



Kids Consolidated Annual Report and Financial Statements

Year End 31 March 2024



Kids.org.uk

Company Limited by Guarantee No 01346252
Registered Charity No. 275936

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



Contents

COMPANY INFORMATION	1
CHAIR'S WELCOME	2
CHIEF EXECUTIVE'S INTRODUCTION.....	3
STRATEGIC REPORT	5
TRUSTEES' ANNUAL REPORT	13
INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS	22
STATEMENT OF FINANCIAL ACTIVITIES	26
BALANCE SHEET	27
STATEMENT OF CASH FLOWS.....	28
NOTES TO THE FINANCIAL STATEMENTS	29
GIFTS AND GRANTS RECEIVED.....	43

COMPANY INFORMATION

Company number 01346252

Charity number 275936

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

Trustees

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

Company Secretary Katie Ghose appointed on 4 November 2019

Bankers Barclays Bank plc
50 Pall Mall
London
SW1Y SAX

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

CHAIR'S WELCOME

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

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

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

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

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

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

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



Diana Sutton
Chair

**DCP: Failed and Forgotten March 2023*

CHIEF EXECUTIVE'S INTRODUCTION

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

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

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

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

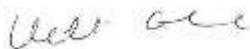
Our agility in providing in-person and online support and ambition came to the fore last year and gives us great foundations to build from. Flexible support is crucial for armed forces families who have a child with SEND, as they experience additional pressures including parental deployments and periods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

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

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

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

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



Katie Ghose
Chief Executive

STRATEGIC REPORT

Objectives and Activities

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

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

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

Vision, Mission and Values

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

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

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

Strategy

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

Achievements and performance against our strategic goals

Support

Developing Kids' services

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

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

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

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

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

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

Kids' reach and the national picture

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

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

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

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

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

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

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

Trusted and high-quality services

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

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

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

*Percentages based on a sample of 243 respondents.

Innovate

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

Extending new models

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

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

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

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

Scoping online support for parents and carers

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

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

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

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

Building the ambition to transform transitions to adulthood

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

Speak Up

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

Policy and Public Affairs work

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

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

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

Kids' manifesto for change

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

Getting it right in the early years - to ensure that the childcare expansion does not further exclude children with SEND from early years settings.

Navigating a complex system - our evidence shows that every family with a disabled child can benefit immeasurably from a named point of contact called a Navigator.

Getting it right into adulthood - to ensure a national approach to fix a disjointed transitions support system.

Making community provision and care and support work - so that every child with SEND can access activities in the community in the same way as other children.

Letting young people with SEND shape the decisions that affect them - as we believe every local authority should ensure that participation of young people with SEND in local decisions becomes routine.

Sustain

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

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

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

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

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

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

Our accelerators

People:

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

Partnerships:

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

Digital & Data:

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

Future plans - 2024-2025

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

Support

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

Innovate

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

Speak Up

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

Sustain

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

Our accelerators

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

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

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

TRUSTEES' ANNUAL REPORT

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

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

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

Structure, Governance and Management

Governing Document

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

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

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

Organisation

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

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

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

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

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

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

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

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

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

Appointments to the Board

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

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

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

Trustee Induction and Training

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

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

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

Public benefit

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

Management

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

Employment of disabled people

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

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

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

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

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

Volunteers

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

Risk

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

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

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

Related Parties

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

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

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

Remuneration Policy

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

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

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

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

Reserves Policy

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

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

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

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

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

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

Investment Policy

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

Going Concern

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

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

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

Fundraising

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

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

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

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

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

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

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

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

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

Trustees Responsibilities Statement

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

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

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

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

financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Auditor and the disclosure of information to the auditor

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

Diversity, equality and inclusion

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

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

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

Signed by:

F1303691D03A47C
Diana Sutton
Chair of Board
10 October 2024

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS

Opinion

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

In our opinion, the financial statements:

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

Basis for Opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

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



Glen Bott FCA

Senior Statutory Auditor

For and on behalf of:

COOPER PARRY GROUP LIMITED

Date: 16 October 2024

Statutory Auditor

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

STATEMENT OF FINANCIAL ACTIVITIES

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

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


The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The notes on pages 29 to 44 form part of these financial statements.

BALANCE SHEET

For the year ended 31 March 2024

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

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

Signed by:

 F1303691D03A47C

Diana Sutton
 Chair of Trustees

STATEMENT OF CASH FLOWS

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

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

NOTES TO THE FINANCIAL STATEMENTS

1. Legal Form

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

2. Accounting Policies

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

2.1. *Basis of Preparation*

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

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

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

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

2.2. *Group financial statements*

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

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

2.3. *Preparation of the accounts on a going concern basis*

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

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

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

2.4. *Income*

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

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

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

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

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

2.5. *Expenditure*

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

Cost of generating voluntary funds

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

Cost of activities for generating funds

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

Costs of Charitable Activities

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

Support costs

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

2.6. *Allocation of costs*

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

2.7. *Tangible Fixed Assets*

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

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

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

Assets under construction are not depreciated.

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

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

2.8. *Investments*

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

2.9. *Operating Leases*

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

2.10. *Funds*

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

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

2.11. *Financial Instruments*

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

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

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

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

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

2.12. Pensions

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

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

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

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

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

5. Income earned from other activities

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

6. Investment Income

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

7. Analysis of expenditure on charitable activities and raising funds

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

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

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

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

8. Analysis of governance and support costs

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

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

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

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

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

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

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

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

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

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

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

10. Pension Costs

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

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

11. Auditor Fees

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

12. Related Party Transactions

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

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

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

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

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

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

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

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

Fixed Assets of the group and charity.

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

Land and Buildings of the group and charity.

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

Other Fixed assets of the group and charity.

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

14. Investments

Investments of the charity

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

15. Debtors

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

16. Creditors: amounts falling due within one year

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

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

17. Deferred Income

Group and Charity

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

18. Analysis of net assets between funds

Group

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

Charity

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

19. Analysis of charitable funds

Group and Charity

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

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

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

Group and Charity

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

20. Operating lease commitments

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

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

21. Analysis of cash and cash equivalents

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

22. Post-balance sheet events

There are no Post-balance sheet events.

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

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

GIFTS AND GRANTS RECEIVED

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

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

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

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

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