

# kids4school

Northern Ireland · Charity number 100163

## Details

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**Status** Received

**Registered** 2014-04-18

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Email** [info@kids4school.org](mailto:info@kids4school.org)

**Website** [www.kids4school.org](http://www.kids4school.org)

## Activities

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**Purposes:** The purpose of kids4school is to provide the appropriate finance so that disadvantaged children in the Dodoma region of Tanzania can attend school.

**What the charity does:** The advancement of education, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Education/training

**Who the charity helps:** Children (5-13 year olds), Youth (14-25 year olds)

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£616,862	£541,727	£-1,200	5

## Trustees

Name	Role	Appointed
Mr Colin Higgins		
Mr John Mccullagh		
Mr Nathan Montgomery		
Mr Ross Bolton		
Mr Thomas Robinson		
Mrs Deirdre Kelly		
Mrs Grace Mccullagh		
Mrs Jackie Bamber		
Mrs Jacqueline Higgins		
Mrs Joanne Mcfarlane		
Mrs Margaret Robinson		
Mrs Sharon Bolton		

**kids4school**

Northern Ireland - Charity number 100163

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# Accounts

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**Kids4school**



**Annual Report and Financial Statements**

**Year Ended 31 December 2024**

Charity registration number: NIC100163



## Statement of Financial Activities (Includes the income and expenditure account)

Year Ended 31 December 2024

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total £
<b>Income and endowments from:</b>				
Donations and legacies	2	307,996	308,866	<b>616,862</b>
<b>Total income and endowments</b>		<b>307,996</b>	<b>308,866</b>	<b>616,862</b>
<b>Expenditure on:</b>				
Raising funds		1,541	-	<b>1,541</b>
Charitable activities		344,952	200,634	<b>545,586</b>
<b>Total expenditure</b>	3	<b>346,493</b>	<b>200,634</b>	<b>547,127</b>
<b>Net income / (expenditure)</b>		<b>(38,497)</b>	<b>108,232</b>	<b>69,735</b>
<b>Transfers between funds</b>		<b>(19,926)</b>	<b>19,926</b>	<b>-</b>
<b>Net movement in funds</b>	12	<b>(58,423)</b>	<b>128,158</b>	<b>69,735</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	12	668,048	536,880	<b>1,204,928</b>
<b>Total funds carried forward</b>	12	<b>609,625</b>	<b>665,038</b>	<b>1,274,663</b>

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year and also the income and expenditure account.



## Balance Sheet

Year Ended 31 December 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	9	<b>4,358</b>	5,315
		<hr/>	<hr/>
<b>Current assets</b>			
Debtors	10	<b>14,622</b>	12,576
Cash at bank and in hand		<b>1,262,283</b>	1,187,877
		<hr/>	<hr/>
		<b>1,276,905</b>	1,200,453
<b>Creditors: amounts falling due within one year</b>	11	<b>(6,600)</b>	(840)
		<hr/>	<hr/>
<b>Net current assets</b>		<b>1,270,305</b>	1,199,613
		<hr/>	<hr/>
<b>Total assets less current liabilities</b>		<b>1,274,663</b>	1,199,613
		<hr/>	<hr/>
<b>Net assets</b>		<b>1,274,663</b>	1,204,928
		<hr/>	<hr/>
<b>Charity Funds</b>			
Restricted funds	12,14	<b>609,625</b>	668,048
Unrestricted funds	12,14	<b>665,038</b>	536,880
		<hr/>	<hr/>
<b>Total charity funds</b>	12,14	<b>1,274,663</b>	1,204,928
		<hr/>	<hr/>

The financial statements were approved and authorised for issue by the Board on 4 February 2026.

Signed on behalf of the board of trustees

Rev Tom Robinson, Trustee

4 February 2026

The notes on pages 14 to 20 form part of these financial statements.



