, from babies, through to young adults, in partnership with their families. It responds to the realities: that families still have to emphasise the negative to gain support, not what disabled children and young people can and do achieve; the chronic under-funding of disabled children's services which means that KIDS spends more on providing services than it receives and new pressures caused by the pandemic.

In our new strategy we outline how we will develop a strong digital presence to complement our successful face to face services, grow our KIDS community of supporters, initiate a new policy and advocacy role for the charity, and increase the number of disabled children, young people and families we work with from 12,000, to reach more than 120,000 people in 2027. Above all, disabled children and young people will be driving us forward to achieve equal rights and opportunities and a more inclusive society for all.



KIDS' strategy



The theme for our annual review this year is renewal. Renewal of our vision and mission, moving on from covid, and increasing the visibility of what we do and what we offer disabled children, young people and their families.

This year we launched our new strategy and in this report we highlight some of our key achievements over the year which align with our strategic goals of **Support, Innovate, Speak Up** and **Sustain**.



Support

This year we continued to work with families, communities, commissioners and other organisations to develop and deliver impactful and sustainable services. Practical support matters, but many families cannot access the services that will help their children to fulfil their potential. This year we have continued to strengthen our early years, play, mediation and the support we give to young carers.

Early Years

Our early years provision offers a range of services, which include early years education to ensure children develop, learn and are ready for school. We have expertise in developmental play in the home and in specialist creches. As part of our provision we also support parents to develop the necessary skills to help care for their children and promote their development.

Our staff team are very highly skilled and qualified and are experienced in working with children who have medical conditions such as epilepsy, asthma and children who require tube feeding and/or medication.

As part of this early years offering, we deliver nursery provision to over 100 children across two nurseries, one in Birmingham and one in Basingstoke.



Colby's Story



Colby was not meeting numerous milestones when he first started KIDS Nursery in September 2021. Aged two, he had only just started crawling and was unable to stand without full support.

I choose KIDS Nursery as it was recommended to me by his health visitor and numerous people from the team involved in and around Colby's care. I also sought advice from other parents as Colby was unable to communicate and sometimes exhibited some challenging behaviours.

Colby had been diagnosed with Cerebral Palsy, Global Development Delay and Periventricular Leukomalacia among a couple of other smaller diagnoses just before his second birthday. Thanks to the amazing team at KIDS working in partnership with us as a family and with the support from physio and Occupational Therapists, as well as reports from paediatricians and neurologists, we were able to tailor a plan to steer Colby in the right direction through various meetings – Colby is now three, and is able to cruise around a room, he's able to say many words and not get as frustrated with stuff he may not be able to do yet.

The KIDS team have been so fantastic; I couldn't sing their praises higher. Talking me through each stage, helping me move Colby on to a SEN placement as he was originally just funded for mainstream support, now also we are working towards an EHCP [education health care plan] for when he starts school in September 2023. The KIDS team have also talked through the process of school placements and what they believe would be best for Colby.

Jane and the team made Colby feel so welcomed, made him feel like he wasn't any different to any of the others more able in his class and have offered us so much support. Having a child with disabilities sometimes can be so difficult when you're having to take on all the different appointments and meetings that go hand in hand with that. Jane and the team made me feel like I wasn't alone and no question that I had was too silly."



Play

KIDS gave 317 disabled children 38,609 hours of play opportunity through our four specialist adventure playgrounds in London this year, as well as opening our doors to families, the local community and other professionals.

Our playgrounds offer adventurous child-led play in a safe, creative and stimulating environment. Supported by qualified and trained staff, we aim to provide all children using our playgrounds with equal access to all activities.

KIDS playgrounds vary in size however, they all have a wide range of equipment including soft play, zip wires, sensory rooms, nest swings, climbing frames, tree houses and bikes and trailers. They are all secure in a safe environment where children can explore freely.

Funding our playgrounds is a mix of statutory local authority funding, fundraised income and parent/family contributions. Our playgrounds can be found in the London Boroughs of Hackney, Wandsworth, Islington and Kensington and Chelsea.



All children need a place to play. They need space, informality, and freedom to move around and make a noise, to express themselves, to experiment and to investigate. Disabled young people need this freedom even more than others. In surroundings which stimulate their imagination and challenge them to face and overcome risks, they will be given opportunities to build their self-confidence and independence”.

- Lady Allen of Hurtwood



I love Hayward Adventure Playground. It has been a lifesaver for me as a single mum of three children, with one who has autism.” - Parent

While the equal opportunity to play is fundamental to our mission, our playgrounds offer so much more; often being the only service that is consistent in a child's life and stepping in to offer critical support when it is needed most, as experienced by Leo-Blake*.

Leo-Blake is 16-years-old, and has been attending our Islington playground since 2010. He has grown up at the playground, and many of our staff members have grown up with him.

Since the outbreak of covid, Leo-Blake's needs have become more complex. Due to increased levels of anxiety, Leo-Blake hasn't been attending school, and the only time that he will leave his house is to attend the weekly Sunday sessions at the playground.

At first, he was too anxious to even attend these sessions, however, we regularly sent staff members that he knew well round to his block of flats to wave at him from the balcony the day before he was due to attend. After a few weeks of this encouragement, Leo-Blake began to attend sessions again. His increased anxiety and isolation over the covid period have led to a complete regression in his functional skills.

Having previously been a chatty and engaged child, Leo-Blake no longer uses much verbal language unless talking to himself. Reports from home state that he spends most of his days sitting alone in his room rocking back and forth on his bed.

At the playground we are supporting Leo-Blake in his mental health by making sure that he has access to things that bring him joy. Leo-Blake's ability to access the playground has been essential in allowing him space and time to be outside and to engage with other activities, like scooting and dancing, that we know he loves.

Key staff members have been working closely with Leo-Blake's support network outside the playground to try to understand how to get him back to a place where he is accessing more services. As part of this transition, KIDS now provide a weekly individual tailored daytime session for him: first with KIDS staff members, then with staff and support workers from his school. We hope that it will encourage him to return to school and a more stable routine, and allow some respite for his dad who is Leo-Blake's sole carer.

*Name changed to protect anonymity.



Award-winning SEND Mediation

This year, KIDS' award-winning Special Educational Needs and Disability (SEND) Mediation and Disagreement Resolution Service, continued to go from strength to strength. We adapted to virtual mediation sessions during the pandemic by arranging video links or telephone conferences, and we continue to offer this service to those who need it. The number of families we have worked with to provide this valuable service continued to increase this year. We had almost 3,600 mediation referrals.

KIDS SEND mediation is free of charge for families, and is for children and young people with SEND (or who may have SEND), aged 0 to 25. We are, and have been, a leading and highly-regarded provider of this service to over 50 local authorities across England for almost 20 years. SEND Mediation and Disagreement Resolution is a statutory requirement for local authorities. It is a quicker and less formal way to resolve disagreements than going to Tribunal, saving time and pressure for all involved, and it can help rebuild relationships that may have broken down. We believe that high-quality mediation is a valuable part of the SEND system because it encourages collaborative problem-solving.



We both just wanted to say, thank you very much for being welcoming, kind and patient with us but most importantly with our child. He really did enjoy talking to you! There's not many people out there like you, so thank you for the service and care you provided when dealing with our situation it was much appreciated."



Many thanks. As you can appreciate this has been and remains an incredibly stressful time for my family and I but you and your organisation have acted with great compassion and humanity throughout, things which are sadly lacking elsewhere in this process. You have been extremely efficient and reliable throughout and on behalf of my family I wish you and your colleagues our heartfelt thanks and best wishes for the future."

What is SEND Mediation?

It is the process of an independent trained SEND Mediator supporting a discussion designed to help parties reach agreement over disputes surrounding SEND.



Young Carers

Through our young carers project, we support young carers between the ages of eight to 18, whose lives are restricted in some way because they are supporting a person who is ill, has a disability, mental illness or is misusing a substance. This could include a parent, sibling or close family member. Our support allows the young carer to take time out for themselves, socialise and cope with the demands placed on them as carers.

KIDS run regular clubs where young carers can safely talk about how they feel, meet other young carers, get support, advice and information as well as have some fun away from their caring responsibilities. We also provide holiday activities and occasional weekends away.

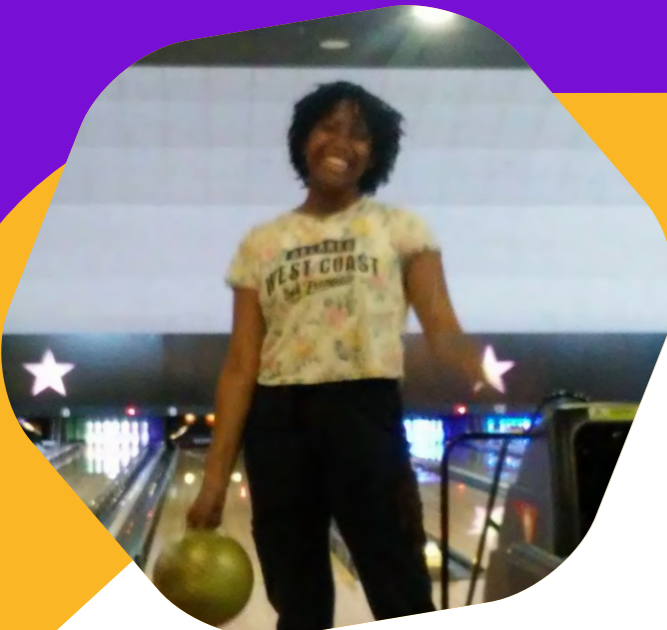
The project looks to match support with the needs of the young carer. The young carers' team visits every young carer and their family at home to design and plan support that meets individual needs and then, on an ongoing basis, we review the support plans to ensure that they reflect individual young carers' changing needs. We also work alongside schools to make sure they understand individual caring circumstances.

The services also provide accessible links to youth counselling and other agencies who can give expert advice and information on all issues that affect young carers.

The Royal Navy and Royal Marines Charity (RNRMC) have supported Naval families for many years. We currently hold a three year grant for £141,000 that allows the young carers group to provide bespoke support to Royal Navy and Royal Marines families.



Indie-Iris' Story



Mum, Camille said:



Indie-Iris started back at school after her dad went on deployment and she struggled quite a bit and started having anxiety attacks. Obviously, this was a very anxious time for us all with my added health concerns. KIDS has been instrumental in providing a stable and confidential avenue for Indie-Iris to be able to talk about her feelings. She has mentioned that one of the biggest things is having someone to talk to and the fact that when she is not at home it helps her to not think of her dad being away from home. She has returned from meetings in a much better place than she was and being able to meet with other children who are in the same position as she is, has allowed her to process things much better than previously. This has also allowed me to be at ease knowing that she has this space that is 'hers'. Thank you so very much."

Indie-Iris said:



Young carers help me by taking my mind off my dad, like when we go out or just having someone to talk to. It actually really helps me quite a lot even when he is here. When we went to the young carers festival it helped so much because I wasn't in the house, I was just out, it helps because I made new friends who feel and know what I am going through."

Indie-Iris cares for her mum who has a physical disability. Her dad is serving in the Royal Navy and is currently deployed.

In March, the family found out that Indie did not get her choice of secondary school. This was a stressful time as getting her to the school she was allocated would have been challenging due to her mum's health, and even more so when her dad is deployed. Also, all her friends and support network were going to a different school. The family were upset and stressed; they simply did not know what to do.

The carers project was able to support the appeal of the secondary school decision, by providing supporting letters explaining the impact that not getting into her chosen school would mean not only from being a serving forces family but also the risks associated with young carers falling behind in education due to their caring responsibilities, and the impact of being removed from her support network. All the evidence provided for the appeal helped to secure Indie's place at her chosen secondary school.

Indie fully engages with KIDS support sessions and leisure activities, voicing her opinions on preferred trips. We are able to provide opportunities that would be difficult for the family to provide. For example, at Easter Indie went to the theme park at Chessington for the first time. Day trips like this are difficult for the family, due to the exhaustion the day would cause for mum. Indie has a good relationship with staff, this ensures we are aware of her emotional state to support her fully. We provide one-to-one support when Indie is struggling when dad is deployed; especially when this falls in the holidays and this impacts her access to leisure activities.

SEND Navigator model of support

This year we built on our successful track record of innovation to test and scale new models of support, including our flagship SEND Navigator model. A named SEND Navigator is one point of contact for families who will assist them to access the support and entitlements they need, reduce families' isolation and lift the burden of stress. We know from this pilot we are delivering in Birmingham that it's a vital lifeline and support service for families.

Early help makes all the difference. From the moment a child with a disability receives a diagnosis, they and their family are plunged into a complex and often frustrating system where getting the right support can feel like an almost impossible task.

The SEND Navigator will support them through the health, social care and education maze ensuring access to early years entitlement and highlighting best practice, impact, and policy and service gaps.

SEND Navigators work at KIDS Family Groups (KIDS services that help parents to support their children). A parent taking part in our pilot project in Birmingham told us:



I was very stressed and tearful as I did not know how to get support with my living situation and having an older child with autism and a younger child that was also showing some behaviours. SEND Navigator supported us in accessing services that I did not know how to. I am less stressed now as I can see change happening and extra support for my children."

Support for parents is urgently needed in early years in particular, as it is an underrepresented area, with limited financial commitment from Government. For example, early years has been allocated just 3% of the Education Recovery Programme Funding to help support children's learning and development in the aftermath of covid. Early years provision is often caught up in a conflict between providing early years education and offering quality childcare, straddling education, health and social care. The early years sector is already under strain and the impact is magnified for children with SEND.

We want to continue the SEND Navigator pilot and extend it nationally, as we want every family with a disabled child to have a Navigator.

What is a SEND Navigator?

A named, single point of contact for families with a disabled child, providing one-to-one support at every stage, from pre-birth onwards.



Navigating help

A Senior Practitioner at Lakeside Family Group in Birmingham referred siblings Alex* and Ben* to KIDS due to concerns about Alex's behaviour and Ben not attending school.

Alex displayed aggressive behaviour towards family members and had a poor sleep pattern. They also displayed a lot of sensory seeking behaviours, including eating non-food items. Alex attended KIDS nursery.

Ben had very high anxiety, had previously struggled to settle at nursery, and was struggling to settle in reception, despite being on an extremely reduced timetable. During the period of support for the family, the transition plan broke down and Ben was removed from his school.

To support Alex's behaviour, the SEND Navigator:

- Signposted the parents to the occupational therapy helpline and gave advice about implementing the strategies offered.
- Created a sleep routine with parents and gave support and advice to implement it.
- Liaised with KIDS nursery to arrange a multi-agency meeting which included input from the occupational therapy and speech and language therapy team.

To support Ben, the SEND Navigator:

- Referred Ben to early years inclusion service (EYIS) and provided evidence for the EYIS worker to complete a SEND support provision plan.
- Successfully processed both Ben and Alex's autism assessments through liaison with the child development centre.
- Supported parents to apply for an alternative school placement and supported parents at an education health and care plan mediation meeting.
- Gave 1-1 learning sessions at KIDS Family Group.
- Supported parents to complete Ben's disability living allowance form.

*Names changed to protect anonymity



I feel less isolated now, before a lot of people I spoke to regarding my child's behaviour said it was him being naughty, however you educated me in understanding his behaviour better and why my child is displaying certain behaviours. I feel there is more support available for families and that I can ask for help."

Creating a new digital service

A stark feature of covid lockdown measures was the extent to which for many of us living, working and socialising online became 'the new normal'. At KIDS, however, we were acutely aware this was only half the story.

Our frontline staff continued to support families face to face - in nurseries, playgrounds and community settings, by adapting groups to one-to-one sessions or meeting outside when venues were available.

Other services, including mediation, were provided by telephone or online. An unexpected benefit was that some young people felt more able to participate in formal meetings about education plans than they had when in person as this felt less daunting than meeting face to face.

Quickly we could see the distinction between families who could easily access an online environment and the barriers which prevented others from doing so. Every family was under pressure, but disabled children and their families faced multiple additional challenges.

Digital access was a lifeline but also brought its own challenges – not enough devices or bandwidth; on-screen fatigue; dexterity needs or sensory impairments. We adapted 'in the moment', making videos for under 5s with Makaton; dropping off sensory packs to support the online experience; and providing tailored one to one support ahead of a group session online.

We commissioned a report for the Pears Learning Hub (a partnership between Pears Foundation and the Disabled Children's Partnership) to uncover the reality of digital experiences for disabled children, young people and their families during covid, and launched the 'Locked Out' report in August 2021. The report offered a snapshot of young people's digital lives and the adaptations of organisations around them. Uniquely, the report explains what digital disadvantage is, through the lens of disabled children and their families and shows us how it can be tackled to make services and other parts of society accessible for all.

Young People's Hub

Following this report, we looked at how we could better support and help bridge the digital divide with our young people. A brilliant example of this, and one that came directly from the young people we already work with, is our new digital hub, designed by young people for young people. They told us that they want a place that can give them information they can trust; ways to connect with other young people to share experiences or just have fun; opportunities to make their voices heard; and receive personalised support and advice when they need it most.

