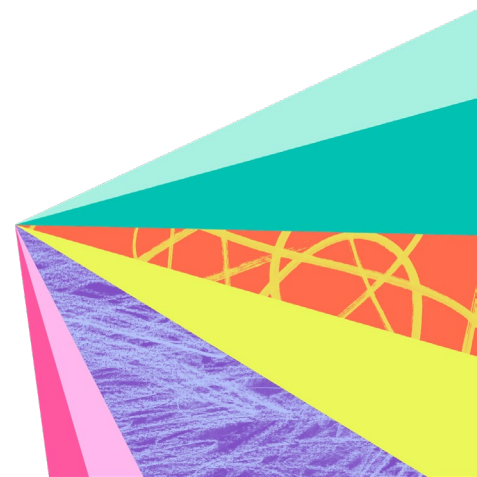


Kids Consolidated Annual Report and Financial Statements

Year End 31 March 2023



Contents

COMPANY INFORMATION	1
CHAIR'S WELCOME	2
CHIEF EXECUTIVE'S INTRODUCTION.....	3
STRATEGIC REPORT.....	5
FUTURE PLANS - 2023/24.....	9
TRUSTEES' ANNUAL REPORT	11
INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS.....	20
STATEMENT OF FINANCIAL ACTIVITIES.....	24
BALANCE SHEET	25
STATEMENT OF CASH FLOWS.....	26
NOTES TO THE FINANCIAL STATEMENTS	27
GIFTS AND GRANTS RECEIVED	41

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

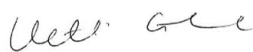
that a parent or carer anywhere in the country can have a video or telephone call with an expert member of our team – often someone with a disabled family member themselves who ‘gets it’ and will help them to navigate the system and access the help they need.

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

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.

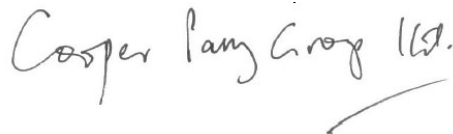
Whilst considering how our audit work addressed the detection of irregularities, we also considered the likelihood of detection of fraud based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

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

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Follow us on Instagram:

www.instagram.com/kidscharityuk

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