## Statement of Cash Flows

Year Ended 31 December 2024

	2024 £	2023 £
<b>Cash flow from operating activities</b>		
Net income / (expenditure) for year / period	<b>69,735</b>	30,756
Depreciation and impairment of tangible fixed assets	<b>957</b>	1,166
(Increase) / decrease in debtors	<b>(2,046)</b>	22,768
Increase / (decrease) in creditors	<b>5,760</b>	(2,520)
<b>Net cash flow from operating activities</b>	<b>74,406</b>	52,170
<b>Net increase in cash and cash equivalents</b>	<b>74,406</b>	52,170
<b>Cash and cash equivalents at 1 January 2024</b>	<b>1,187,877</b>	1,135,707
<b>Cash and cash equivalents at 31 December 2024</b>	<b>1,262,283</b>	1,187,877
<b>Cash and cash equivalents consists of:</b>		
Cash at bank and in hand	<b>1,262,283</b>	1,187,877
<b>Cash and cash equivalents at 31 December 2024</b>	<b>1,262,283</b>	1,187,877



## Notes to the Financial Statements

### Year Ended 31 December 2024

#### 1 Summary of significant accounting policies

##### (a) General information and basis of preparation

Kids4school is a charitable trust constituted in Northern Ireland. The address of the registered office is given in the charity information on page 3 of these financial statements. The nature of the charity's operations and principal activities are noted in the Trustees Report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019 and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared on a going concern basis. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### (b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

##### (c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Annual Report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.



## Notes to the Financial Statements

### Year Ended 31 December 2024

#### (d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes support and governance costs; and
- Other expenditure represents those items not falling into the category above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### (e) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Fixtures and fittings	18% Reducing balance
Motor vehicles	18% Reducing balance

#### (f) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### (g) Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

#### (h) Leases

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

#### (i) Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.



## Notes to the Financial Statements

### Year Ended 31 December 2024

#### (j) Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

#### (k) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

#### (l) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

#### (m) Judgements and key sources of estimation uncertainty

The following judgements (apart from those involving estimates) have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the financial statements:

Depreciation of fixed assets

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year include:

The useful economic life of the asset

## 2 Income from donations and legacies

	2024 £	2023 £
Corporate sponsorship	600	700
Gifts	551,750	450,049
Gift aid	64,512	44,921
	<u>616,862</u>	<u>495,670</u>

Income from donations and legacies was £616,862 (2023 - £495,670) of which, £308,866 (2023 - £234,153) was attributable to restricted and £307,996 (2023 - £261,517) was attributable to unrestricted funds.



## Notes to the Financial Statements

### Year Ended 31 December 2024

#### 3 Analysis of expenditure on charitable activities

Charitable activities	Unrestricted 2024 £	Restricted 2024 £	<b>TOTAL 2024 £</b>	Total 2023 £
Transfers to Tanzania	186,817	176,308	<b>363,125</b>	294,628
Work & witness	-	24,326	<b>24,326</b>	-
Miscellaneous fundraising costs	1,541	-	<b>1,541</b>	2,921
Rent & electricity	18,291	-	<b>18,291</b>	17,776
Office staff costs	94,850	-	<b>94,850</b>	103,970
Telephone & internet	1,989	-	<b>1,989</b>	1,936
Postage, stationery & sundries	26,525	-	<b>26,525</b>	20,350
Motor & travel	3,015	-	<b>3,015</b>	3,218
Depreciation	957	-	<b>957</b>	1,166
Professional fees	5,184	-	<b>5,184</b>	16,349
Bank fees	1,564	-	<b>1,564</b>	1,760
Governance costs (note 4)	5,760	-	<b>5,760</b>	840
	<b>346,493</b>	<b>200,634</b>	<b>547,127</b>	<b>464,914</b>

#### 4 Governance costs

	<b>2024 £</b>	2023 £
Independent examiner's fees	<b>360</b>	840
Auditor's remuneration (including expenses and benefits in kind)	<b>5,400</b>	-
	<b>5,760</b>	840

#### 5 Net income for the year

Net income is stated after charging / (crediting):

	<b>2024 £</b>	2023 £
Depreciation of tangible fixed assets	<b>956</b>	1,166

#### 6 Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £5,400 (2023 - £Nil).

#### 7 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £Nil).

The trustees did not have any expenses reimbursed during the year (2023 - £Nil).



## Notes to the Financial Statements

### Year Ended 31 December 2024

#### 8 Staff costs and employee benefits

The average monthly number of employees and full time equivalent (FTE) during the year was as follows: 2024:4 (2023:5)

The total staff costs and employee benefits were as follows:

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	<b>85,936</b>	95,056
Social security	<b>7,176</b>	7,141
Defined contribution pension costs	<b>1,738</b>	1,773
	<b>94,850</b>	103,970

No employees received total employee benefits (excluding employer pension costs) of more than £60,000 (2023: Nil).