The design phase of our digital hub was completed this year. We will complete the build of the hub next year. It will provide young disabled people with a safe, accessible and welcoming space to get advice, learn skills, share their experiences, ask questions, and connect with others. It will reach new young people and enhance existing services.

We will launch our hub alongside a new KIDS website in 2023 and by 2024 these and other initiatives will be helping us to significantly increase the number of young disabled people connected with KIDS and with their peers.





Speak Up

This year we made a commitment to speak up about the issues affecting disabled children, young people and families and to empower disabled children and young people to be agents of change. This significant new element of our strategy will see the charity become increasingly proactive in influencing national and local policy and practice, by drawing on its frontline expertise and collaborating widely with other partners to amplify the voices of children and young people with SEND.

This year we worked with young people to help them achieve systemic improvement, through groups like Loud Mouths and Staying Positive. Taking our lead from our 'Locked Out' report, we involved young people from the start in co-designing our new digital hub, which will provide learnings for the co-design and delivery of other services in partnership with children and young people.

Once again, we took an active role in several disability and SEND coalitions and partnerships. We continued to co-chair the Digital Services Consortium with Sense and contributed to a collection of case-studies on digital services provision by charities serving disabled or seriously ill children and their families. We articulated how digital access is a right, not a luxury and the interventions we believe could be most impactful in making this a reality.

We started to establish a distinctive KIDS voice on the importance of community provision, such as short breaks and after-school clubs, to enable disabled children and young people to thrive.

We want disabled children and young people to be at the heart of our work to change the system, advocating for reform at every level, including for local authorities and communities to have the resources to sustain safe and high-quality services. Over the next year we will expand our work to support disabled young people to influence decision-makers. By the end of 2023 we will also have launched a new programme to empower disabled young people to campaign for change.

Building evidence to speak up

KIDS commissioned research into disabled digital exclusion and digital disadvantage during the pandemic. This is the foundation for us to help amplify young people's voices and to help influence equal rights for disabled children, young people and their families.



Loud Mouths

KIDS Loud Mouths is a Young People's Participation Group, funded by The National Lottery Community Fund. It enables disabled young people to have a voice, shape and influence service delivery in Hull, and supports young people to be champions of participation and co-production.

Loud Mouths is led by young people with SEND aged 14-25. They meet up twice a month to make new friends, have fun, learn about what affects them, tell others what they want and get their voices heard.

The young people are able to develop happier and stronger relationships with each other, to understand difference and the power of the collective and to develop good links and a sense of trust with local decision makers.



The Loud Mouths are pioneering participation and young people's engagement in the city of Hull and nationally. This group are giving young people with SEND the opportunity to actively be involved in the decisions that affect their lives and the lives of all young people with SEND. The group is a diverse range of young people of all abilities working together to achieve a common goal; to have a voice and to be heard. This diversity makes them wonderful and unique. You will not meet a more deserving group for recognition or awards for celebrating unity."

- KIDS Fundraiser

KIDS Staying Positive Group

This year, another success story of using digital to navigate out of lockdown has been our groups led by young people. The Staying Positive Group in Stockport, funded by the Zochonis Charitable Trust, achieved so much by adapting to meet the challenges exacerbated by the pandemic, and by reducing the inequalities faced by the disabled young people who attend.

When face to face meetings of the group restarted, after being suspended for a number of months, it was crucial to offer a flexible approach to delivery in order to ensure that the group could continue. The group carried on meeting weekly, and when in-person sessions were not possible, co-ordinators and practitioners held online group sessions, maintaining the crucial peer support of the group and making use of interactive digital resources including games, videos and museum tours. These virtual meetings proved popular with our young people as a fun and convenient way for them to meet up when in-person meetings were not available or anxiety about being back out in the world proved too much.

It became clear that the impact of disrupted routines and reduced contact with the world and support services was having a particularly detrimental effect on the young people's confidence and sense of independence. To address this and help support the young people through this, our practitioners introduced additional, intensive 1-1 sessions with each member of the group so that individual concerns and needs could be identified and steps planned to address them.

This year the group has:

- Teamed up with Transport for Greater Manchester to create an accessible, sensory walking route through their local Vernon Park. The route is now featured on the new map.
- Worked with Pure Vision contributing a piece of artwork to their Vision for Stockport project, the canvases will be displayed in public buildings around Stockport.
- Taken part in the Ripples of Hope Festival, sharing recipes, food and stories of Human Rights with other marginalised community groups.



- KIDS support worker



Will has been attending the group for several years. Prior to this year, his personal challenges had prevented him from engaging in our social trips and activities, but this year he developed a strong rapport with the team and gained the confidence to communicate and participate more in group discussions, especially during online sessions."



Kyle has benefited hugely from attending the group. This year has seen him continue to make huge steps and he has really defined himself as a fantastic ambassador for the group. Kyle now takes a lead role in some sessions, he has gained a lot of confidence, communicated his aspirations, and he has expressed an interest in becoming a volunteer for our wellbeing group."

Making Participation Work

Now in its sixth year, we have been commissioned by the Department of Education (DfE) as part of a consortium with Contact and the Council for Disabled Children, to deliver a national participation programme with children and young people with SEND.

The Making Participation Work programme quickly responded during the pandemic and, the KIDS participation team opened their groups virtually to a wider cohort. This allowed those who live in areas that don't have groups, where groups had stopped, and those who find it challenging to attend face to face meetings, to be part of the participation sessions.

This year, young people continued to tell us they 'want to be involved', 'want to make a difference' and 'want to be heard'. Through these participation sessions, KIDS really saw the benefit of bringing young people with SEND together from across the country regularly, to share experiences, learning, have a say, and influence matters important to them.

Many young people made it clear they wanted to come together face to face, after spending so long meeting virtually. However other young people who were worried about travelling, as well as some areas seeing a rise in covid cases, still wanted to participate in a Collective Get Together (CGT).

We worked with young people to develop an agenda that allowed for a virtual element to the day using a hybrid approach to allow for wider participation. The way we worked over lockdown meant we were already well prepared to include this. The young people were delighted that our sponsors Kurt Geiger supplied the venue and lunch, and TY provided goodie bags with cute face coverings and cuddly toys.

The CGT day was attended by a representative from Department for Education (DfE) along with representatives from Contact who attended as part of the virtual sessions.



I wanted to drop you a line to say thanks for letting me be a part of the CGT on Tuesday. What a fantastic day it was, as always, I was so impressed seeing how fabulously it was delivered and I'm looking forward to seeing the write up in due course as the sessions were so valuable. I would say I was surprised by the quality of input from the young people – but at this point I know to expect it, please pass on my thanks to them for allowing me to be in their safe space and for all their considered thoughts and ideas."

I would be very interested in attending future events where possible, please do let me know; it's really brought colour into the work that I do, you can never underestimate first-hand contact with the young people who are directly impacted by our areas work"

- DfE representative

What is Making Participation Work?

Making Participation Work is a national participation programme funded by the Department of Education that looks to increase effective participation for children and young people with SEN. The programme is co-delivered by KIDS and Council for Disabled Children to: influence national and local policy and practice development on SEN; establish and embed young voices within strategic participation locally; and to ensure that young people understand changes to the law and how it affects them.



SEND reform

In March 2022 the Government finally published its long-awaited Green Paper on the support provided for children with SEND.

There is huge variation in the extent to which education, health and care providers in different local areas meet the needs of children and young people with SEND. The pandemic disproportionately affected disabled children, and brought new pressures to disabled children's services, already chronically underfunded. The pandemic highlighted and intensified long-standing issues in the SEND system.

The Children and Families Act 2014 was the biggest SEND reform in a generation. Unfortunately, disabled children, young people and their families were let down by its implementation and will be looking to Government to ensure this set of reforms is resourced, implemented and enforced. KIDS shares Government's

vision of a system that delivers 'the right support in the right place at the right time'. We want Government to prioritise wrap around support at home and in the community; to strengthen support for under 5s and their families and to address the postcode lottery to ensure good quality support is available in the different places where disabled children and young people live their lives: at home, at school, in their local community and online.

A core part of our new strategy is to speak up, and this is what will do. Our response to this Green Paper is to ensure that reforms are rooted in what disabled children, young people and their families are telling us they require, such as keeping mediation robust but not mandatory. We will work with disabled children, young people and their families, alongside carers and practitioners to respond to the consultation and make recommendations informed by our 50 years of frontline experience.

Local government funding for disabled children, young people and their families has fallen over the last decade. This has affected many charities, including KIDS, which receives 85% of its income from local authority contracts.

This year, a fundamental aim of our strategic review was to recognise and assess the financial difficulties we face, and identify a sustainable way for KIDS to fulfil its mission. We currently spend more on providing services than we receive and we know that if we do not act now, our reserves will run out and we will have to close. Our plan is to move first to achieve a balanced budget and then to a position where we have the funds to invest in new models to support significantly more people and increase our impact.

We started work on a comprehensive roadmap for sustainability, which we will complete in 2022-2023.

Whilst formulating its new strategy, KIDS identified the growth of profitable new earned income streams as key to becoming financially sustainable. This year, we scoped and shortlisted a number of new income-generating initiatives which we hope to develop, refine and test in 2023, to find viable commercial propositions that will deliver both financial income and positive impact in line with KIDS' mission.

Fundraising is a key element in our roadmap for sustainability and we will continue to seek new funds and find ways to develop income from individuals, companies, and trusts and foundations.



Thank you

In 2021-2022, our generous supporters helped us to raise £1.3M through donations, grants, legacies events and other activities, which meant we were able to deliver services for disabled young people, children and their families across the country. We are very grateful to everyone who kindly supported our work. Support from trusts and foundations has remained outstanding.

Our supporters bring diversity, passion and creativity and all have one thing in common: they believe in giving disabled children and young people the best possible start in life, the opportunity to be included within society and the chance of a better future.



From volunteering days...

We celebrated Volunteers Week in June with 150 volunteers from Kurt Geiger rolling up their sleeves to upgrade the specialist KIDS adventure playground in Hackney.

To fundraising or challenge events including fun runs, marathons, sky dives or abseils ...

The team at corporate partner Greystar challenged themselves to run, walk, cycle, swim, mow and push prams in an attempt to visit all 61 global corporate offices virtually in their '80 days around the Greystar Globe Challenge'.



And dinners and auctions...

Cranswick Country Foods held their 7th Golf Day and Charity Auction for KIDS. To date, Cranswick has raised over £250k supporting projects in Hull.

We extend a very warm thank you to our Special Events Committee for their invaluable support, generosity and expertise. The year ended with a fantastic gala dinner, a fitting end to our 50th anniversary celebrations. 24 year old Charlie confidently addressed the room, earning a standing ovation, telling supporters and guests of his journey with KIDS since 2009.



Charlie (pictured above) said:

Through the different groups I have done with KIDS the different skills I have developed mean I can do more with my life. I live in my own place now with some support and travel independently. I got a job, and volunteer at a charity shop. I could never have done this before because I didn't have the confidence. If KIDS was not around and I didn't get these opportunities I might not be the young man I am today!"



Trustees' Annual Report

(Incorporating the Directors' Report for the year ended 31 March 2022)

The Trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their annual report and review together with the audited financial statements of the charity and the group for the year ended 31 March 2022. In this report they are referred to as the Trustees or, collectively, as 'the Board'.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Structure, Governance and Management

Governing Document

KIDS is a registered charity and is a company limited by guarantee. It is licensed by the Secretary of State to omit the word "Limited" from its name. The instruments governing the charity are the Memorandum and Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Trustees are the Members of the charitable company but this entitles them only to voting rights. The total number of such guarantees at 31 March 2022 was 8 (2021: 11).

KIDS has 4 subsidiaries. KIDS Trading Company Limited, is a dormant company limited by guarantee registered in England and Wales. Support Education Respite Care for Children, Kidsactive, and Strut Limited are all charities and companies limited by guarantee, with no share capital, registered in England and Wales. All three are dormant.

Organisation

The charity is governed by a Board of Trustees (minimum of 5, maximum of 16). The Board endeavours to ensure a minimum of one half of the Board consists of people with lived experience of disability at the time of their appointment as a trustee.

The full Board of Trustees meets at least five times per year.

The Board has established a Finance & Audit Committee to support it in their responsibilities for ensuring the adequacy of financial management, internal control and financial governance arrangements, and that charitable funds are used efficiently and effectively. The Committee meet quarterly and at such other times as the Committee Chair requires.

Members of the committee are appointed by the Board. The committee is made up of a minimum of 4 and a maximum of 6 trustees including the Treasurer, Chair of the Board, minimum of 1 and maximum of 2 independent members. For the year ended 31 March 2022 the members of the Finance and Audit Committee were:

Sanjay Nair
Stephen Unwin (resigned 6 July 2022)
Austin Erwin (resigned 18 March 2022)
Zoe Peden (resigned 19 January 2022)
Richard Pogrel
Diana Sutton (appointed 24 June 2021)
Linda Smeaton (Independent resigned 15 May 2022)
Sabah Zubaida (Independent resigned 11 June 2021)
Chiz Onuora (Independent appointed 24 June 2021)

The charity maintains a risk register outlining the major strategic, funding and operational risks that it faces. The Finance & Audit Committee regularly reviews the risk register, any changes to risk are raised with the Board at each meeting, and they conduct a review of significant risks annually. Having assessed the major risks, in particular those relating to the operation and finance of the charity, the Trustees are satisfied that, within the bounds of practicality, systems are in place to mitigate exposure to these.

Appointments to the Board

The Board includes people with a range of professional skills including finance; human resources; voluntary sector leadership and management; digital; risk; law; national and local government. Several trustees have lived experience as parents or siblings of disabled children and young people.

Each Trustee must retire at the next board meeting once three years has passed since their appointment or last election. They are eligible for re-election or re-appointment for two further consecutive terms of three years provided that they do not serve for a period of more than nine years without a period of at least a year out of office.

Trustees are recruited following the identification of a gap in key skills and experiences or to directly replace retiring Trustees. The recruitment is through a robust interview and appointment process, including input from a young people's panel. Candidates receive a full briefing pack about the function and responsibilities of being a Trustee and have the opportunity to meet the Chair and other Trustees before being elected.

Trustee Induction and Training

New Trustees undergo an orientation process which includes a briefing on their legal obligations under charity and company law, Charity Commission guidance on public benefit, the charity's Memorandum and Articles of Association, decision-making processes, the business plan and recent financial performance of the charity. Their induction includes sessions with the Chair, the Chief Executive Officer, other trustees and senior staff. Trustees are encouraged to attend relevant external training courses or events.

The names of the Trustees of the charity at the date of this report are stated on the company information page.

The Trustees are covered by qualifying third-party indemnity provisions which were in place throughout the year and remain in force at the date of this report.

Management

The Trustees are responsible for the high level strategic development and direction of the charity. The day to day management of the charity, including staff and financial matters, is delegated to the Chief Executive.

We have determined our key management are the Chief Executive (Katie Ghose), supported by an Executive Leadership Team comprising the Director of Finance, Governance and IT (Emma Teviotdale), Director of Fundraising (Claire Coussins appointed 30 May 2022), HR Director (Sally Storton) and the National Operations Director (Katherine Shaw). The total remuneration for key management can be found in note 9.

Related Parties

Related parties of the charity include its subsidiary undertakings. A full list of the charity's subsidiary undertakings is disclosed in note 14 to the financial statements. All subsidiaries listed are included in the consolidated financial statements.

None of the Trustees receive any remuneration from their work with the charity.

A Conflicts Register is maintained by the Company Secretary to monitor and manage any potential conflicts of interest. Any conflicts are declared at the first board meeting at which the Trustee becomes aware of the potential conflict and are then recorded in the Conflicts Register. The Board considers all conflicts in line with the provision set out in the Company's Articles. The Trustees declare all interests on an annual basis.

Remuneration Policy

We endeavour to pay all our staff a fair and appropriate salary which ensures we attract and retain the right skills to have the greatest impact on advancing our vision whilst having to be balanced against the funds available to us.

Apart from the Chief Executive's salary, employees' and workers' pay is determined according to a fixed pay scale. All roles have a job description and they are evaluated against a set criteria to determine their grade which in turn governs their pay.

It is the responsibility of the Chair and the Treasurer to consider the remuneration of the Chief Executive using external information about pay rates of senior staff and make a recommendation to the Board for approval.

The Board approves the pay settlement for all staff.



Reserves Policy

The environment that KIDS operates within continues to go through significant change. Uncertainty still remains and the level of working capital that the group requires to continue to securely operate going forward is not totally quantifiable.