#### 9 Tangible fixed assets

	Fixtures fittings & Equipment	Motor vehicles	Total
	£	£	£
Cost or valuation:			
At 1 January 2024	25,106	10,508	35,614
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<b>25,106</b>	<b>10,508</b>	<b>35,614</b>
Depreciation:			
At 1 January 2024	21,940	8,359	30,299
Charge for the year	570	386	956
Eliminated on disposals	-	-	-
At end date 2024	<b>22,510</b>	<b>8,745</b>	<b>31,255</b>
Net book value:			
At 31 December 2024	<b>2,596</b>	<b>1,763</b>	<b>4,359</b>
At 31 December 2023	3,166	2,149	5,315

#### 10 Debtors

	<b>2024</b>	2023
	<b>£</b>	£
Other debtors	<b>14,622</b>	12,576
	<b>14,622</b>	12,576



## Notes to the Financial Statements

Year Ended 31 December 2024

### 11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	6,600	840
	<u>6,600</u>	<u>840</u>

### 12 Fund reconciliation

#### Unrestricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Unrestricted	668,048	307,996	(346,493)	(19,926)	<b>609,625</b>

#### Restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2024 £
Uniform & feeding	347,646	100,576	(52,386)	-	<b>395,836</b>
Desk Equipment	63,325	16,962	(4,066)	-	<b>76,221</b>
Drinking water	10,398	39,089	(19,660)	-	<b>29,827</b>
Toilets	-	88	-	-	<b>88</b>
Vocational	93,211	55,834	(4,101)	-	<b>144,944</b>
Work & Witness	3,000	23,912	(30,752)	3,840	-
Kids2school academy	90	80	-	-	<b>170</b>
Project Hombolo	11,424	1,210	(11,372)	-	<b>1,262</b>
Project housing	4,966	50,675	(71,727)	16,086	-
Project medical	2,820	15,571	(1,701)	-	<b>16,690</b>
Project shoes	-	4,869	(4,869)	-	-
	<u>536,880</u>	<u>308,866</u>	<u>(200,634)</u>	<u>19,926</u>	<b><u>665,038</u></b>
	<u>1,204,928</u>	<u>616,862</u>	<u>(547,127)</u>	<u>-</u>	<b><u>1,274,663</u></b>



## Notes to the Financial Statements

### Year Ended 31 December 2024

#### 13 Fund descriptions

##### a) Unrestricted funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

##### b) Restricted funds

Uniform & feeding – funds to provide uniform and feeding to the children in Tanzania

Desk equipment – Fund to provide equipment to the schools in Tanzania

Drinking water – Fund to provide drinking water for the communities in Tanzania

Toilets – Fund to provide toilet facilities for the communities in Tanzania

Vocational - Fund to provide vocational training in Tanzania

Work & Witness - Fund to provide for work and witness in Tanzania

Kids2school academy - Fund to provide for an academy in Tanzania

Project Hombolo - Fund to provide accommodation in Hombolo, Tanzania

Project housing - Fund to provide housing in Tanzania

Project medical – Fund to provide for medical treatment in Tanzania

Project shoes – Fund to provide shoes for the children in Tanzania

#### 14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<b>At 31 December 2024</b>				
Fixed assets	4,358	-	<b>4,358</b>	5,315
Bank	597,245	665,038	<b>1,262,283</b>	1,187,877
Other current assets	14,622	-	<b>14,622</b>	12,576
Current liabilities	(6,600)	-	<b>(6,660)</b>	(840)
Total	609,625	665,038	<b>1,274,663</b>	1,204,928

#### 15 Financial commitments

The charity had no unprovided for financial commitments at the year end.

#### 16 Events after the end of the period

There were no post balance sheet events to be disclosed.

#### 17 Off-balance sheet arrangements

There are no off balance sheet arrangements.

**kids4school**

Northern Ireland - Charity number 100163

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# Accounts

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**KIDS 4 SCHOOL**

**UNAUDITED FINANCIAL STATEMENTS**

**31<sup>ST</sup> DECEMBER 2023**

**CHARITY NUMBER NIC100163**

MCG Accountants Ltd  
Accountants  
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Carrickfergus  
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# KIDS 4 SCHOOL

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2023

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**KIDS 4 SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2023**