The Reserves Policy and its application will be reviewed at least annually. This is an agile policy and with internal/external changes to the charity the monetary level may change from year to year but the principles within the policy will remain the same. The principles are as follows:

1. Liquidity - the charity's cash balance must not fall below £500,000.
2. Reserves – the level of unrestricted reserves must contain a minimum level equal to 60 days of anticipated expenditure.
3. Contract Risks – an ongoing analysis of risks associated with larger contracts must be continually assessed and an allocation be made within unrestricted funds if the risk is deemed highly likely.
4. Cessation of business – Although unlikely to happen an ongoing analysis of the going concern of the business will be conducted, and sufficient unrestricted reserves will be allocated for the purpose.
5. Capital Accumulation – a key part of the corporate strategy is to change the business model and to increase the level of fundraising income but to do this there will need to be an investment in infrastructure and fundraising. The policy allows an allocation of unrestricted reserves to be used once principles 1 to 3 have been considered. Any available unrestricted reserves remaining can be used to fund designated reserves that assist the charity in achieving its corporate objectives.

Having assessed the budget for 2022-23, and taking into account the principles above, a minimum reserves monetary amount has been set at £1.65 million. It is estimated that at 31 March 2023 the unrestricted reserves will at least meet our minimum requirement.

Investment Policy

Apart from the investments in the subsidiary undertakings, there are no investments other than cash. The group does not have any significant excess cash reserves and so its policy is to hold any surplus cash resources in low risk, interest bearing bank deposit accounts.

Going Concern

The charity has acceptable financial resources: unrestricted funds have increased from £2.457 million to £3.940 million due to the sale of the Smile Building in April 2021. The cash position has increased from £1.9m to £3.7m. The trustees monitor budgets and forecasts with a sensitivity analysis to factor in inflation and other cost increases. Alongside risk management the strong reserves position allows the trustees to have a reasonable expectation that the group is well placed to manage its business risks successfully and continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.



Fundraising

KIDS raises funds with the aim of giving disabled children and young people a brighter future.

The funds we raise are the sole source of income for some projects, they provide additional income for services commissioned by local authorities and they ensure we continue to develop our offering to meet families' needs.

We appreciate that supporting our work is a choice and we respect our supporters who make that choice.

Our supporters help our work through giving their time in volunteering at one of our services or at an event, raising funds through making donations, participating in a challenge or special event or supporting via their social networks.

Alongside this, a number of corporate partners and trusts give us their time and expertise on a pro-bono basis in addition to funding specific projects and engaging in employee fundraising activities.

KIDS is a member of the Fundraising Regulator, taking our commitment to the highest standards of professional fundraising seriously and implementing recommendations on consent. Our staff undergo appropriate training, including GDPR, and are encouraged in their professional fundraising development.

The majority of our fundraising activities are directly managed in-house meaning we have direct control over standards and we ensure that our suppliers are acting to the standards we expect of them.

We take care to ensure that any vulnerable individuals would not be adversely affected by our fundraising, for example our Lottery promotion expressly encourages participants to be Gamble Aware.

We have a Fundraising Compliments, Comments and Complaints Procedure and Policy available on our website. Any fundraising complaints are logged, managed and escalated in line with organisational policy.

Trustees Responsibilities Statement

The Trustees (who are also directors of KIDS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland". Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group 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 group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor and the disclosure of information to the auditor

So far as the Trustees are aware, there is no relevant audit information of which the group's auditors are unaware. The Trustees have taken all required steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Equality, diversity and inclusion

The charity is committed to the principle and practice of equal opportunities in employment for all employees, applications for employment, and board membership.

KIDS recognise that certain groups and individuals in our society are discriminated against for a variety of reasons, including their impairment or condition. We are committed to working towards eliminating any such discrimination in all aspects of our work and we value the individuality of all the children and young people we work with. We are committed to giving all KIDS service users every opportunity to safely express themselves and to achieve their highest potential. Within this ethos we do not tolerate bullying, harassment or discrimination of any kind.

This Trustees Report (including the Strategic Report) was approved by the Board and signed on its behalf by



Diana Sutton
Chair of Trustees
5th October 2022

Independent Auditor's Report to members of KIDS

Opinion

We have audited the financial statements of KIDS ("the Parent Charitable Company") and its subsidiaries ("the Group") for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charitable Company Balance Sheets, the Consolidated Statement of Cash Flows and the related notes including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and the Parent Charitable Company's affairs as at 31 March 2022 and of the incoming resources and application of resources, including its income and expenditure, for the year ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with international Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group and Parent Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or Parent Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' report, other than the financial statements and our audit report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the Group and Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the Parent Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities the Trustees (who are also the Directors of the Parent Charitable Company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from

material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Groups' and Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

Our assessment focussed on key laws and regulations the Group and Parent Charitable Company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities, including fraud. Our approach to detecting irregularities, including fraud, included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the Group and Parent Charitable Company and how the Group and Parent Charitable Company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the Group's and Parent Charitable Company's control environment and how the Group and Parent Charitable Company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;
- obtaining an understanding of the Group's and Parent Charitable Company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

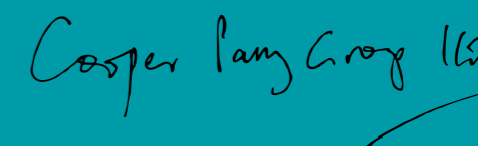
Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

This report is made solely to the Parent Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Parent Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Parent Charitable Company and the Parent Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Glen Bott FCA
Senior Statutory Auditor

For and on behalf of:

COOPER PARRY GROUP LIMITED
Chartered Accountants
Statutory Auditors
Cubo Birmingham, Office 401, 4th floor, Two
Chamberlain Square, B3 3AX

Date: 21st October 2022

Statement of Financial Activities

(including consolidated income and expenditure account) for year ending 31 March 2022

	Notes	2022			2021		
		Unrestricted funds £	Restricted funds £	Total Funds £	Unrestricted funds £	Restricted funds £	Total Funds £
Donations and legacies	3	317,144	812,864	1,130,008	323,631	825,604	1,149,235
Charitable Activities	4	7,247,635	0	7,247,635	7,074,642	0	7,074,642
Other Trading Activities	5	198,414	1,474	199,888	15,186	3,376	18,562
Investments	6	1,752	0	1,752	154	0	154
Other		64,360	0	64,360	336,167	0	336,167
Total Income		7,829,305	814,338	8,643,643	7,749,780	828,980	8,578,760
Expenditure							
Raising Funds	7	560,053	0	560,053	555,424	0	555,424
Charitable Activities	7	7,392,243	694,104	8,086,347	7,270,084	780,778	8,050,862
Total Expenditure		7,952,296	694,104	8,646,400	7,825,508	780,778	8,606,286
Net Income / (Expenditure)		(122,991)	120,234	(2,757)	(75,728)	48,202	(27,526)

	Notes	2022			2021		
		Unrestricted funds £	Restricted funds £	Total Funds £	Unrestricted funds £	Restricted funds £	Total Funds £
Revaluation of Fixed Assets		0	0	0	(3,253,489)	0	(3,253,489)
Gains / Losses on Disposal of Fixed Assets		(7,959)	0	(7,959)	(48)	0	(48)
Transfers	20	63,080	(63,080)	0	66,872	(66,872)	0
Net Movement in Funds		(67,870)	57,154	(10,716)	(3,262,393)	(18,670)	(3,281,063)
Reconciliation of Funds							
Total Funds brought forward		3,625,999	604,795	4,230,794	6,888,392	623,465	7,511,857
Total funds carried forward	20	3,558,129	661,949	4,220,078	3,625,999	604,795	4,230,794

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 page 45 to 64 form part of these financial statements.

Balance Sheet

For the year ended 31 March 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Fixed assets:					
Tangible assets	13	615,995	619,225	615,995	619,225
Investments	14	0	0	100	100
Total Fixed assets		615,995	619,225	616,095	619,325
Current assets					
Tangible Asset for sale	15	0	1,550,000	0	1,550,000
Debtors	16	832,249	996,686	832,249	996,686
Cash at bank and in hand	22	3,735,553	1,877,086	3,735,553	1,877,086
Total Current assets		4,567,802	4,423,772	4,567,802	4,423,772
Liabilities					
Creditors falling due within one year	17	(963,719)	(812,203)	(963,819)	(812,303)
Net Current assets		3,604,083	3,611,569	3,603,983	3,611,469

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Total assets less current liabilities		4,220,078	4,230,794	4,220,078	4,230,794
Net assets		4,220,078	4,230,794	4,220,078	4,230,794
The funds of the charity					
Restricted income funds		661,949	604,795	661,949	604,795
Property reserve		(381,451)	1,168,549	(381,451)	1,168,549
Unrestricted income funds		3,939,580	2,457,450	3,939,580	2,457,450
Total charity funds	20	4,220,078	4,230,794	4,220,078	4,230,794

The consolidated financial statements of KIDS, registration number 01346252 on pages 40 to 64 were approved by the Board on 5th October 2022 and signed on its behalf by:

Diana Sutton

Diana Sutton
Chair of Trustees



Statement of Cash Flows

(including consolidated cash flow statement) For the year ended 31 March 2022

	Notes	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Cash flows from operating activities					
Net cash provided by operating activities	24	398,166	474,875	398,166	474,875
Cash flows from investing activities					
Interest Received		1,752	154	1,752	154
Payments to acquire fixed assets		(89,272)	(49,739)	(89,272)	(49,739)
Proceeds from sale of fixed assets		1,550,000	0	1,550,000	0
Net cash (used in) investing activities		1,462,480	(49,585)	1,462,480	(49,585)
Cash flows from financing activities					
Repayment of loans		0	(18,643)	0	(18,643)
Interest Paid		(2,179)	(2,393)	(2,179)	(2,393)
Net cash provided by (used in) financing activities		(2,179)	(21,036)	(2,179)	(21,036)
Change in cash and cash equivalents in the reporting period					
Cash and cash equivalents at the beginning of the reporting period		1,877,086	1,472,832	1,877,086	1,472,832
Cash and cash equivalents at the end of the reporting period	22	3,735,553	1,877,086	3,735,553	1,877,086

Notes to the Financial Statements

1. Legal Form

KIDS is a registered charity (Charity number: 275936) and is a company limited by guarantee (Company number: 01346252), incorporated in England and Wales and domiciled in England. The registered office is 7-9 Elliott's Place, London, N1 8HX. The principal activity of the charity during the year was that of the provision of services for disabled children and young people.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of Preparation

The financial statements cover the period 1 April 2021 to 31 March 2022.

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), (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KIDS meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note(s).

The financial statements are presented in sterling, which is the functional currency of the group and charity. All values are rounded to the nearest £1 except where otherwise indicated.

2.2 Group financial statements

The group financial statements include the financial statements of the parent company and all of its subsidiary undertakings on a line by line basis, all of which are made up to 31 March 2022. The charity has taken exemption from presenting its unconsolidated statement of financial activities under section 408 of Companies Act 2006 as the activities of the Group and Charity are the same and therefore the SOFA (Statement of Financial Activities) stated is the same for the Group and the Charity.

2.3 Preparation of the accounts on a going concern basis

At the balance sheet date the group had a significant cash balance and strong net current asset position.

The financial forecasts prepared by the directors show that the group will be able to operate within the facilities available to it.

On that basis, the directors have prepared these financial statements on a going concern basis.

2.4 Income

Income by way of donations, legacies and gifts is recognised in full in the statement of financial activities when the group is entitled to receipt, which is usually when the cash is received. Gift Aid refunds on donations are recognised on an accruals basis.

Income by the way of grants is credited to the statement of financial activities in the year in which it is received unless otherwise stated under the terms of the application or issue.

Income for the delivery of our work with disabled children and young people through contracted services and performance related grant funding is recognised in the statement of financial activities in the year in which it is receivable and the service has been delivered. Income received which is clearly specified for a future accounting period or for services not delivered by the year end is carried forward as deferred income.

Income received by the way of parental contributions and Nursery/After School Club fees are recognised on a cash basis.

Investment Income by the way of bank interest is recognised when it is earned on an accruals basis.

2.5 Expenditure

Expenditure is charged to the statement of financial activities in the period that it is incurred. This includes attributable VAT where it cannot be recovered. Expenditure is classified under the following activity headings:

Cost of generating voluntary funds

This is direct expenditure incurred on fund-raising applications and activities related to the generation of voluntary donations plus a proportion of support costs.

Cost of activities for generating funds

This is direct expenditure incurred on activities related to generating funds through fundraising events and the sale of donated goods plus a proportion of support costs.

Costs of Charitable Activities

This comprises all direct costs which have been incurred by the group in providing care services and meeting its charitable objects.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, HR, IT and governance costs which support KIDS operational services.

2.6 Allocation of costs

Costs directly attributable to the activities above are allocated to the activity to which they relate. Central support costs are then allocated to the activities in a proportion based on the total direct expenditure of each activity.

2.7 Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation excluding Freehold and Long Leasehold buildings which are revalued every 5 years.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the basis as follows:

Asset Category	Annual rate
Freehold land	Nil
Freehold buildings	Nil Revaluation every 5 years
Leasehold property and improvements	Nil Revaluation every 5 years
Office equipment/fixtures and fittings	20% straight line
Playground structures	* Over the period of the lease
Computer equipment/software	20%-25% straight line
Motor vehicles	25% straight line

Assets under construction are not depreciated.

* Where there is no formal lease agreement for the tenancy of the respective playground, the structures are depreciated at 20% straight line.

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

2.8 Investments

Investments are stated at cost less provision for permanent diminution in value.

2.9 Operating Leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged on a straight-line basis over the lease term.

2.10 Funds

Unrestricted funds are those which are available for use at the discretion of the Board of Trustees, in furtherance of the general objectives of the group. The Board may, at its discretion, set aside unrestricted funds for specific future purposes and these are referred to as Designated Funds. Where such funds are no longer required for the intended purposes they are released to general unrestricted reserves.

Restricted funds are those which can only be used for purposes specified by the donor, or which have been raised under the terms of a specific appeal. Direct expenditure, which is for the specified purpose, is charged against the fund together with an appropriate allocation of management and support costs.

2.11 Financial Instruments

The group only enters into basic financial instruments transaction that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measure at present value of the future cash flows and subsequently amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised costs are assessed at the end of each reporting period for objective evidence of impairment, if objective evidence of impairment is found, an impairment loss is recognised in the Consolidated Statement of Financial Activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the group would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.12 Pensions

The group operates two defined contribution pension schemes (and paid into one further scheme during the year). The assets of the schemes are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable under the schemes by the group. There is no liability under the schemes other than the payment of those contributions.

The pension costs are allocated between unrestricted and restricted reserves using the employees' time allocation when working on the various activities of the group. Any closing liability would be attributed to the unrestricted reserves at the year end.

3. Income from donations and legacies

	2021-22			2020-21
	Unrestricted £	Restricted £	Total £	Total £
Donations	201,682	151,166	352,848	392,758
Grants	70,148	660,696	730,844	726,618
Legacies	45,314	1,002	46,316	29,859
	317,144	812,864	1,130,008	1,149,235

Details of significant donations received in the year are provided on page 65. Of the £1,149,235 income received in 2021, £323,631 was allocated to unrestricted funds and £825,604 was allocated to restricted funds.

4. Income from charitable activities

	2021-22			2020-21
	Unrestricted £	Restricted £	Total £	Total £
Work with disabled children and young people	7,246,785	0	7,246,785	7,074,642
Associated charitable work				
Training Courses and Products	850	0	850	0
	7,247,635	0	7,247,635	7,074,642

Income from work with disabled children and young people analysed by KIDS region.

	2021-22 £	2020-21 £
London East & North	1,618,564	1,513,268
London West & South	1,615,552	1,165,044
South East	15,480	1,146,465
South West	214,433	235,259
Central	777,669	729,070
Yorkshire	675,549	661,967
Lincolnshire	686,108	686,474
DFE / National Projects	1,643,430	937,095
	7,246,785	7,074,642

All of the income amounting to £7,074,642 received in 2021 was allocated to unrestricted funds.

5. Income earned from other activities

	2021-22			2020-21
	Unrestricted £	Restricted £	Total £	Total £
Events Income	188,985	1,474	190,459	18,562
Commission from the sale of Christmas cards	9,429	0	9,429	0
	198,414	1,474	199,888	18,562

6. Investment Income

Investment Income relates to bank interest received 2021-22 £1,752 (2020-21 £154) held in Unrestricted Funds.

7. Analysis of expenditure on charitable activities and raising funds

	2021-22				2020-21
	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total £	Total £
Generating Voluntary Income	274,427	31,174	36,474	342,075	350,546
Activities for generating funds	137,214	57,521	23,243	217,978	204,878
Raising Funds	411,641	88,695	59,717	560,053	555,424

Work with disabled children and young people	5,741,137	1,482,973	862,237	8,086,347	8,056,278
Associated charitable work	0	0	0	0	(5,416)
Charitable Activities	5,741,137	1,482,973	862,237	8,086,347	8,050,862

Expenditure for work with disabled children and young people analysed by KIDS region.

	2021-22				2020-21
	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total £	Total £
London East & North	1,458,843	343,842	215,160	2,017,845	1,968,145
London West & South	1,165,153	280,958	172,600	1,618,711	1,190,942
South East	41,774	6,942	5,815	54,531	1,327,089
South West	168,172	49,042	25,925	243,139	266,376
Central	604,275	149,898	90,017	844,190	873,129
Yorkshire	510,712	134,161	76,968	721,841	751,150
Lincolnshire	561,963	126,651	82,190	770,804	730,454
DFE / National Projects	1,230,245	391,479	193,562	1,815,286	948,993
	5,741,137	1,482,973	862,237	8,086,347	8,056,278

Of the total expenditure of £8,086,347 (2020-21 £8,050,862) £694,104 (2020-21 £780,778) related to restricted expenditure and £7,392,243 (2020-21 £7,270,084) related to unrestricted expenditure.

8. Analysis of governance and support costs

	2021-22			2020-21
	Staff Costs £	Other Costs £	Total £	Total £
Chief Executive Office	153,334	45,073	198,407	197,239
Finance and Payroll	239,630	60,490	300,120	292,550
Human Resources	145,707	84,572	230,279	226,556
IT Infrastructure	119,589	37,157	156,746	138,708
Governance	17,036	19,366	36,402	38,087
	675,296	246,658	921,954	893,140

9. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2021-22 £	2020-21 £
Wages and salaries	5,997,755	6,148,820
Social security costs	408,073	410,589
Pension contributions	106,241	110,290
Agency and contract staff	316,005	269,785
	6,828,074	6,939,484

The average number of full time equivalent employees, and average headcount during the year, analysed by category.

	2021-22 FTE	2021-22 Headcount	2020-21 FTE	2020-21 Headcount
Staff engaged in generating funds	10	13	9	10
Staff engaged in direct charitable activities	158	224	172	235
Management and support staff	21	25	23	26
	189	262	204	271

Included in staff costs are amounts paid to casual workers who are engaged in direct charitable activities on a sessional basis. The average number of full time equivalent casual workers equated to 54 (2021:54).

	2021-22	2020-21
£60,000 to £70,000	1	1
£70,000 to £80,000	1	1
£90,000 to £100,000	1	1

Total contributions made to defined contribution schemes on behalf of the higher paid employees in 2021-22 was £5,492 (2020-21 £2,839). At 31 March 2022 retirement benefits were accruing to the higher paid employees under defined contribution schemes.

The total cost of key management is £308,765 (2020-21 £330,819).

No Trustee of the charity received any remuneration for services performed on behalf of the charity or group. During the year ended 31 March 2022 two Trustees received reimbursed travel expenses £51.50 (2020-21 one Trustee, DBS checks £132.10).

10. Pension Costs

The charity participates in a defined contribution pension scheme administered externally. Membership of the scheme is available to employees satisfying qualifying conditions. Payments made to the fund are charged annually in the financial statements. The pension cost charge amounted to £106,241 (2021: £110,290). At the year end there was £20,115 in unpaid contributions (2021: £21,028).

From 1 October 2018 there were a number of staff who had TUPE'd across from another organisation who are entitled to be in the NHS Pension.

11. Auditor Fees

The auditor fees include audit fees for 2021/22 £21,000 inclusive of VAT, (2020/21 £19,833). Fees paid to our auditors in respect of non-audit services during the year was nil (2020/21 £10,139).

12. Related Party Transactions

Advantage has been taken of the exemption conferred by paragraph 3(c) of Financial Reporting Standard 102 paragraph 33.1 whereby transactions with entities that are part of the same group do not require disclosure in the financial statements.

During the 2021/22 financial year there was 1 related party transaction:

1. Stephen Unwin (Chair) has confirmed that his son works as a sessional worker at Hackney Playground. The rate of pay was at a standard rate for the role taken.

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

All Freehold and Long leasehold properties were valued as at 1 April 2018. The properties were valued by Lambert Smith Hampton. The reports and valuations have been prepared in accordance with the Royal Institution of Chartered Surveyors ('RICS') Valuation – Professional Standards UK January 2014 (revised April 2015), also known as the 'Red Book', the International Valuation Standards ('IVS') 2017 and the Red Book – the RICS Valuation, Global Standards 2017;

- The valuations have been prepared in accordance with the current requirements of UK Generally Accepted Accounting Principles (UK GAAP)
- With reference to the Financial Reporting Standards (FRS), in particular FRS 102,
- As well as relevant Statements of Recommended Practice (SORP).

The carrying amount for each class of property that would have been recognised had the assets been carried at historical cost would have been:

Freehold Land and Buildings	£600,258
Long Leasehold Property	£287,934
Total	£888,192

Fixed Assets of the group and charity

	Land and Buildings £	Other £	Total £
Cost			
At 1 April 2021	687,696	1,553,639	2,241,335
Additions	78,922	10,350	89,272
Revaluation	0	0	0
Disposals	0	(15,405)	(15,405)
At 31 March 2022	766,618	1,548,584	2,315,202
Depreciation			
At 1 April 2021	193,784	1,428,326	1,622,110
Charge for year	25,761	58,782	84,543
Revaluations	0	0	0
Disposals	0	(7,446)	(7,446)
At 31 March 2022	219,545	1,479,662	1,699,207
Net book value			
At 31 March 2022	547,073	68,922	615,995
At 31 March 2021	493,912	125,313	619,225

Land and Buildings of the group and charity

	Freehold Land and Buildings £	Long Lease-hold Property £	Short Lease-hold Improvements £	Total Land and Buildings £
Cost				
At 1 April 2021	334,567	139,392	213,737	687,696
Additions	7,608	8,180	63,134	78,922
Revaluation	0	0	0	0
Disposals	0	0	0	0
At 31 March 2022	342,175	147,572	276,871	766,618
Depreciation				
At 1 April 2021	0	10,505	183,279	193,784
Charge for year	0	7,878	17,883	25,761
Revaluations	0	0	0	0
Disposals	0	0	0	0
At 31 March 2022	0	18,383	201,162	219,545
Net book value				
At 31 March 2022	342,175	129,189	75,709	547,073
At 31 March 2021	334,567	128,887	30,458	493,912



Other Fixed assets of the group and charity

	Motor Vehicles £	Playground Structures £	Office Equipment Fixtures and Fittings £	IT Equipment and Software £	Total Other £
Cost					
At 1 April 2021	82,564	452,481	706,560	312,034	1,553,639
Additions	0	5,940	4,410	0	10,350
Revaluation	0	0	0	0	0
Disposals	0	0	(15,405)	0	(15,405)
At 31 March 2022	82,564	458,421	695,565	312,034	1,548,584
Depreciation					
At 1 April 2021	82,564	420,554	639,153	286,055	1,428,326
Charge for year	0	13,857	21,888	23,037	58,782
Revaluations	0	0	0	0	0
Disposals	0	0	(7,446)	0	(7,446)
At 31 March 2022	82,564	434,411	653,595	309,092	1,479,662
Net book value					
At 31 March 2022	0	24,010	41,970	2,942	68,922
At 31 March 2021	0	31,927	67,407	25,979	125,313

14. Investments

Investments of the charity

	2022 £	2021 £
Market Value	100	100
Historical Cost	100	100

Investments related to the 100% share capital of KIDS Trading Company Limited, a dormant company limited by guarantee registered in England and Wales.

KIDS is also the sole member of Support Education and Respite Care for Children, Kidsactive and Strut Limited, both are charities and companies limited by guarantee, with no share capital, registered in England and Wales. Kidsactive and Strut Limited are dormant.

	Net Assets (Deficit) 2022 £	2021 £	Surplus (Deficit) 2022 £	2021 £
Support Education and Respite Care for Children (Smile)	0	0	0	0
Kidsactive	0	0	0	0
KIDS Trading Company Limited	100	100	100	0
Strut Limited	0	0	0	0

15. Current Tangible Assets

In 2021 the Smile Centre building was transferred from fixed assets to current assets as an asset held for sale. On 26 April 2021 the Smile Centre was sold for £1,550,000.

	Total Current Tangible Assets £
Net Book Value At 1 April 2021	1,550,000
Sale of Asset	(1,550,000)
Net Book Value At 31 March 2022	0

16. Debtors

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	402,209	641,135	402,209	641,135
Other Debtors	10,330	10,748	10,330	10,748
Prepayments and accrued income	419,710	344,803	419,710	344,803
	832,249	996,686	832,249	996,686

17. Creditors: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade Creditors	92,496	89,511	92,496	89,511
Social Security and other taxation	101,587	100,805	101,587	100,805
Other creditors*	62,063	188,775	62,163	188,875
Accruals	316,078	232,107	316,078	232,107
Deferred Income**	391,495	201,005	391,495	201,005
	963,719	812,203	963,819	812,303

*Includes funds held as an agent on behalf of Hull City Council 2022: £15,140 (2021: £20,230).

**Deferred income comprises income that has been invoiced but relates to the next financial year.

18. Deferred Income

Group and Charity

	2022 £	2021 £
Balance as at 1 April	201,005	182,868
Amount released to income earned from charitable activities	(201,005)	(182,868)
Amount deferred in year	391,495	201,005
Balance as at 31 March	391,495	201,005

19. Analysis of net assets between funds

Group

	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £
Tangible fixed assets	615,995	0	615,995	619,225	0	619,225
Net current assets	2,942,134	661,949	3,604,083	3,020,674	604,795	3,611,569
	3,558,129	661,949	4,220,078	3,625,999	604,795	4,230,794

Charity

	Unrestricted Funds £	Restricted Funds £	Total 2021-22 £	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £
Tangible fixed assets	615,995	0	615,995	619,225	0	619,225
Investments	100	0	100	100	0	100
Net current assets	2,942,034	661,949	3,603,983	3,006,674	604,795	3,611,469
	3,558,129	661,949	4,220,078	3,625,999	604,795	4,230,794



20. Analysis of charitable funds

Group and Charity

	Fund 1 April 2021 £	Income £	Expenditure £	Transfer/Other Gains £	Funds 31 March 2022 £
Restricted Funds					
London East & North	58,492	128,248	(141,509)	(13,873)	31,358
London West & South	3,000	25,260	(25,260)	0	3,000
South West	0	6,000	(6,000)	0	0
Central	174,671	135,793	(138,895)	(19,410)	152,159
Yorkshire	96,570	183,003	(106,732)	0	172,841
Lincolnshire	25,343	78,494	(88,715)	0	15,122
National Projects	163,621	257,540	(186,993)	(48,309)	185,859
Greystar contribution to Hayward building work	60,000	0	0	0	60,000
Nation Garden Scheme	23,098	0	0	18,512	41,610
	604,795	814,338	(694,104)	(63,080)	661,949

Unrestricted Funds					
Capital reserve fund	189,282	0	(78,676)	63,080	173,686
Property Reserve	1,168,549	0	(1,550,000)	0	(381,451)
Funds held as custodian/agent	20,230	49,600	(54,690)	0	15,140
General fund	2,247,938	7,779,705	(6,268,930)	(7,959)	3,750,754
	3,625,999	7,829,305	(7,952,296)	55,121	3,558,129
Total funds	4,230,794	8,643,643	(8,646,400)	(7,959)	4,220,078

The Restricted funds carried forward are made up of various fundraised and trust income that have not been spent during the financial year.

- London East & North includes money to be spent on services in Camden as well as the Hackney and Wandsworth playgrounds.
- London West & South includes £16,000 from CNOOC towards services in Harrow and £3,000 towards Southwark services has been carried forward into the next financial year.
- South West income included contributions to the Keynsham holiday scheme and the Be Positive group. All money was spent in the year.
- Central includes money to be spent on wellbeing in Stockport, the Connected and Be Hear project in Warwickshire as well as the Orchard centre in Lye.
- Yorkshires include money to be spent on inclusion behaviour support, family and summer activities.
- Lincolnshire includes money to be spent on the running of the strut after school and holiday club.
- National Projects include predominantly money to be spent on the young carers group and a contribution to the new digital hub development.
- There are a number of capital monies carried forward including a contribution from Hayward to fund building works as well as a donation from the National Garden Scheme to create two gardens one that has been developed in a previous year and one that will be developed next year.

£63,080 of restricted money was spent on capital items and has been moved to the capital reserve fund to depreciate as the items purchased were specific and restricted although they are for general use.



Group and Charity

	Funds 1 April 2020 £	Income £	Expenditure £	Transfer/Other Gains £	Funds 31 March 2021 £
Restricted Funds					
London East & North	120,500	119,221	(181,229)	0	58,492
London West & South	8,322	6,553	(11,875)	0	3,000
South East	34,471	125,472	(81,018)	0	78,925
South West	6,001	18,173	(24,172)	0	0
Central	132,505	257,304	(191,005)	(24,133)	174,671
Yorkshire	192,707	153,390	(207,187)	0	138,911
Lincolnshire	0	67,824	(42,480)	0	25,343
National Projects	5,459	60,369	(23,474)	0	42,355
Capital Projects	0	25,674	(1,448)	(24,226)	0
Greystar contribution to Hayward building work	60,000	0	0	0	60,000
Nation Garden Scheme	41,610	0	0	(18,512)	23,098
Albert Hunt - Money for minibus – Capital	5,000	(5,000)	0	0	0
Sandra Trust- Various Building work	16,890	0	(16,890)	0	0
	623,465	828,980	(780,778)	(66,872)	604,795

Unrestricted Funds					
Designated funds	13,895	0	(13,895)	0	0
Capital reserve fund	206,500	0	(66,957)	49,739	189,282
Property Reserve	4,414,956	0	(3,246,407)	0	1,168,549
Funds held as custodian/ agent	3,093	44,800	(27,663)	0	20,230
General fund	2,249,948	7,704,980	(7,724,123)	17,133	2,247,938
	6,888,392	7,749,780	(11,079,045)	66,872	3,625,999
Total funds	7,511,857	8,578,760	(11,859,823)	0	4,230,794

21. Operating lease commitments

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Land and buildings				
Expiring within one year	178,188	201,580	178,188	201,580
Expiring within two to five years	255,035	148,600	255,035	148,600
Expiring after five years	83,789	30,000	83,789	30,000
	517,012	380,180	517,012	380,180
Other				
Expiring within one year	24,188	11,213	24,188	11,213
Expiring within two to five years	24,673	7,387	24,673	7,387
Expiring after five years	5,443	5,443	5,443	5,443
	54,304	24,043	54,304	24,043

During the year £234,481 (2020-21 £241,725) was spent on operating lease commitments.

22. Analysis of cash and cash equivalents

Cash and Cash equivalents is all cash in hand 2022: £3,735,553 (2021: £1,877,086).

23. Post-balance sheet events

There are no Post-balance sheet events.

24. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)	(10,716)	(3,281,063)	(10,716)	(3,281,063)
Adjustments for:				
Depreciation charges	84,543	87,639	84,543	87,639
Loss/(profit) on sale of fixed assets	7,960	48	7,960	48
Loss on the revaluation of fixed assets	0	3,253,489	0	3,253,489
Interest from investments	(1,752)	(154)	(1,752)	(154)
Interest payments	2,179	2,391	2,179	2,391
(Increase)/Decrease in debtors	164,437	243,669	164,437	243,669
Increase/(Decrease) in creditors	151,515	168,856	151,515	168,856
Net cash provided by (used in) operating activities	398,166	474,875	398,166	474,875

Gifts and Grants Received

The list below provides details of all voluntary donations over £5,000 or above received during the past two financial years by the charity.

	2021-22	2020-21
29th May 1961 Charitable Trust	8,000	8,000
A D Charitable Trust		17,500
Armed Forces Covenant Trust		9,500
Axis Capital	5,000	
Band Trust	80,000	
BBC Children in Need	34,875	32,815
Charles S French Charitable Trust	5,000	
Clover Trust		5,000
Cooperative		35,000
Covid 19 – Mental Wellbeing & Resilience Fund	41,481	
Cranswick Country Foods	40,101	20,000
Credit Suisse		15,000
Derwent London		5,000
Edward Cadbury Trust	5,000	5,000
Elizabeth & Prince Zaiger Charitable Trust	6,000	6,000
Eveson Charitable Trust	20,000	15,000
Estate of the late Dennis Frederick Compton	13,817	
Estate of the late Sybil Hunt	31,140	
Expat Foundation	39,897	
Glebe Charitable Trust	5,000	
Greystar Europe Ltd	49,900	
Hull and East Riding Charitable Trust	5,000	
Hutton Foundation		10,000
Katten/APL	14,000	
Kusma Trust	23,500	
Kurt Geiger	37,280	
Laurence Guinness		14,644
Meriem Laouiti	5,000	

	2021-22	2020-21
NHS Hampshire, Southampton and Isle of Wight CCG	20,000	
National Lottery Community Fund	64,326	60,309
National Lottery Community Fund & DCMS (Coronavirus Community Support Fund)		68,145
National Lottery Grant		22,610
Quartet Foundation	5,036	
Quartet Express Grant		8,590
Royal Navy and Royal Marines Charity	33,400	25,000
Sandra Charitable Trust	30,000	30,000
Severn Trent Water		10,000
Sir James Reckitt Charity	15,000	
Skylarks Endowment	7,500	
Stockport Local Fund	10,000	
Sunlife Insurance	9,494	5,000
Sunrise Foundation		10,000
St Andrew Holborn Charities	11,200	15,782
Swire Charitable Trust		5,000
Techbelt Community Fund		5,000
The Adint Charitable Trust		10,000
The Childhood Trust	5,000	
The Clover Trust		5,000
The Bailey Thomas Charitable Trust	5,000	5,000
The DMF Ellis Charitable Trust		5,000
The London Marathon Grant	5,940	
The Morrisons Foundation		13,437
The O'Sullivan Family Charitable Trust		5,000
The Roger & Douglas Turner Charitable Trust		5,000
The Screwfix Foundation	7,608	
The Three Guineas Trust	26,372	25,607
Tula Trust	5,000	5,000
Two Ridings Community Foundation		10,000
White and Case	50,000	

	2021-22	2020-21
Youth Investment Fund		53,001
Young Londoners Fund	36,530	37,398
Zochonis Charitable Trust	25,000	30,500
Zurich Community Trust	45,125	16,905

The Trustees wish to acknowledge with sincere gratitude all of the many donors and supporters whose generous financial help makes a considerable contribution to our ability to continue our work.