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	2023	2022
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generating funds:</b>		
Voluntary Income	<u>495,670</u>	<u>427,038</u>
Total incoming Resources:	495,670	427,038
<b>OUTGOING RESOURCES</b>		
Charitable Activities	<u>464,914</u>	<u>384,131</u>
Total Outgoing Resources	464,914	384,131
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR</b>	30,756	42,907
<b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward	<u>1,174,172</u>	<u>1,131,265</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,204,928</u></u>	<u><u>1,174,172</u></u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**KIDS 4 SCHOOL**  
**BALANCE SHEET AS AT 31st DECEMBER 2023**

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	2023	2022
<b>FIXED ASSETS</b>		
Tangible Assets	5,315	6,481
	<u>5,315</u>	<u>6,481</u>
<b>CURRENT ASSETS:</b>		
Bank Current Account	1,187,877	1,135,707
Debtors	12,576	35,344
	<u>1,200,453</u>	<u>1,171,051</u>
<b>CURRENT LIABILITIES:</b>		
Creditors and Accruals	840	3,360
	<u>840</u>	<u>3,360</u>
<b>NET CURRENT ASSETS:</b>	1,199,613	1,167,691
<b>NET TOTAL ASSETS</b>	<u>1,204,928</u>	<u>1,174,172</u>
<b>FINANCED BY:</b>		
Unrestricted Income Funds	<u>1,204,928</u>	<u>1,174,172</u>

continued overleaf.

**KIDS 4 SCHOOL**  
**STATEMENT OF FINANCIAL POSITION – CONTINUED**  
**YEAR ENDED 31 DECEMBER 2023**

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



Tom Robinson

Date

**KIDS 4 SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK (FRS102), the Financial Reporting Standard applicable in the UK (FRS102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006, and UK generally accepted Practice as it applies from 1 January 2015.

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment:	18% Reducing Balance
Motor Vehicles	18% Reducing Balance

**2. VOLUNTARY INCOME**

	Total Funds	
	<b>2023</b>	<b>2022</b>
<b>Donations</b>		
Corporate Sponsorship	700	389
General Donation	450,049	390,144
Gift Aid	44,921	35,344
Legacies	0	1,161
<b>Total Incoming Funds</b>	<b>495,670</b>	<b>427,038</b>

**KIDS 4 SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Total 2023	Total 2022
Charitable Activity	464,914	464,914	384,131

**4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Direct Activities	Total 2023	Total 2022
Charitable Activity	464,914	464,914	384,131

**5. NET INCOMING RESOURCES FOR THE YEAR:**

This is stated after charging:

	2023	2022
Depreciation	1,166	1,472

**6. STAFF COSTS AND EMOLUMENTS**

Salaries cost for the year was £103,970. No salaries or wages was paid to members of the committee.

**7. TANGIBLE FIXED ASSETS:**

	Equipment	Motor	Total
<b>COST</b>			
At 1 <sup>st</sup> January 2023	25,106	10,508	35,614
Additions			
At 31 <sup>st</sup> December 2023	25,106	10,508	35,614
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> January 2023	21,245	7,888	29,133
Charge for the year	695	471	1,166
At 31 <sup>st</sup> December 2023	21,940	8,359	30,299
<b>NET BOOK VALUE</b>	<u>3,166</u>	<u>2,149</u>	<u>5,315</u>

**KIDS 4 SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**8. DEBTORS**

	<b>2023</b>	<b>2022</b>
Debtors	12,576	35,344

**9. CREDITORS**

	<b>2023</b>	<b>2022</b>
Accruals	<u>840</u>	<u>3,360</u>

**10. UNRESTRICTED INCOME FUNDS:**

	<b>Bal 1/1/23</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Balance 31/12/23</b>
General Funds	1,174,172	495,670	464,914	1,204,928

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
Unrestricted Income Funds	5,315	1,199,613	1,204,928

**kids4school**

Northern Ireland - Charity number 100163

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# Annual report

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# Kids4school

## REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2023

The directors present their report and the audited financial statements of the charity for the year ended 31<sup>st</sup> December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, Companies Act 2006 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 SORP 2015 (FRS 102) .