You can find out more about KIDS
by visiting our website:
www.kids.org.uk

Follow us on Twitter:

 www.twitter.com/kidscharity

Follow us on Facebook:

 www.facebook.com/kidscharity

Follow us on Instagram:

 www.instagram.com/kidscharityuk

Registered Address:
KIDS
7-9 Elliott's Place
London
N1 8HX

Tel: 020 7359 3635

Registered Charity No: 275936

KIDS

England & Wales - Charity number 275936

Accounts



Annual Report

2020-2021



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Chair's Welcome

“ During the pandemic, KIDS has been a rock for my son. They have allowed him to access support and when not in nursery they have provided us with family activities to ensure he is constantly making progress.

” – Parent whose child is supported by KIDS Family Centre.

This past year has been difficult for all of us, but especially challenging for disabled children, young people and their families. Shielding, home-school, restricted access to health care and the suspension of many children's services have all had a negative impact on daily life.

I am so proud of the KIDS team. The charity kept its doors open in the face of changing restrictions and continued to make a real difference — as you will read in this report. We provided support and advice to almost 12,000 disabled children and young people and worked alongside their families to adapt to their needs in the most challenging circumstances.

Covid is not over, especially for disabled children, young people and families, many of whom face extra health risks, barriers to vaccination, and impacts on mental health and well-being. They will be picking up the pieces for a long time to come, which is why KIDS strongly supports a targeted and properly resourced recovery plan.

When we asked families, as part of our strategic review, how we put our values into action, one young person said, 'Because you are always there for us'. Many challenges lie ahead, but I know that KIDS will continue to support disabled children, young people and their families to achieve their goals — with professionalism, kindness and real humanity.

Disabled children and young people are entitled to the same rights and opportunities as others, yet these are so often denied in everyday life. It is our job at KIDS to champion their rights, amplify their voices and create spaces for them to shape their future. I am delighted that our new strategy will see us draw on fifty years of expertise, speak up about gaps in services, and provide practical solutions. From service design to policy influence, every step of our journey will be informed by our families' lived experiences and expertise.

I would like to say an enormous thank you to our donors, charitable trusts and corporate partners. But I also want to pay homage to our staff, trustees and volunteers, as well as the disabled children, young people and their families, many of whom give their time and money to help others. Their resourcefulness and resilience gives us renewed optimism to emerge from this dreadful pandemic with a determination to do even more.

KIDS makes a real difference to people's lives. Thank you for believing in what we do.



Stephen Unwin
Chairman





Chief Executive's Message

“ It makes me feel appreciated and not part of the tokenistic participation. Being part of this group makes me more hopeful for a better world and changes based on what's said. That will lead to better services and break down stereotypes and stigma. Just because a person has SEND (Special Educational Needs and Disabilities) doesn't make their voice less valid, and experience makes it more valid. ”

– *Young person supported by KIDS Young People's Engagement*

No one thought KIDS' fiftieth birthday would be dominated by a pandemic which continues to disproportionately affect disabled children, young people and their families. But the charity's fantastically practical response was a tribute to John Mulcahy who set up KIDS in 1970, in partnership with the mother of a disabled child in his class.

Our Covid-19 response

Our settings were the only outdoor spaces some children enjoyed during lockdown. Parents and carers appreciated weekly phone calls in place of meet-ups. Information, advice and mediation moved seamlessly on-line and our young people's team was brilliant at keeping connections going (virtual discos were a highlight!). Early years; domiciliary care; short breaks; overnight respite, playgrounds, young carers, wherever and whenever there was a KIDS service, our staff went the extra mile. Many services provided both fun and respite in a safe outdoors environment - hugely needed over recent months. Throughout numerous changes to government guidance, our team did not let up for one minute. They focused on practical measures for families juggling intense demands of work, medical care, illness, bereavement, isolation and schooling. I want to thank them all for their tireless work and dedication.

Along the way, we've learned valuable lessons. Our mediation services, which won the National SEND Mediation Award, report that for some young people, accessing the meeting on-line from home was a better way to participate. In other areas, Covid restrictions have shown us how essential face to face activities are, from after school clubs to summer schemes. We are already working with other charities to look at the balance of provision, as we strive to maximise the potential of online delivery to reach more families, and make sure that face to face services stay strong where is no substitute for a hands-on experience.

I have missed my visits to our services and was thrilled to return to a KIDS adventure playground in London in July. 150 volunteers from our partner Kurt Geiger had spent the week with our staff transforming the playground. They replaced sandpits and turf, turned a flower bed into a wheelchair accessible allotment space and redesigned a wall with their signature rainbow colours. Our relationships with our corporate partners and supporters are a great source of strength and creativity, and I want to thank them all for their generous contributions.

The voices of our families

Alongside our Covid response, we have been consulting widely on what KIDS does well and where we go next. Young people say we are caring, fun and trusted. Families feel supported, not judged; that we enable their children to take part in activities they never thought possible and celebrate every small step and achievement. Staff shared stories of a young woman better able to speak up for herself in a meeting, a child on a high rope for the first time and a young man supported by KIDS for several years to overcome numerous obstacles, who is training to be a paramedic.

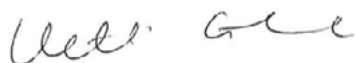
Above all, people value our ability to support the whole family. One parent singled out our work with a young carer "it's easy to only ever see them as part of a family unit ... it's so empowering for my daughter to feel she is an individual". Looking ahead, young people and families shared their vision of services to make a real difference, embracing social opportunities (youth clubs; discos; day services), volunteering and employment, access to healthcare and practical skills like travel. Parents and carers emphasised the importance of additional support at key transitions (into primary school or from children's to adult services) and of preventive measures to help avert a crisis.

Looking to our future

Based on this feedback, we have three clear priorities for the future: practical support, innovation and social change. Practical and emotional support because this is at the heart of KIDS' mission and highly valued by families. Innovation, because we have fifty years of expertise to draw from to find new solutions to the obstacles families face. Social change, because disabled children, young people and their families have a right to access the support they need but must still battle for the basics. We are determined to amplify their voices, to bring our shared expertise to the table and work together to make their rights a reality.

Disabled children's services were already chronically underfunded and Covid has brought new pressures. To sustain our work, like other charities on the frontline, we will have to make tough choices about what we can or cannot afford to do. We are actively looking at new funding partnerships and models. Collaboration is key, and our team's flexibility during Covid puts us in a great position to co-design with disabled children, young people and families the best mix of face to face and on-line services to meet their changing needs.

I am hugely appreciative of everyone's efforts over the past year. Staff, trustees, volunteers, donors, supporters and allies have all come together and worked alongside disabled children, young people and families to mount an incredible response. We showed ourselves to be a creative, resourceful and adaptable 'One team KIDS' and after fifty years of service I know we have an exciting new chapter ahead.



Katie Ghose
Chief Executive



Arsh's Story



My son Arsh has autism and we have been receiving help from KIDS for about seven months now. We needed help as Arsh's behaviour and issues with sleep were making me feel low. I felt like no one understood why – it was simply because my son did not sleep. I was also exhausted as I had to watch him constantly to make sure he stayed out of danger.

Two people from KIDS came to my house and showed me different activities I could do with Arsh. He really enjoyed playing with rice crispies in a tray, and I have used this play with him a lot since. They also gave me ideas about how to communicate with Arsh, and how to help him communicate with me, alongside some great ideas as to how to get him to burn off some of his energy!

When Covid started, KIDS couldn't come to my house as much. Instead, my support worker called me every week on the phone. I really needed those calls. I could talk to her about my difficulties, and I knew she understood. I found the winter lockdown really hard as his behaviour and sleep were not good and my husband was out during the day at work.

I knew that I could always call my support worker. She would always try to help. She didn't mind that my English was bad. She made a sleep routine with me and encouraged me to keep going with it, even when it was really difficult. She also helped me to speak to Arsh's doctor about getting the right medication to help with his sleep. Arsh is now sleeping so much better, and I feel so much better because of it.

It was hard for me to take Arsh out, as he was too big for his pushchair and he wouldn't walk very far without sitting down and refusing to move. She helped me to get a special needs buggy from the NHS which made it much easier for me to get my other children from school and to go shopping. I also told her that I was worried about the car, as Arsh kept getting out of his seat when we were driving. KIDS bought me a harness to keep him safe in the car – it's helped so much.

I feel happy now, Arsh is calmer and he is sleeping better. This has helped me and the rest of my family. Life is not always easy, but I can manage now. I know that I can call my support worker whenever I need her. And that support has been, and remains, so important to me.



Click to
watch
Arsh
playing
with his
brothers

The KIDS Ethos

KIDS has a distinct ethos. We are:

- **Optimistic, creative and fun**
- **Caring and professional**
- **Open and approachable**
- **Flexible and adaptable**

Our ethos is deeply rooted.

We were founded in 1970 by John Mulcahy, a teacher, who wanted to do more for a disabled child in his class. Working with the child's mother, John understood that parents are the experts and he worked with families to find practical solutions to identify gaps in provision and take practical steps to fill them.

50 years later and we continue that tradition. We support parents and carers to find solutions that work for them, and we are actively expanding our pioneering participation work with disabled children and young people across the country.

We face major challenges. But we are determined to stay true to our vision and provide this life-changing support which is so valued.

“ It really increases your self-esteem and self-worth, making you feel more valued as a person.

– *Young person supported by KIDS*

“ Our support network is small at the best of times and now during lockdown we have been a bit cut off from everyone. When we do talk to each other, I feel like it's really hard to explain what lockdown life is like for us. No one sees the full picture of our children's needs or understands the strains we're under. The phone conversation we had was the first time in months where I felt someone actually understood what I was saying and brought something constructive to the table. It meant a lot to me.

– *Parent supported by KIDS*



Our goals and achievements:

The Covid pandemic has dominated life for all of us this year. Our team has needed to be agile to ensure that we could continue to support our families safely.

We are proud that we were able to stay open throughout, thanks to the resourcefulness and resilience of our team. We delivered a mix of face to face and virtual support to our families, many of whom faced significant issues around shielding, school closures and access to medical services.



Over 11,800

disabled children,
young people and their
families supported



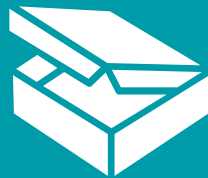
Over 190,000

hours of support
provided



Over 30,000

hours of virtual support
including video calls,
telephone and email



Over 4,700

activity packs
delivered to homes



Over 500

food hampers delivered
to vulnerable families

Click to hear
from Ruth
about the
support she
received
during Covid



Going above and beyond for our families during the pandemic:



Support accessing food and shopping deliveries



Getting safe transport to hospital and medical appointments



Support with accessing laptops and computers to link with education and medical professionals



Socially distanced visits to check on vulnerable families



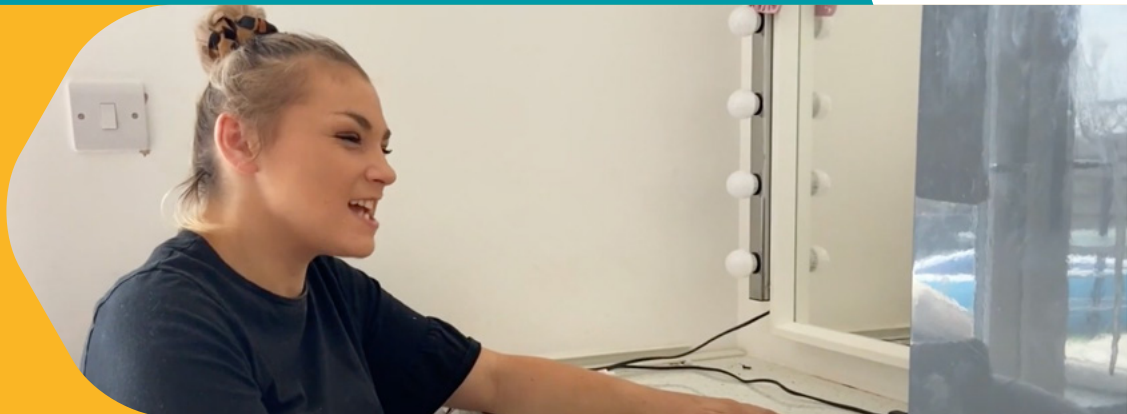
Flexible support and hours for key workers emergency placements



Taking children on daily exercise if parents were unable to



Click to see how we kept young people connected





Our achievements this year

We succeeded in delivering a range of activities with young people aged 14-25, including innovative virtual work. We continued to build on our work with health agencies and boosted our focus on mental health and well-being, responding to Covid pressures and by developing new collaborations with Clinical Commissioning Groups. We continued to deliver high quality services in challenging circumstances and developed new ways of ensuring on-line safety. Previous work on infrastructure enabled us to move smoothly to remote ways of working as soon as restrictions were introduced. Our previous plan included objectives to raise awareness of KIDS' work and to diversify income. We prioritised our Covid-19 emergency response over external communications and exploring new income streams, however both objectives feature strongly in our new strategy.

KIDS: Our Next Chapter

“ We really value the 1:1 sessions that have been put in place to allow our son sometime out of the house to do some activities in a safe happy environment to lift his spirits and give some structure to his life during this difficult time.

– *Young person supported by KIDS*

To inform our new strategy, we widely surveyed parents, carers, children, young people and our staff to gain deeper understanding of what they value about KIDS, and their vision for the future. Three key themes emerged:

- Disabled young people, their siblings and young carers want to be recognised, respected and included. They seek a wide range of practical services that enable them to have fun, make friends, gain education, volunteer, work, grow their independence and develop practical life-skills.
- Parents want to know how to navigate the system and secure support to help their child progress. They want to enjoy family time together and to be able to take breaks from caring responsibilities knowing their child is safe, having fun and receiving services right for his or her needs. Access to services was limited to their local area and local funding constraints.
- Staff are energised by the value of provision and the trusted relationships they forge with children, young people and families. They want us to find a sustainable model for our services so that we can continue to be there for families.





The challenges

Local government funding for disabled children has fallen year on year over the last decade. This has affected KIDS as well as many other charities. But we believe that every disabled child, young person and their family is entitled to safe, sustainable, high-quality services and we are determined to find new, affordable ways of providing these in future, working with a wide range of partners. We will ensure that we are financially sustainable by moving away from services which incur an unsustainable financial loss. We will focus and streamline our operation and seek out new opportunities, partnerships and ways of working.

Our ambition is to come through this difficult time making even greater impact than we do now. At home, in the community and on-line, our staff will bring their warmth, professionalism and optimistic outlook to support disabled children and young people to achieve their goals.

Developing digital:

Every part of our new plan will involve us making best use of digital to support disabled children, young people and their families to achieve their ambitions'

The pandemic has given us significant insight into how we can design digital, face-to-face and combined services in the future. In 2020, we worked with Sense and several other disability charities to set up a digital services consortium, to learn and share good practice. For some of our services, digital has had significant benefits, and we want to build on the learning and feedback that we have gained over the last 18 months. We will be guided by disabled children, young people and their families' insights and adapt our services to support more people in new and effective ways.

Our plan

Every part of our new plan will involve us making best use of digital to support disabled children, young people and their families to achieve their ambitions. We will prioritise three areas: practical support, innovation and social change.

Practical support

Many families with disabled children say they lack the support they need to stay together as a family, enjoy life fully and be part of their community.

KIDS will develop a combination of face-to-face, on-line and telephone support. Mental health and well-being will be a key priority, and we will develop an ambitious offer for young disabled people moving into adulthood.

We will continue to provide advice and mediation services and develop a joined-up information service to help families navigate their way through the bureaucratic challenges that society insists on.

Innovation

According to a report by the Department of Education in May 2020, only 43% of children with special educational needs aged three and four were able to access nursery places, compared to 60% of this age range who have no disability. Disabled children are often excluded from mainstream nurseries, lose out on social and educational opportunities, and families feel stranded and fearful for the future.

KIDS has decades of experience supporting under 5s at home, in groups and in our nurseries. Families say their child grows in confidence and becomes 'school-ready'. We will test, scale and collaborate on a practical model of support for disabled under 5s and families. This will help amplify the voice of early years parents, close the education gap for under 5s with disabilities and give every young child the chance to thrive.

* Special educational needs and disability: an analysis and summary of data sources Department of Education, May 2020

Social change

Disabled children, young people and their families, have deep knowledge and expertise, but their views are still not at the heart of decision-making.

KIDS has broken new ground in supporting disabled young people to inform government officials and parliamentarians in disability awareness, policy and practice. We will continue to develop our participation programmes and strengthen young people's involvement and influence in our own organisation's decision-making and service design.

Young disabled people told us they want a world where every disabled child and young person is respected, recognised and included. We will maximise our 50 years of expertise in children's disability and complex needs to win the policy change and resources to achieve their vision. Disabled children, young people and their families will be at the heart of our social change programme. Their experiences will drive our policy, campaigns and communications and we will collaborate widely to make equal rights and opportunities a reality for every disabled child and young person.

What our young people and families tell us:

“

When I was dealing with anxiety Corniche would meet me for 1-1s so I could relieve the stress and anxiety.

- *Young carer supported by KIDS Gosport & Fareham Young Carers*

”

“

As a young person with SEND sometimes you go to groups or talk to people and they're really grateful to have you there, but they really just want you to say we have a person with SEND. If I don't feel valued, it stifles the progress myself and the group make and takes away from what I say.

- *Young person supported by KIDS*

”

“

I am amazed at how my son interacts with Shelley as I was frightened he would not participate. The Lego therapy is amazing. I love watching how my son takes instructions from Shelley and how he opens up and expresses himself.

Following each session he is much calmer and it is making a big difference to our family.

- *Parent whose child is supported by KIDS Wakefield Awareness Support Project (WASP)*

”



“

My daughter Mia has been attending young carers since she was eight - she is now 15 and it truly is a lifeline for her. Mia gets to spend time with other young people that have similar home lives where she can just be a teenager. She has a great bond with Corniche, the adult that has been consistent throughout her time with young carers and has made some great friends as well as had opportunities to do things we as a family just wouldn't be able to do sadly. Mia and us as her parents are extremely grateful for the hard work from Corniche and the other adults and for the funding to be able to access such an invaluable service for our young carers.

– *Parent whose child is supported by KIDS Gosport & Fareham Young Carers*

”

Jimmy's Story

Jimmy's story illustrates what can be achieved.

I'm Jimmy, I'm 23 years old and have been working with the KIDS participation team for over six years now. This project has given me so many opportunities to have a say over the years, but I want to focus on this last crazy year.

KIDS have given me chance to not only speak about me, my experiences but also to represent the views of other young people with disabilities. I have been involved in helping OFSTED and CQC redesign their inspection framework, helping KIDS develop their future plans and strategy and speaking to the SEND All Party Parliamentary Group about my experiences during lockdown.

I use an eye gazer to communicate and this can be a barrier but KIDS work with me to ensure my voice can be heard. This has really boosted my confidence and actually helped me stand up for my decisions, including at college. My family are also really proud because I am stepping up at my meetings and letting them know what I want. I've got big plans for my future!

Lockdown has been tough because I actually lost all my personal assistants meaning my family had to cover all my care and support. We all need a break sometimes. It was great that KIDS set up an online opportunity for the group to still meet and even more regularly. The staff are amazing and kind, giving us a chance to chat and

Click
here to
watch
Jimmy



interact with each other. I really looked forward to our Wednesday evening meetings because I wasn't seeing anyone else. One of the staff actually came to visit me during lockdown, she talked to me about how things were and we caught up. Hopefully soon we are getting back together in person – I can't wait.

My mum says when I come to KIDS, it's one of the only places she really knows I will be looked after and really understood. The staff make sure I have time to say what I want and they encourage me to be part of something bigger than just me. Participation is so important, not just to me but the wider SEND young people and I am helping making a difference for us all by being part of the KIDS work.



Trustees' Annual Report

(Incorporating the Directors' Report and Strategic Report for the year ended 31 March 2021)

The Trustees, who are the directors of the charitable company for Companies Act purposes, are pleased to present their annual report and review together with the audited financial statements of the charity and the group for the year ended 31 March 2021. In this report they are referred to as the Trustees or, collectively, as 'the Board'.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 March 2015).

Structure, Governance and Management

Governing Document

KIDS is a registered charity and is a company limited by guarantee. It is licensed by the Secretary of State to omit the word "Limited" from its name. The instruments governing the charity are the Memorandum and Articles of Association.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The Trustees are the Members of the charitable company but this entitles them only to voting rights. The total number of such guarantees at 31 March 2021 was 11 (2019: 14).

KIDS has 4 subsidiaries. KIDS Trading Company Limited, is a dormant company limited by guarantee registered in England and Wales. Support Education Respite Care for Children, Kidsactive, and Strut Limited are all charities and companies limited by guarantee, with no share capital, registered in England and Wales. All three are dormant.

Organisation

The charity is governed by a Board of Trustees collectively referred to as the Trustees. These Trustees are also the Directors of the company for Companies Act purposes.

The full Board of Trustees meets at least six times per year. In addition to the full Board, the Finance and Audit Committee meets at least five times per year. The Finance and Audit Committee consists of the Chair and Treasurer and a minimum of two other Trustees along with other individuals appointed by the Board.

For the year ended 31 March 2021 the members of the Finance and Audit Committee were:

Chris Stefani (Chair of Finance and Audit Committee) (resigned 20 January 2021)

Sanjay Nair (Chair of Finance and Audit Committee) (appointed Trustee 29 September 2020, appointed Treasurer 24 March 2021)

Stephen Unwin

David de Paeztron (resigned 24 March 2021)

Austin Erwin

Zoe Peden

Richard Pogrel

Linda Smeaton (Independent)

Lindsay Thomas (resigned 24 March 2021)

Sabah Zubaida (Independent)

The charity maintains a risk register outlining the major strategic, funding and operational risks that it faces. The Finance & Audit Committee regularly reviews the risk register and at least once a year the Board also conducts a review of significant risks. Having assessed the major risks, in particular those relating to the operation and finance of the charity, the Trustees are satisfied that, within the bounds of practicality, systems are in place to mitigate exposure to these.

Appointments to the Board

The Board includes people with a range of professional skills including finance; Human Resources; voluntary sector leadership and management; digital; risk; law; national and local government. Several trustees have lived experience as parents or siblings of disabled children and young people.

Each Trustee must retire at the next board meeting once three years has passed since their appointment or last election. They are eligible for re-election or re-appointment for two further consecutive terms of three years provided that they do not serve for a period of more than nine years without a period of at least a year out of office.

Trustees are recruited following the identification of a gap in key skills and experiences or to directly replace retiring Trustees. The recruitment is through a robust interview and appointment process, including input from a young people's panel. Candidates receive a full briefing pack about the function and responsibilities of being a Trustee and have the opportunity to meet the Chair and other Trustees before being elected.

Trustee Induction and Training

New Trustees undergo an orientation process which includes a briefing on their legal obligations under charity and company law, Charity Commission guidance on public benefit, the charity's Memorandum and Articles of Association, decision-making processes, the business plan and recent financial performance of the charity. Their induction includes sessions with the Chair, the Chief Executive Officer, other trustees and senior staff. Trustees are encouraged to attend relevant external training courses or events.

The names of the Trustees of the charity at the date of this report are stated on [page 56](#).

The Trustees are covered by qualifying third-party indemnity provisions which were in place throughout the year and remain in force at the date of this report.

Management

The Trustees are responsible for the high level strategic development and direction of the charity. The day to day management of the charity, including staff and financial matters, is delegated to the Chief Executive.

We have determined our key management are the Chief Executive (Katie Ghose), supported by an Executive Leadership Team comprising the Director of Finance and IT (Emma Teviotdale), Director of Fundraising (Fidelma Hatton), HR Director (Sally Storton) and the National Operations Director (Katherine Shaw). The total remuneration for key management can be found in note 9.

Related Parties

Related parties of the charity include its subsidiary undertakings. A full list of the charity's subsidiary undertakings is disclosed in note 14 to the financial statements. All subsidiaries listed are included in the consolidated financial statements.

None of the Trustees receive any remuneration from their work with the charity.

A Conflicts Register is maintained by the Company Secretary to monitor and manage any potential conflicts of interest. Any conflicts are declared at the first board meeting at which the Trustee becomes aware of the potential conflict and are then recorded in the Conflicts Register. The Board considers all conflicts in line with the provision set out in the Company's Articles. The Trustees declare all interests on an annual basis.

Remuneration Policy

We endeavour to pay all our staff a fair and appropriate salary which ensures we attract and retain the right skills to have the greatest impact on advancing our vision whilst having to be balanced against the funds available to us.

Apart from the Chief Executive's salary, employees' and workers' pay is determined according to a fixed pay scale. All roles have a job description and they are evaluated against a set criteria to determine their grade which in turn governs their pay.

It is the responsibility of the Chair and the Treasurer to consider the remuneration of the Chief Executive using external information about pay rates of senior staff and make a recommendation to the Board for approval.

The Board approves the pay settlement for all staff.

Principal Risks and Impact on Reserves

The environment that KIDS operates within continues to go through significant change. Uncertainty still remains and the level of working capital that the group requires to continue to securely operate going forward is not totally quantifiable.

The Reserves Policy and its application will be reviewed at least annually. This is an agile policy and with internal/external changes to the charity the monetary level may change from year to year but the principles within the policy will remain the same. The principles are as follows:

1. Liquidity – the charity's cash balance must not fall below £500,000.
2. Reserves – the level of unrestricted reserves must contain a minimum level equal to 60 days of anticipated expenditure.
3. Contract Risks – an ongoing analysis of risks associated with larger contracts must be continually assessed and an allocation be made within unrestricted funds if the risk is deemed highly likely.

4. Cessation of business – Although unlikely to happen an ongoing analysis of the going concern of the business will be conducted, and sufficient unrestricted reserves will be allocated for the purpose.
5. Capital Accumulation – a key part of the corporate strategy is to change the business model and to increase the level of fundraising income but to do this there will need to be an investment in infrastructure and fundraising. The policy allows an allocation of unrestricted reserves to be used once principles 1 to 3 have been considered. Any available unrestricted reserves remaining can be used to fund designated reserves that assist the charity in achieving its corporate objectives.

Having assessed the budget for 2020-21, and taking into account the principles above, a minimum reserves monetary amount has been set at £1.3 million. It is estimated that at 31 March 2021 the unrestricted reserves will at least meet our minimum requirement.

Investment Policy

Apart from the investments in the subsidiary undertakings, there are no investments other than cash. The group does not have any significant excess cash reserves and so its policy is to hold any surplus cash resources in low risk, interest bearing bank deposit accounts.

Going Concern

A review of the financial position and performance of the charity and the group has been outlined in the strategic report which commences from [page 19](#), together with a description of the principal risks and uncertainties faced by the charity on [page 20](#).

Coronavirus - At the date of signing these financial statements, the directors have considered the effect on the group with the information available to it, and do not believe it will affect the group's ability to continue to trade for the foreseeable future. As with most businesses there have and will be short term practical difficulties which have been addressed and are being managed. The Directors have assessed the level of reserves along with the opening up after the lockdowns on the budget for the next financial year and there should be a pick up in service delivery as families come out of isolation.

The charity has acceptable financial resources: unrestricted funds have decreased slightly from £2.473 million to £2.457 million. As a consequence, the Trustees have a reasonable expectation that the group is well placed to manage its business risks successfully and continue in operational existence for the foreseeable future.

Accordingly, they continue to adopt the going concern basis in preparing the annual report and accounts.

Fundraising

KIDS raises funds with the aim of giving disabled children and young people a brighter future.

The funds we raise are the sole source of income for some projects, they provide additional income for services commissioned by local authorities and they ensure we continue to develop our offering to meet families' needs.

We appreciate that supporting our work is a choice and we respect our supporters who make that choice.

Our supporters help our work through giving their time in volunteering at one of our services or at an event, raising funds through making donations, participating in a challenge or special event or supporting via their social networks.

Alongside this, a number of corporate partners and trusts give us their time and expertise on a pro-bono basis in addition to funding specific projects and engaging in employee fundraising activities.

KIDS is a member of the Fundraising Regulator, taking our commitment to the highest standards of professional fundraising seriously and implementing recommendations on consent. Our staff undergo appropriate training, including GDPR, and are encouraged in their professional fundraising development.

The majority of our fundraising activities are directly managed in-house meaning we have direct control over standards and we ensure that our suppliers are acting to the standards we expect of them.

We take care to ensure that any vulnerable individuals would not be adversely affected by our fundraising, for example our Lottery promotion expressly encourages participants to be Gamble Aware.

We have a Fundraising Compliments, Comments and Complaints Procedure and Policy available on our website. Any fundraising complaints are logged, managed and escalated in line with organisational policy.

Trustees Responsibilities Statement

The Trustees (who are also directors of KIDS for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS102 "The Financial Reporting Standards applicable in the UK and Republic of Ireland". Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgments and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in business

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group 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 group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor and the disclosure of information to the auditor

So far as the Trustees are aware, there is no relevant audit information of which the group's auditors are unaware. The Trustees have taken all required steps to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Equality, diversity and inclusion

The charity is committed to the principle and practice of equal opportunities in employment for all employees, applications for employment, and board membership.

KIDS recognise that certain groups and individuals in our society are discriminated against for a variety of reasons, including their impairment or condition. We are committed to working towards eliminating any such discrimination in all aspects of our work and we value the individuality of all the children and young people we work with. We are committed to giving all KIDS service users every opportunity to safely express themselves and to achieve their highest potential. Within this ethos we do not tolerate bullying, harassment or discrimination of any kind.

This Trustees Report (including the Strategic Report) was approved by the Board and signed on its behalf by



Stephen Unwin
Chair of Trustees

6th October 2021



Independent Auditor's Report to the Members and Trustees of KIDS

Opinion

We have audited the financial statements of KIDS (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Company Balance Sheet, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on [page 22](#), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Our assessment focussed on key laws and regulations the group and the parent charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, Charities (Protection and Social Investment) Act 2016, taxation legislation, data protection, anti-bribery and employment legislation.

We are not responsible for preventing irregularities. Our approach to detecting irregularities included, but was not limited to, the following:

- obtaining an understanding of the legal and regulatory framework applicable to the group and parent charitable company and how the group and the parent charitable company is complying with that framework, including agreement of financial statement disclosures to underlying documentation and other evidence;
- obtaining an understanding of the group and the parent charitable company's control environment and how the group and the parent charitable company has applied relevant control procedures, through discussions with Trustees and other management and by performing walkthrough testing over key areas;

- obtaining an understanding of the group and the parent charitable company's risk assessment process, including the risk of fraud;
- reviewing meeting minutes of those charged with governance throughout the year; and
- performing audit testing to address the risk of management override of controls, including testing journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

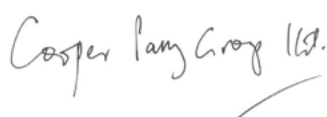
Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicholas Simkins FCA
Senior Statutory Auditor
for and on behalf of:

COOPER PARRY GROUP LIMITED

Date:

Chartered Accountants
Statutory Auditors
Park View
One Central Boulevard
Blythe Valley Park
Solihull
West Midlands
B90 8BG

Statement of Financial Activities

(Including consolidated income and expenditure account) For the year ending 31 March 2021)

	Notes	2021			2020		
		Unrestricted funds £	Restricted funds £	Total Funds £	Unrestricted funds £	Restricted funds £	Total Funds £
Donations and legacies	3	323,631	825,604	1,149,235	370,733	862,527	1,233,260
Charitable Activities	4	7,074,642	0	7,074,642	7,893,062	0	7,893,062
Other Trading Activities	5	15,186	3,376	18,562	159,639	56,950	216,589
Investments	6	154	0	154	6,487	0	6,487
Other		336,167	0	336,167	52,735	0	52,735
Total Income		7,749,780	828,980	8,578,760	8,482,656	919,477	9,402,133

Expenditure							
Raising Funds	7	555,424	0	555,424	540,557	0	540,557
Charitable Activities	7	7,270,084	780,778	8,050,862	7,985,775	826,788	8,812,563
Total Expenditure		7,825,508	780,778	8,606,286	8,526,332	826,788	9,353,120

	Notes	2021			2020		
		Unrestricted funds £	Restricted funds £	Total Funds £	Unrestricted funds £	Restricted funds £	Total Funds £
Net Income / (Expenditure)		(75,728)	48,202	(27,526)	(43,676)	92,689	49,013

Revaluation of Fixed Assets		(3,253,489)	0	(3,253,489)	0	0	0
Gains / Losses on Disposal of Fixed Assets		(48)	0	(48)	0	0	0
Transfers	21	66,872	(66,872)	0	112,954	(112,954)	0

Net Movement in Funds		(3,262,393)	(18,670)	(3,281,063)	69,278	(20,265)	49,013
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Reconciliation of Funds							
Total Funds brought forward		6,888,392	623,465	7,511,857	6,819,114	643,730	7,462,844
Total funds carried forward	21	3,625,999	604,795	4,230,794	6,888,392	623,465	7,511,857

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 page [32](#) to [52](#) form part of these financial statements.