### TRUSTEES OF THE CHARITY

The trustees who have served during the year were as follows:

Rev Tom Robinson  
Mrs Margaret Robinson  
Mr Nathan Montgomery  
Mrs Jackie Bamber  
Mr John McCullough  
Mrs Grace McCullough  
Mr Colin Higgins  
Mrs Jacqueline Higgins  
Mr David Lister  
Mr Max Burns  
Mrs Joanne McFarlane

### Charity reference and administrative details

Charity registration number:	NIC 100163
Registered office:	NCM House, 218 York Street, Belfast BT13 1GY
Independent Examiner	MCG Accountancy Ltd 3a 8 Kilroot Business Centre, Carrickfergus BT38 7PR
Solicitor:	MacAllister Kennan & Co, 20 High Street, Lame, BT40
Bankers:	Ulster Bank, 218 York Street, Belfast, BT15 1GY

### OBJECTIVES AND ACTIVITIES

Kids4school purchase and finance the necessary requirements to enable children in the Dodoma region of Tanzania to attend school. We work in financially deprived areas where purchasing these schooling requirements is not always possible due to extreme poverty. Although government schooling is free in Tanzania, you must have certain essentials in order to attend. These include a school uniform, a small school registration fee and a contribution towards stationery and equipment.

# **Kids4school**

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2023

## **PUBLIC BENEFITS**

The benefit, which flows from the purpose of kids4school, is that disadvantaged children in the Dodoma region of Tanzania are then able to attend school.

Kids4school supply the necessary funding to these children to enable them to purchase a school uniform and afford the registration fee. Kids4school also ensure that the children they sponsor to attend school have the necessary equipment and stationery so that they have the required tools to further their education, the means to better equip themselves and the ability to study more effectively. Kids4school also supplies a meal each day at school (and school holidays) since no 'school meals' are available.

No private benefit is gained and no harm arises from this purpose. The beneficiaries are the disadvantaged children of the Dodoma region of Tanzania.

The benefits are demonstrated through the increased numbers in school attendance records in the area, better grades being achieved at the schools and positive feedback from the teachers.

## **PUBLIC BENEFIT STATEMENT**

The Board of Kids4school confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

## **VOLUNTEERS**

The charity is grateful for the unstinting efforts of its volunteers who are involved in promoting the work and Mission Trips.

## **STRATEGIC REPORT**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### Governing document

The fund, which was established in 2009, is governed by the trustees, and is registered as a charity with The Charity Commission for Northern Ireland from 18<sup>th</sup> April 2014.

#### Recruitment, appointment, induction and training

All trustees must step down from their position and be re-elected if agreeable. New trustees can be elected onto the panel at this stage also. This is done once per year at the Annual General Meeting.

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#### Organisational structure and related parties

There are 11 trustees, details of which can be found on page 1.

The Chief Executive carries out the day-to-day management of the charity and has delegated authority for operational matters including finance and staffing. The trustees manage all other business decisions and meet three times per annum unless otherwise needed.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

# Kids4school

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2023

## Organisational structure and related parties (continued)

### Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate an exposure to major risks. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of officers, volunteers and applicants. These procedures are periodically reviewed at least annually to ensure that they continue to meet the needs of the charity.

The trustees have overall responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that;

- the charity is operating efficiently and effectively;
- its assets are safeguarded against unauthorised use or disposition;
- proper records are maintained and financial information used within the charity or for publication is reliable;
- the charity complies with relevant laws and regulations; and
- the charity's systems of financial control are designed to provide reasonable, but not absolute assurance against material misstatement or loss.

## **ACHIEVEMENTS AND PERFORMANCE**

In 2023, there were 3000 children on our database that were being supported. These children are supported financially by Kids4school and are provided with the practical items required to attend school.

We have financed the building of 2 dormitory extensions at one of the 'special' schools that we support. Also installed new septic tank and electricity supply to the school.

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We continue to finance a renovation program of school classrooms. As they are in very bad state of repair, painting and repairing is of the utmost importance. In 2023, all classrooms were fully renovated.

We have financed the construction of 16 houses for families whose children are on our program.

We have financed the construction of 300 new desks to the schools we support.

We have shipped out water filters to be used by the supported families at their homes.

We support staff and pupils in any medical needs that arise during the year particularly at Hombolo Special school where there are a lot of medical needs.

# **Kids4school**

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2023

## **Fund raising**

Due to post Covid effects, a some of our fund-raising projects have had to be put on hold

- sponsored walk that was held annually for supporters and staff.
- Street collections which were normally held twice a year.

Fund raising.

- Our annual carol service is held in December each year. This generates money for our Academy building work
- Our deputation meetings across the whole of Northern Ireland to raise awareness and support for the charity.

## **FINANCIAL REVIEW**

The charity's income in 2023 was £518,438 mainly resulting from income from corporate sponsorship, HMRC gift aid, Uniform-Feeding, Work and Witness, and Focus on the Family and donations. Principal sources of funding are from restricted and unrestricted funds, corporate sponsorship, HMRC Gift Aid claims and Grants.