Balance Sheet

For the year ended 31 March 2021

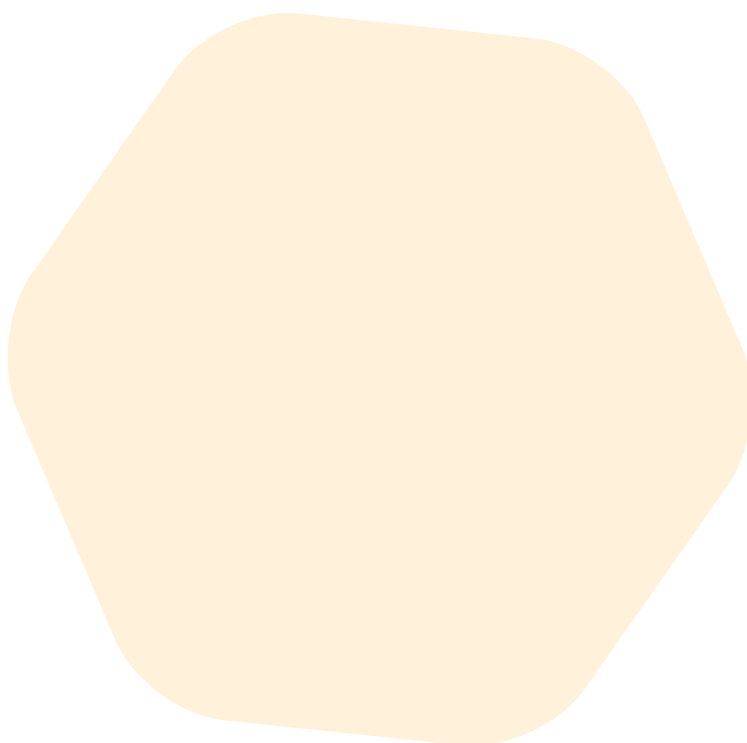
	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Fixed assets:					
Tangible assets	13	619,225	5,460,660	619,225	5,460,660
Investments	14	0	0	100	100
Total Fixed assets		619,225	5,460,660	619,325	5,460,760
Current assets					
Tangible Asset for sale	15	1,550,000	0	1,550,000	0
Debtors	16	996,686	1,240,355	996,686	1,240,355
Cash at bank and in hand	23	1,877,086	1,472,832	1,877,086	1,472,832
Total Current assets		4,423,772	2,713,187	4,423,772	2,713,187
Liabilities					
Creditors falling due within one year	17	(812,203)	(661,990)	(812,303)	(662,090)
Net Current assets		3,611,569	2,051,197	3,611,469	2,051,097
Total assets less current liabilities		4,230,794	7,511,857	4,230,794	7,511,857
Net assets		4,230,794	7,511,857	4,230,794	7,511,857

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
The funds of the charity					
Restricted income funds		604,795	623,465	604,795	623,465
Property reserve		1,168,549	4,414,956	1,168,549	4,414,956
Unrestricted income funds		2,457,450	2,473,436	2,457,450	2,473,436
Total charity funds	21	4,230,794	7,511,857	4,230,794	7,511,857

The consolidated financial statements of KIDS, registration number 01346252 on pages [27](#) to [52](#) were approved by the Board on 6th October 2021 and signed on its behalf by:



Stephen Unwin
Chair of Trustees



Statement of Cash Flows

(including consolidated cash flow statement) For the year ended 31 March 2021

	Notes	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Cash flows from operating activities					
Net cash provided by operating activities	25	474,875	401,024	474,875	401,024
Cash flows from investing activities					
Interest Received		154	6,487	154	6,487
Payments to acquire fixed assets		(49,739)	(145,837)	(49,739)	(145,837)
Net cash (used in) investing activities		(49,585)	(139,350)	(49,585)	(139,350)
Cash flows from financing activities					
Repayment of loans		(18,643)	(116,667)	(18,643)	(116,667)
Interest Paid		(2,393)	(3,337)	(2,393)	(3,337)
Net cash provided by (used in) financing activities		(21,036)	(120,004)	(21,036)	(120,004)
Change in cash and cash equivalents in the reporting period					
		404,254	141,670	404,254	141,670
Cash and cash equivalents at the beginning of the reporting period		1,472,832	1,331,162	1,472,832	1,331,162
Cash and cash equivalents at the end of the reporting period	23	1,877,086	1,472,832	1,877,086	1,472,832

Notes to the Financial Statements

1. Legal Form

KIDS is a registered charity (Charity number: 275936) and is a company limited by guarantee (Company number: 01346252), incorporated in England and Wales and domiciled in England. The registered office is 7-9 Elliott's Place, London, N1 8HX. The principal activity of the charity during the year was that of the provision of services for disabled children and young people.

2. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

2.1 Basis of Preparation

The financial statements cover the period 1 April 2020 to 31 March 2021.

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) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KIDS meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy note(s).

The financial statements are presented in sterling, which is the functional currency of the group and charity. All values are rounded to the nearest £1 except where otherwise indicated.

2.2 Group financial statements

The group financial statements include the financial statements of the parent company and all of its subsidiary undertakings on a line by line basis, all of which are made up to 31 March 2020. The charity has taken exemption from presenting its unconsolidated statement of financial activities under section 408 of Companies Act 2006.

The activities of the Group and Charity are the same and therefore the SOFA (Statement of Financial Activities) stated is the same for the Group and the Charity.

2.3 Preparation of the accounts on a going concern basis

At the balance sheet date the group had a significant cash balance and strong net current asset position. At the time of signing these accounts, the directors have considered the effect of the Coronavirus on the going concern position, and consider that this does indicate that the group will continue to trade for a period of at least 12 months from the date of signing these accounts due to strong reserves, minimizing costs and the UK Government support available to businesses during this difficult time.

The financial forecasts prepared by the directors show that the group will be able to operate within the facilities available to it.

On that basis, the directors have prepared these financial statements on a going concern basis

2.4 Income

Voluntary income by way of donations, legacies and gifts is recognised in full in the statement of financial activities when the group is entitled to receipt, which is usually when the cash is received. Gift Aid refunds on donations are recognised on an accruals basis.

Voluntary income by the way of grants is credited to the statement of financial activities in the year in which it is received unless otherwise stated under the terms of the application or issue.

Income for the delivery of our work with disabled children and young people through contracted services and performance related grant funding is recognised in the statement of financial activities in the year in which it is receivable and the service has been delivered. Income received which is clearly specified for a future accounting period or for services not delivered by the year end is carried forward as deferred income.

Income received by the way of parental contributions and Nursery/After School Club fees are recognised on a cash basis.

2.5 Expenditure

Expenditure is charged to the statement of financial activities in the period that it is incurred. This includes attributable VAT where it cannot be recovered. Expenditure is classified under the following activity headings:

Cost of generating voluntary funds

This is direct expenditure incurred on fund-raising applications and activities related to the generation of voluntary donations plus a proportion of support costs.

Cost of activities for generating funds

This is direct expenditure incurred on activities related to generating funds through fundraising events and the sale of donated goods plus a proportion of support costs.

Costs of Charitable Activities

This comprises all direct costs which have been incurred by the group in providing care services and meeting its charitable objects.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include finance, HR, IT and governance costs which support KIDS operational services.

2.6 Allocation of costs

Costs directly attributable to the activities above are allocated to the activity to which they relate. Central support costs are then allocated to the activities in a proportion based on the total direct expenditure of each activity.

2.7 Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation excluding Freehold and Long Leasehold buildings which are revalued every 5 years.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the basis as follows:

Asset Category	Annual rate
Freehold land	Nil
Freehold buildings	Nil Revaluation every 5 years
Leasehold property and improvements	Nil Revaluation every 5 years
Office equipment/fixtures and fittings	20% straight line
Playground structures	* Over the period of the lease
Computer equipment/software	20%-25% straight line
Motor vehicles	25% straight line

Assets under construction are not depreciated.

* Where there is no formal lease agreement for the tenancy of the respective playground, the structures are depreciated at 20% straight line.

Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

2.8 Investments

Investments are stated at cost less provision for permanent diminution in value.

2.9 Operating Leases

Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged on a straight-line basis over the lease term.

2.10 Funds

Unrestricted funds are those which are available for use at the discretion of the Board of Trustees, in furtherance of the general objectives of the group. The Board may, at its discretion, set aside unrestricted funds for specific future purposes and these are referred to as Designated Funds. Where such funds are no longer required for the intended purposes they are released to general unrestricted reserves.

Restricted funds are those which can only be used for purposes specified by the donor, or which have been raised under the terms of a specific appeal. Direct expenditure, which is for the specified purpose, is charged against the fund together with an appropriate allocation of management and support costs.

2.11 Financial Instruments

The group only enters into basic financial instruments transaction that result in the recognition of financial assets and liabilities like trade and other debtors and creditors, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measure at present value of the future cash flows and subsequently amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade debtors and creditors are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

Financial assets that are measured at cost and amortised costs are assessed at the end of each reporting period for objective evidence of impairment, if objective evidence of impairment is found, an impairment loss is recognised in the Consolidated Statement of Financial Activities.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate of the recoverable amount, which is an approximation of the amount that the group would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

2.12 Pensions

The group operates two defined contribution pension schemes (and paid into one further scheme during the year). The assets of the schemes are held separately from those of the group in an independently administered fund. The pension cost charge represents contributions payable under the schemes by the group. There is no liability under the schemes other than the payment of those contributions.

The pension costs are allocated between unrestricted and restricted reserves using the employees' time allocation when working on the various activities of the group. Any closing liability would be attributed to the unrestricted reserves at the year end.

3. Income from donations and legacies

	2020-21			2019-20
	Unrestricted £	Restricted £	Total £	Total £
Donations	220,941	171,817	392,758	587,712
Grants	72,831	653,787	726,618	549,599
Legacies	29,859	0	29,859	95,949
	323,631	825,604	1,149,235	1,233,260

Details of significant donations received in the year are provided on [page 53](#).

4. Income from charitable activities

	2020-21			2019-20
	Unrestricted £	Restricted £	Total £	Total £
Work with disabled children and young people	7,074,642	0	7,074,642	7,892,512
Associated charitable work				
Training Courses and Products	0	0	0	550
	7,074,642	0	7,074,642	7,893,062

Income from work with disabled children and young people analysed by KIDS region

	2020-21 £	2019-20 £
London East & North	1,513,268	1,680,735
London West & South	1,165,044	1,219,824
South East	1,146,465	1,343,048
South West	235,259	296,894
Central	729,070	840,365
Yorkshire	661,967	620,951
Lincolnshire	686,474	792,092
DFE / National Projects	937,095	1,098,603
	7,074,642	7,892,512

5. Income earned from other activities

	2020-21			2019-20
	Unrestricted £	Restricted £	Total £	Total £
Events Income	15,186	3,376	18,562	205,579
Commission from the sale of Christmas cards	0	0	0	6,009
	15,186	3,376	18,562	216,589

6. Investment Income

Investment Income relates to bank interest received 2020-21 £154 (2019-20 £6,487) held in Unrestricted Funds.

7. Analysis of expenditure on charitable activities and raising funds

	2020-21				2019-20
	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total £	Total £
Generating Voluntary Income	274,532	39,635	36,379	350,546	368,648
Activities for generating funds	135,624	47,992	21,262	204,878	171,909
Raising Funds	410,156	87,627	57,641	555,424	540,557

Work with disabled children and young people	5,852,911	1,367,309	836,058	8,056,278	8,791,837
Associated charitable work	0	(4,857)	(559)	(5,416)	20,726
Charitable Activities	5,852,911	1,362,452	835,499	8,050,862	8,812,563

Expenditure for work with disabled children and young people analysed by KIDS region

	2020-21				2019-20
	Direct Staff Costs £	Other Direct Costs £	Support Costs £	Total £	Total £
London East & North	1,493,786	270,112	204,247	1,968,145	1,933,455
London West & South	880,305	187,044	123,593	1,190,942	1,441,839
South East	884,687	304,679	137,723	1,327,089	1,565,485
South West	204,175	34,557	27,644	266,376	330,325
Central	649,042	133,474	90,613	873,129	933,058
Yorkshire	551,198	122,001	77,951	751,150	744,365
Lincolnshire	517,589	137,061	75,804	730,454	836,727
DFE / National Projects	672,129	178,381	98,483	948,993	1,006,583
	5,852,911	1,367,309	836,058	8,056,278	8,791,837

Of the total expenditure of £8,050,862 (2019-20 £8,812,563) £780,778 (2019-20 £826,788) related to restricted expenditure and £7,270,084 (2019-20 £7,985,775) related to unrestricted expenditure.

8. Analysis of governance and support costs

	2020-21			2019-20
	Staff Costs £	Other Costs £	Total £	Total £
Chief Executive Office	168,491	28,748	197,239	168,018
Finance and Payroll	238,230	54,320	292,550	297,040
Human Resources	144,106	82,450	226,556	190,993
IT Infrastructure	106,868	31,840	138,708	133,650
Governance	18,721	19,366	38,087	34,317
	676,416	216,724	893,140	824,018

9. Analysis of staff costs, Trustee remuneration and expenses, and the cost of key management personnel

	2020-21 £	2019-20 £
Wages and salaries	6,148,820	6,404,302
Social security costs	410,589	429,571
Pension contributions	110,290	125,481
Agency and contract staff	269,785	367,332
	6,939,484	7,326,686

The average number of full time equivalent employees, and average headcount during the year, analysed by category.

	2020-21 FTE	2020-21 Headcount	2019-20 FTE	2019-20 Headcount
Staff engaged in generating funds	9	10	9	10
Staff engaged in direct charitable activities	172	235	156	219
Management and support staff	23	26	21	25
	204	271	186	254

Included in staff costs are amounts paid to casual workers who are engaged in direct charitable activities on a sessional basis. The average number of full time equivalent casual workers equated to 54 (2020:66).

	2020-21	2019-20
£60,000 to £70,000	1	1
£70,000 to £80,000	1	1
£90,000 to £100,000	1	0

Total contributions made to defined contribution schemes on behalf of the higher paid employees in 2020-21 was £2,839 (2019-20 £11,932). At 31 March 2021 retirement benefits were accruing to the higher paid employees under defined contribution schemes.

The total cost of key management is £330,819 (2019-20 £330,852).

No Trustee of the charity received any remuneration for services performed on behalf of the charity or group. During the year ended 31 March 2021 one Trustee received reimbursed DBS checks £132.10 (2019-20 one Trustee, travel and subsistence £44)

10. Pension Costs

The charity participates in a defined contribution pension's scheme administered externally. Membership of the scheme is available to employees satisfying qualifying conditions. Payments made to the fund are charged annually in the financial statements. The pension cost charge amounted to £106,973 (2020: £121,427). At the year end there was £21,028 in unpaid contributions (2020: £20,743).

From 1 October 2018 there were a number of staff who had TUPE'd across from another organisation who are entitled to be in the NHS Pension.

11. Auditor Fees

The auditor fees include audit fees for 2020/21 £19,833 inclusive of VAT, (2019/20 £18,600). We have also used Cooper Parry for VAT consultancy £10,139 (2019/20 £0).

12. Related Party Transactions

Advantage has been taken of the exemption conferred by paragraph 3(c) of Financial Reporting Standard 102 paragraph 33.1 whereby transactions with entities that are part of the same group do not require disclosure in the financial statements.

During the 2020/21 financial year there was 1 related party transaction:

1. Stephen Unwin (Chair) has confirmed that his son works as a sessional worker at Hackney Playground. The rate of pay was at a standard rate for the role taken.

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

All Freehold and Long leasehold properties were valued as at 1 April 2018. The properties were valued by Lambert Smith Hampton. The reports and valuations have been prepared in accordance with the Royal Institution of Chartered Surveyors ('RICS') Valuation – Professional Standards UK January 2014 (revised April 2015), also known as the 'Red Book', the International Valuation Standards ('IVS') 2017 and the Red Book – the RICS Valuation, Global Standards 2017;

- The valuations have been prepared in accordance with the current requirements of UK Generally Accepted Accounting Principles (UK GAAP)
- With reference to the Financial Reporting Standards (FRS), in particular FRS 102,
- As well as relevant Statements of Recommended Practice (SORP).