## **Reserves policy**

It is the policy of the charity to maintain free reserves, which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs, which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets, which are available for general use.

## **Funding**

The principal funding is from donations and HMRC Gift Aid claims.

## **Taxation**

As a charity, it is able to recover most tax deducted at source from its investment income and is not liable for corporation tax on its other income or on capital gains. Recovery is therefore made of tax credits and tax deducted from income received under deed of covenant or gift aid.

## **PLANS FOR FUTURE PERIODS**

We have plans expand the vocational training units so that we can offer a wider range of skills for the young people, continue to support the children on our sponsorship program and also expand on the numbers that we can have on our program as and when finances permit. We aim to also continue with the water storage tanks and secure funding for many more tanks. These tanks are what provide safe, clean drinking water to the children in the schools. We plan to sink deep bore-hole water wells in the villages where we work to provide free, clean and safe water for entire villages. We will continue with our house building project to provide basic but stable and safe living conditions.

# Kids4school

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2023

## RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

To facilitate the ongoing work and to fulfil its responsibilities, the Trustees have established sub-groups to look after different areas. These are responsible to the Trustees :

- Resource
- Finance
- Missions
- Tanzania
- Fundraising

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 1 02);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity's legislation for Northern Ireland and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

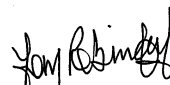
The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the trustees are aware:

- There is no relevant audit information of which charity's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Registered office  
NCM House  
218 York Street Belfast  
BT15 1GY

Signed on behalf of the trustees



Date:

Rev T Robinson Trustee

**kids4school**

Northern Ireland - Charity number 100163

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# Annual return

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## **KIDS 4 SCHOOL**

### **INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KIDS 4 SCHOOL**

#### **YEAR ENDED 31 DECEMBER 2023**

I report on the accounts of the company for the year ended 31 December 2023 which are set out on pages 6 to 10. These accounts have been prepared under the accruals basis.

#### **RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER.**

The company's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for the year under company law and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

#### **BASIS OF INDEPENDENT EXAMINERS REPORT:**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matters.

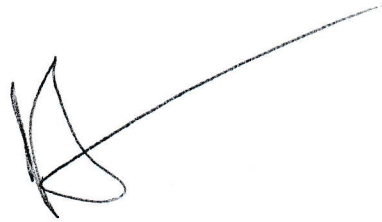
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That the accounts records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

**INDEPENDENT EXAMINERS REPORT**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

MCG Accountants Ltd ACPA  
3a,8 Kilroot Business Centre  
Carrickfergus  
BT38 7PR

A handwritten signature or mark consisting of a vertical line on the left, a curved line on the right, and a long diagonal line extending from the top right towards the center.

**kids4school**

Northern Ireland - Charity number 100163

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# Accounts

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**KIDS 4 SCHOOL**

**UNAUDITED FINANCIAL STATEMENTS**

**31<sup>ST</sup> DECEMBER 2022**

**CHARITY NUMBER NIC100163**

MCG Accountants Ltd  
Accountants  
3a, 8 Kilroot Business Centre  
Carrickfergus  
BT38 7PR  
T: 02890434562  
E: [mail@mcguinnessandco.co.uk](mailto:mail@mcguinnessandco.co.uk)

# KIDS 4 SCHOOL

## FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2022

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Trustees Annual Report	1
Independent examiners report to the trustees	2 and 3
Statement of financial activities	4
Balance Sheet	5 and 6
Notes to the financial statements	7
 <b>The following pages do not form part of the financial statements</b>	
Detailed statement of financial activities	9

**KIDS 4 SCHOOL  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31st DECEMBER 2022**

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	2022	2021
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generating funds:</b>		
Voluntary Income	<u>427,038</u>	<u>463,175</u>
Total incoming Resources:	427,038	463,175
 <b>OUTGOING RESOURCES</b>		
Charitable Activities	<u>384,131</u>	<u>307,986</u>
Total Outgoing Resources	384,131	307,986
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR</b>	42,907	155,189
 <b>RECONCILIATION OF FUNDS:</b>		
Total funds brought forward	<u>1,131,265</u>	<u>976,076</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,174,172</u></u>	<u><u>1,131,265</u></u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

**KIDS 4 SCHOOL**  
**BALANCE SHEET AS AT 31st DECEMBER 2022**

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	2022	2021
<b>FIXED ASSETS</b>		
Tangible Assets	<u>6,481</u>	<u>7,903</u>
	6,481	7,903
<b>CURRENT ASSETS:</b>		
Bank Current Account	1,135,707	1,095,339
Debtors	<u>35,344</u>	<u>30,543</u>
	1,171,051	1,125,882
<b>CURRENT LIABILITIES:</b>		
Creditors and Accruals	<u>3,360</u>	<u>2,520</u>
	3,360	2,520
<b>NET CURRENT ASSETS:</b>	1,167,691	1,123,362
<b>NET TOTAL ASSETS</b>	<u>1,174,172</u>	<u>1,131,265</u>
<b>FINANCED BY:</b>		
Unrestricted Income Funds	<u>1,174,172</u>	<u>1,131,265</u>

continued overleaf.

**KIDS 4 SCHOOL**  
**STATEMENT OF FINANCIAL POSITION – CONTINUED**  
**YEAR ENDED 31 DECEMBER 2022**

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022.

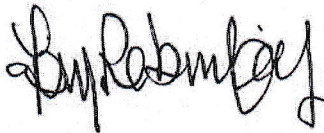
The members have not required the company to obtain an audit of its financial statements for the year ended 31 December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- (a) Ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) Preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to charitable small companies.

The financial statements were approved by the Board of Trustees and were signed on its behalf by:



Tom Robinson

Date

**KIDS 4 SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements have been prepared on a going concern basis under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK (FRS102), the Financial Reporting Standard applicable in the UK (FRS102), the Charities Act (Northern Ireland) 2013, the Companies Act 2006, and UK generally accepted Practice as it applies from 1 January 2015.

**Fixed Assets**

All fixed assets are initially recorded at cost.

**Depreciation**

Depreciation is calculated so as to write off the cost of the asset, less its estimated residual value, over the useful economic life of that asset as follows:

Equipment:	18% Reducing Balance
Motor Vehicles	18% Reducing Balance

**2. VOLUNTARY INCOME**

	Total Funds	
	2022	2021
<b>Donations</b>		
Corporate Sponsorship	389	5,500
General Donation	390,144	393,095
Gift Aid	35,344	54,718
Legacies	1,161	2,000
Grants (Covid(Job Retention Scheme)	0	7,862
	<hr/>	<hr/>
Total Incoming Funds	427,038	463,175

**KIDS 4 SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**3. COSTS OF CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds	Total 2022	Total 2021
Charitable Activity	384,131	384,131	307,986

**4. COSTS OF CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Direct Activities	Total 2022	Total 2021
Charitable Activity	384,131	384,131	307,986

**5. NET INCOMING RESOURCES FOR THE YEAR:**

This is stated after charging:

	2022	2021
Depreciation	1,422	1,735

**6. STAFF COSTS AND EMOLUMENTS**

Salaries cost for the year was £80,054. No salaries or wages was paid to members of the committee.

**7. TANGIBLE FIXED ASSETS:**

	Equipment	Motor	Total
<b>COST</b>			
At 1 <sup>st</sup> January 2022	25,106	10,508	35,614
Additions			
At 31 <sup>st</sup> December 2022	25,106	10,508	35,614
<b>DEPRECIATION</b>			
At 1 <sup>st</sup> January 2022	20,398	7,313	27,711
Charge for the year	847	575	1,422
At 31 <sup>st</sup> December 2022	21,245	7,888	29,133
<b>NET BOOK VALUE</b>	<u>3,861</u>	<u>2,620</u>	<u>6,481</u>

**KIDS 4 SCHOOL**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2022**

**8. DEBTORS**

	<b>2022</b>	<b>2021</b>
Debtors	35,344	30,543

**9. CREDITORS**

	<b>2022</b>	<b>2021</b>
Accruals	<u>3,360</u>	<u>2,520</u>

**10. UNRESTRICTED INCOME FUNDS:**

	<b>Bal 1/1/22</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Balance 31/12/22</b>
General Funds	1,131,265	427,038	384,131	1,174,172

**11. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Tangible Fixed Assets</b>	<b>Net Current Assets</b>	<b>Total</b>
Unrestricted Income Funds	6,481	1,167,691	1,174,172

**kids4school**

Northern Ireland - Charity number 100163

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# Annual report

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# Kids4school

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## VOLUNTEERS

The charity is grateful for the unstinting efforts of its volunteers who are involved in Street Collections and Mission Trips. It is estimated that over 1800 volunteer hours were provided during the year. If this is conservatively valued at the average minimum wage for workers aged 21 years and older for the year of £8.91 an hour the volunteer effort amounts to over £16,038.