The carrying amount for each class of property that would have been recognised had the assets been carried at historical cost would have been:

Freehold Land and Buildings	£5,402,977
Long Leasehold Property	£287,934
Total	£5,690,911

On 26 April 2021 KIDS sold the Smile building along with some Fixtures and Fittings and IT equipment. The asset is therefore reflected in the accounts at market price and transferred to Current Tangible Assets.

Fixed Assets of the group and charity.

	Land and Buildings £	Other £	Total £
Cost			
At 1 April 2020	5,445,786	1,771,188	7,216,974
Additions	44,629	5,110	49,739
Revaluation	(3,252,719)	(1,236)	(3,253,955)
Disposals	0	(147,826)	(147,826)
Transfer to Current Tangible Assets	(1,550,000)	(73,597)	(1,623,597)
At 31 March 2021	687,696	1,553,639	2,241,335
Depreciation			
At 1 April 2020	174,547	1,581,767	1,756,314
Charge for year	19,237	68,402	87,639
Revaluations	0	(495)	(495)
Disposals	0	(147,751)	(147,751)
Transfer to Current Tangible Assets	0	(73,597)	(73,597)
At 31 March 2021	193,784	1,428,326	1,622,110
Net book value			
At 31 March 2021	493,912	125,313	619,225
At 31 March 2020	5,271,239	189,421	5,460,660

Land and Buildings of the group and charity.

	Freehold Land and Buildings £	Long Lease- hold Property £	Short Lease-hold Improvements £	Total Land and Buildings £
Cost				
At 1 April 2020	5,110,669	139,392	195,725	5,445,786
Additions	26,617	0	18,012	44,629
Revaluation	(3,252,719)	0	0	(3,252,719)
Disposals	0	0	0	0
Transfer to Current Tangible Assets	(1,550,000)	0	0	(1,550,000)
At 31 March 2021	334,567	139,392	213,737	687,696
Depreciation				
At 1 April 2020	0	2,626	171,921	174,547
Charge for year	0	7,879	11,358	19,237
Revaluations	0	0	0	0
Disposals	0	0	0	0
Transfer to Current Tangible Assets	0	0	0	0
At 31 March 2021	0	10,505	183,279	193,784
Net book value				
At 31 March 2021	334,567	128,887	30,458	493,912
At 31 March 2020	5,110,669	136,766	23,804	5,271,239

Other Fixed assets of the group and charity.

	Motor Vehicles £	Playground Structures £	Office Equipment Fixtures and Fittings £	IT Equipment and Software £	Total Other £
Cost					
At 1 April 2020	87,664	452,481	777,560	453,483	1,771,188
Additions	0	0	5,110	0	5,110
Revaluation	0	0	(1,236)	0	(1,236)
Disposals	(5,100)	0	(13,237)	(129,489)	(147,826)
Transfer to Current Tangible Assets	0	0	(61,637)	(11,960)	(73,597)
At 31 March 2021	82,564	452,481	706,560	312,034	1,553,639
Depreciation					
At 1 April 2020	85,229	407,262	685,393	403,883	1,581,767
Charge for year	2,435	13,292	29,054	23,621	68,402
Revaluations	0	0	(495)	0	(495)
Disposals	(5,100)	0	(13,162)	(129,489)	(147,751)
Transfer to Current Tangible Assets	0	0	(61,637)	(11,960)	(73,597)
At 31 March 2021	82,564	420,554	639,153	286,055	1,428,326
Net book value					
At 31 March 2021	0	31,927	67,407	25,979	125,313
At 31 March 2020	2,435	45,219	92,167	49,600	189,421

14. Investments

Investments of the charity.

	2021 £	2020 £
Market Value	100	100
Historical Cost	100	100

Investments related to the 100% share capital of KIDS Trading Company Limited, a dormant company limited by guarantee registered in England and Wales.

KIDS is also the sole member of Support Education and Respite Care for Children, Kidsactive and Strut Limited, both are charities and companies limited by guarantee, with no share capital, registered in England and Wales. Kidsactive and Strut Limited are dormant.

	Net Assets (Deficit) 2021 £	2020 £	Surplus (Deficit) 2021 £	2020 £
Support Education and Respite Care for Children (Smile)	0	N/A	0	N/A
Kidsactive	0	0	0	0
KIDS Trading Company Limited	100	100	100	0
Strut Limited	0	0	0	0

15. Current Tangible Assets

On 26 April 2021 KIDS sold the KIDS Smile Centre, to reflect this the Assets included in the Sale have been transferred to Current Tangible Assets.

	Freehold Land and Buildings £	Office Equipments, Fixtures and Fittings £	IT Equipment and Software £	Total Current Tangible Assets £
Transfer Cost	1,550,000	61,637	11,960	1,623,597
Transfer Depreciation	0	(61,637)	(11,960)	(73,597)
Net Book Value At 31 March 2021	1,550,000	0	0	1,550,000

16. Debtors

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	641,135	896,456	641,135	896,456
Other Debtors	10,748	8,597	10,748	8,597
Prepayments and accrued income	344,803	335,302	344,803	335,302
	996,686	1,240,355	996,686	1,240,355

17. Creditors: amounts falling due within one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Bank Loan	0	18,643	0	18,643
Trade Creditors	89,511	51,541	89,511	51,541
Social Security and other taxation	100,805	113,794	100,805	113,794
Other creditors*	188,775	52,693	188,875	52,793
Accruals	232,107	242,451	232,107	242,451
Deferred Income**	201,005	182,868	201,005	182,868
	812,203	661,990	812,303	662,090

*Includes funds held as an agent on behalf of Hull City Council 2021: £20,230 (2020: £3,093).

**Deferred income comprises income that has been invoiced but relates to the next financial year.

18. Deferred Income

Group and Charity.

	2021 £	2020 £
Balance as at 1 April	182,868	195,945
Amount released to income earned from charitable activities	(182,868)	(195,945)
Amount deferred in year	201,005	182,868
Balance as at 31 March	201,005	182,868

19. Analysis of Bank Loan

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Due within 1 year	0	18,643	0	18,643
Due within 1 – 2 years	0	0	0	0
Due within 2 – 5 years	0	0	0	0
Due after 5 years	0	0	0	0
	0	18,643	0	18,643

In 2017/18 KIDS took out a loan with Barclays for £350,000 with interest charged at a rate of 2.75% per annum over 3 years. The loan has been fully repaid.

20. Analysis of net assets between funds

Group.

	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Tangible fixed assets	619,225	0	619,225	5,460,660
Net current assets	3,006,774	604,795	3,611,569	2,051,197
Creditors falling due after one year	0	0	0	0
	3,625,999	604,795	4,230,794	7,511,857

Charity.

	Unrestricted Funds £	Restricted Funds £	Total 2020-21 £	Total 2019-20 £
Tangible fixed assets	619,225	0	619,225	5,460,660
Investments	100	0	100	100
Net current assets	3,006,674	604,795	3,611,469	2,051,097
Creditors falling due after one year	0	0	0	0
	3,625,999	604,795	4,230,794	7,511,857

21. Analysis of charitable funds

Group and Charity.

	Funds 1 April 2020 £	Income £	Expenditure £	Transfer/ Other Gains £	Funds 31 March 2020 £
Restricted Funds					
London East & North	120,500	119,221	(181,229)	0	58,492
London West & South	8,322	6,553	(11,875)	0	3,000
South East	34,471	125,472	(81,018)	0	78,925
South West	6,001	18,173	(24,172)	0	0
Central	132,505	257,304	(191,005)	(24,133)	174,671
Yorkshire	192,707	153,390	(207,187)	0	138,911
Lincolnshire	0	67,824	(42,480)	0	25,343
National Projects	5,459	60,369	(23,474)	0	42,355
Capital Projects	0	25,674	(1,448)	(24,226)	0
Greystar contribution to Hayward building work	60,000	0	0	0	60,000
Nation Garden Scheme	41,610	0	0	(18,512)	23,098
Albert Hunt - Money for minibus – Capital	5,000	(5,000)	0	0	0
Sandra Trust- Various Building work	16,890	0	(16,890)	0	0
	623,465	828,980	(780,778)	(66,872)	604,795
Unrestricted Funds					
Designated funds	13,895	0	(13,895)	0	0
Capital reserve fund	206,500	0	(66,957)	49,739	189,282
Property Reserve	4,414,956	0	(3,246,407)	0	1,168,549
Funds held as custodian/ agent	3,093	44,800	(27,663)	0	20,230
General fund	2,249,948	7,704,980	(7,724,123)	17,133	2,247,938
	6,888,392	7,749,780	(11,079,045)	66,872	3,625,999
Total funds	7,511,857	8,578,760	(11,859,823)	0	4,230,794

The Restricted funds carried forward are made up of various fundraised and trust income that have not been spent during the financial year.

- London East & North includes money to be spent on services in Camden as well as the Hayward and Wandsworth playgrounds.
- Central includes money to be spent on wellbeing in Stockport, the Youth Investment Fund and Innovation Fund as well as Orchard centre in Lye.
- The South East includes money to be predominantly spent on young carers group.
- Yorkshire include money to be spent on youth groups and inclusion behaviour support, family and summer activities.
- Lincolnshire includes money to be spent on the running of the strut after school and holiday club.
- National Projects include predominantly money to be spent on digital service development.
- There are a number of capital monies carried forward including a contribution from Hayward to fund building works as well as a donation from the National Garden Scheme to create two gardens one that has been developed this year and one that will be developed next year.

£49,739 of restricted money was spent on capital items and has been moved to the capital reserve fund to depreciate as the items purchased were specific and restricted although they are for general use.

Designated funds have been fully spent. It is at the discretion of the Finance and Audit Committee to designate or undesignate these funds as they see fit.

Group and Charity.

	Funds 1 April 2019 £	Income £	Expenditure £	Transfer/ Other Gains £	Funds 31 March 2020 £
Restricted Funds					
London & Central	305,741	336,574	(378,987)	0	263,328
South	59,673	138,508	(145,271)	(14,440)	38,470
Yorkshire & Lincolnshire	203,376	228,765	(239,434)	0	192,707
National Projects	0	2,075	(1,000)	0	1,075
AD Charitable Trust	21,919	17,500	(35,034)	0	4,385
Capital Projects	0	51,055	(12,831)	(38,224)	0
Greystar contribution to Hayward building work	0	60,000	0	0	60,000
Nation Garden Scheme	0	85,000	(4,000)	(39,390)	41,610
Albert Hunt - Money for minibus – Capital	5,000	0	0	0	5,000
Sandra Trust- Various Building work	48,021	0	(10,231)	(20,900)	16,890
	643,730	919,477	(826,788)	(112,954)	623,465
Unrestricted Funds					
Designated funds	22,958	0	(9,063)	0	13,895
Capital reserve fund	153,731	0	(60,185)	112,954	206,500
Property Reserve	4,414,956	0	0	0	4,414,956
Funds held as custodian/ agent	52,700	0	(5,028)	(44,579)	3,093
General fund	2,174,769	8,482,656	(8,452,056)	44,579	2,249,948
	6,819,114	8,482,656	(8,526,332)	112,954	6,888,392
Total funds	7,462,844	9,402,133	(9,353,120)	0	7,511,857

22. Operating lease commitments

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Land and buildings				
Expiring within one year	201,580	206,478	201,580	206,478
Expiring within two to five years	148,600	238,600	148,600	238,600
Expiring after five years	30,000	30,500	30,000	30,500
	380,180	475,578	380,180	475,578
Other				
Expiring within one year	11,213	11,213	11,213	11,213
Expiring within two to five years	7,387	34,141	7,387	34,141
Expiring after five years	5,443	5,443	5,443	5,443
	24,043	50,797	24,043	50,797

During the year £241,725 (2019-20 £222,919) was spent on operating lease commitments.

23. Analysis of cash and cash equivalents

Cash and Cash equivalents is all cash in hand 2021: £1,877,086 (2020: £1,472,832).

24. Post-balance sheet events

On the 26 April 2021 a property in Hampshire (the KIDS Smile building) was sold for £1.55million.

25. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Net income/ (expenditure) for the reporting period (as per the statement of financial activities)	(3,281,063)	49,013	(3,281,063)	49,013
Adjustments for:				
Depreciation charges	87,639	90,897	87,639	90,897
Loss/(profit) on sale of fixed assets	48	0	48	0
Loss on the revaluation of fixed assets	3,253,489	0	3,253,489	0
Interest from investments	(154)	(6,487)	(154)	(6,487)
Interest payments	2,391	3,337	2,391	3,337
(Increase)/ Decrease in debtors	243,669	405,811	243,669	405,811
Increase/ (Decrease) in creditors	168,856	(141,547)	168,856	(141,547)
Net cash provided by (used in) operating activities	474,875	401,024	474,875	401,024

Gifts and Grants Received

The list below provides details of all voluntary donations over £5,000 or above received during the past two financial years by the charity.

	2020-21	2019-20
29th May 1961 Charitable Trust	8,000	8,000
A D Charitable Trust	17,500	17,500
Anonymous		83,660
Anonymous		45,000
Anonymous	5,000	
Anonymous	10,000	
Anonymous		35,881
Anonymous	28,400	
Anonymous		11,655
APL		13,500
Armed Forces Covenant Trust	9,500	
BBC Children in Need	32,815	35,536
BBC Lifeline		14,674
Clover Trust	5,000	5,000
Cooperative	35,000	
Cranswick Country Foods	20,000	
Credit Suisse	15,000	5,000
Derwent London	5,000	5,000
Edward Cadbury Trust	5,000	
Elizabeth & Prince Zaiger Charitable Trust	6,000	6,000
Eveson Charitable Trust	15,000	
Expat Foundation		15,600
Glebe Charitable Trust		10,000
GLA Young Leaders	37,398	
Goldman Sachs		15,000
Greystar Europe Ltd		50,799

	2020-21	2019-20
Groundwork UK		5,000
Hull and East Riding Charitable Trust		5,000
Hutton Foundation	10,000	
Laurence Guinness	14,644	
Irwin Mitchell		5,000
National Lottery Community Fund	60,309	
National Lottery Community Fund & DCMS (Coronavirus Community Support Fund)	68,145	
National Lottery Grant	22,610	
Masonic Charitable Foundation		15,000
National Garden Scheme		85,000
National Lottery Awards for all		9,360
Nexen Petroleum (CNOOC)		20,000
Paperchase		13,679
Quartet Express Grant	8,590	5,000
Royal Navy and Royal Marines Charity	25,000	42,426
Sandra Charitable Trust	30,000	
Severn Trent Water	10,000	
Sir James Reckitt Charity		6,000
Sir Walter St John's Educational Charity		5,420
Sunlife Insurance	5,000	
Sunrise Foundation	10,000	
St Andrew Holborn Charities	15,782	15,562
Swire Charitable Trust	5,000	
Techbelt Community Fund	5,000	
The Adint Charitable Trust	10,000	5,000
The Childhood Trust		41,511
The Clover Trust	5,000	
The Bailey Thomas Charitable Trust	5,000	
The DMF Ellis Charitable Trust	5,000	
The London Marathon Grant		19,065
The Morrisons Foundation	13,437	8,372


	2020-21	2019-20
The National Fund		10,595
The O'Sullivan Family Charitable Trust	5,000	20,000
The Roger & Douglas Turner Charitable Trust	5,000	7,000
The Three Guineas Trust	25,607	15,000
Tula Trust	5,000	
Two Ridings Community Foundation	10,000	
Wandsworth Local Fund		12,732
Youth Investment Fund	53,001	62,368
Young Londoners Fund		37,397
Youth Music Fund		10,595
Zochonis Charitable Trust	30,500	25,000
29th May 1961 Charitable Trust	8,000	8,000
Zurich Community Trust	16,905	9,000


The Trustees wish to acknowledge with sincere gratitude all of the many donors and supporters whose generous financial help makes a considerable contribution to our ability to continue our work.

Company Information

Company number:	01346252
Charity number:	275936
Registered office:	7-9 Elliott's Place London N1 8HX
Trustees:	Stephen Unwin Chair Chris Stefani Treasurer (resigned 20 January 2021) Sanjay Nair Treasurer (appointed Trustee 29 September 2020, appointed Treasurer 24 March 2021) Sam Bowerman Steven Clarke Kerry Crichlow David de Paeztron (resigned 24 March 2021) Austin Erwin Anna Hamilton Mary-Rachel McCabe Zoe Peden Richard Pogrel Diana Sutton Lindsay Thomas (resigned 24 March 2021)
Company secretary:	Katie Ghose
Bankers:	Barclays Bank plc 50 Pall Mall London SW1Y 5AX
Auditor:	Cooper Parry Group Limited Park View One Central Blvd, Blythe Valley Park, Solihull B90 8BG

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Registered Address
KIDS
7-9 Elliott's Place
London
N1 8HX

Registered Charity No: 275936