## STRATEGIC REPORT

### STRUCTURE, GOVERNANCE AND MANAGEMENT

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# Kids4school

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2022

## STRUCTURE, GOVERNANCE AND MANAGEMENT (*continued*)

### Organisational structure and related parties (*continued*)

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We have shipped out 150 water filters to be used by the supported families.

We support staff and pupils in any medical needs that arise during the year.

# **Kids4school**

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2022

## **Fund raising**

Due to post Covid effects, a some of our fund-raising projects have been put on hold

- sponsored walk that is held annually for supporters and staff.
- Street collections on Lame Main Street normally held twice a year.

Resumed fundraising

- Our annual carol service is held in December each year. This generates money for our Academy building work
- Many of our deputation meetings across the whole of Northern Ireland to raise awareness and support for the charity.

## **FINANCIAL REVIEW**

The charity's income in 2022 was £427038 mainly resulting from income from corporate sponsorship, HMRC gift aid, Uniform-Feeding, Work and Witness, Project Cracker and Focus on the Family and donations. Principal sources of funding are from restricted and unrestricted funds, corporate sponsorship, HMRC Gift Aid claims and Grants.

## **Reserves policy**

It is the policy of the charity to maintain free reserves, which matches the needs of the trust, both at the current time and in the foreseeable future. This provides sufficient funds to cover running costs, which include management, administration and support costs. Free reserves are those unrestricted reserves not designated nor invested in fixed assets, which are available for general use.

## **Funding**

The principal funding is from donations, corporate sponsorship and HMRC Gift Aid claims.

## **Taxation**

As a charity, it is able to recover most tax deducted at source from its investment income and is not liable for corporation tax on its other income or on capital gains. Recovery is therefore made of tax credits and tax deducted from income received under deed of covenant or gift aid.

## **PLANS FOR FUTURE PERIODS**

We hope to start the Primary school at our academy site, expand the vocational training units so that we can offer a wider range of skills for the young people, continue to support the children on our sponsorship program and also expand on the numbers that we can have on our program as and when finances permit. We aim to also continue with the water storage tanks and secure funding for many more tanks. These tanks are what provide safe, clean drinking water to the children in the schools. We will continue with our house building project to provide basic but stable and safe living conditions.

# Kids4school

REPORT OF THE TRUSTEES FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER 2022

## RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the charity's legislation for Northern Ireland and the provisions of the trust deed. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

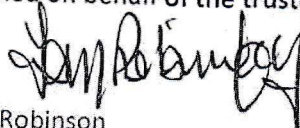
In so far as the trustees are aware:

- There is no relevant audit information of which charity's auditors are unaware; and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

McGuinness and Co have been appointed as independent examiner for the ensuing year.

218 York Street  
Belfast  
BT15 1GY

Signed on behalf of the trustees



Mr Robinson  
Trustee

**kids4school**

Northern Ireland - Charity number 100163

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# Annual return

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## KIDS 4 SCHOOL

### INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KIDS 4 SCHOOL

YEAR ENDED 31 DECEMBER 2022

I report on the accounts of the company for the year ended 31 December 2022 which are set out on pages 6 to 10. These accounts have been prepared under the accruals basis.

#### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER.

The company's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. The company's trustees consider that an audit is not required for the year under company law and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 65 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- To state whether particular matters have come to my attention.

#### BASIS OF INDEPENDENT EXAMINERS REPORT:

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanation from you as charity trustees concerning any such matters.

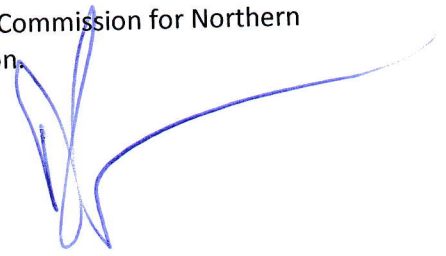
My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That the accounts records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the 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
4. That there is further information needed for a proper understanding of the accounts to be reached.

## INDEPENDENT EXAMINERS REPORT

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

MCG Accountants Ltd ACPA  
3a,8 Kilroot Business Centre  
Carrickfergus  
BT38 7PR

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.