



Consolidated Annual Report and Financial Statements

Year End 31 March 2025

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COMPANY INFORMATION

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

CHAIR'S WELCOME

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

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

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

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

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

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

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

better futures with those we are here to serve.

Samatha Bowerman
Interim Chair of Board

CHIEF EXECUTIVES INTRODUCTION

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

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

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

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

Katie Ghose
Chief Executive

STRATEGIC REPORT

Objectives and Activities

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

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

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

Vision, Mission and Values

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

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

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

Strategy

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

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

Achievements and performance against our strategic goals

Support

Growing our reach and impact

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

Support services included:

-Early Years Support

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

-Play and Social Development Services

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

-Family Support, Advice and Information Services

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

-Neurodiversity Support

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

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

-Young People's Engagement and Participation Groups

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

Transforming our services

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

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

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

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

Listening to our services users

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

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

*Percentages based on a sample of 151 respondents.

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

Innovate

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

Developing models of support

Early Years

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

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

Support in Schools

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

Holistic Crisis Intervention

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

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

Innovating for urgent action on transitions support

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

Leading an innovative new funding consortium

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

Speak Up

Creating policy solutions

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

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

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

Influencing in a changing political landscape

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

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

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

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

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

Creating a new model of governance involving disabled young people

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

Sustain

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

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

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

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

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

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

Our accelerators

People:

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

Partnerships:

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

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

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

Digital & Data:

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

Future Plans

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

Support

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

Innovate

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

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

Speak Up

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

Sustain

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

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

TRUSTEES' ANNUAL REPORT

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

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

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

Structure, Governance and Management

Governing Document

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

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

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

Organisation

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

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

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

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

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

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

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

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

Helen McShane, committee Chair
 Georgie Lund
 Steven Clarke

Appointments to the Board

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

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

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

Trustee Induction and Training

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

Public benefit

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

Management

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

Employment of disabled people

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

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

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

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

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

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

Volunteers

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

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

Principal risks and uncertainties

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

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

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

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

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

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

Related Parties

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

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

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

Remuneration Policy

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

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

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

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

Reserves Policy

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

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

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

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

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

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

Investment Policy

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

Going Concern

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

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

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

Fundraising

Approach to fundraising

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

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

Following the Code of Fundraising Practice

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

GDPR compliance and communications

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

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

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

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

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

Third-party fundraising

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

Protection of vulnerable people

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

Complaints

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

Trustees Responsibilities Statement

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP (FRS 102)

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Auditor and the disclosure of information to the auditor

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

Diversity, equality and inclusion

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

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

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

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

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

Signed by:

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Samatha Bowerman
Interim Chair of Board
16 October 2025

INDEPENDENT AUDITOR'S REPORT TO MEMBERS OF KIDS

Opinion

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

In our opinion, the financial statements:

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

Basis for Opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

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

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

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

Responsibilities of Trustees

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

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

Glen Bott FCA

Senior Statutory Auditor

For and on behalf of:

COOPER PARRY GROUP LIMITED

Statutory Auditor

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

Signed by:

Glen Bott

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Date: 09 December 2025

STATEMENT OF FINANCIAL ACTIVITIES

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

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

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The notes on pages 29 to 43 form part of these financial statements.


BALANCE SHEET

For the year ended 31 March 2025

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

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

Signed by:



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Samantha Bowerman
Interim Chair of Trustees

STATEMENT OF CASH FLOWS

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

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

NOTES TO THE FINANCIAL STATEMENTS

1. Legal Form

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

2. Accounting Policies

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

2.1. Basis of Preparation

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

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

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

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

2.2. Group financial statements

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

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

2.3. Preparation of the accounts on a going concern basis

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

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

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

2.4. *Income*

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

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

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

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

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

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

2.5. *Expenditure*

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

Cost of generating voluntary funds

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

Cost of activities for generating funds

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

Costs of Charitable Activities

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

Support costs

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

2.6. *Allocation of costs*

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

2.7. *Tangible Fixed Assets*

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

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

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

Assets under construction are not depreciated.

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

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

2.8. *Investments*

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

2.9. *Operating Leases*

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

2.10. *Funds*

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

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

2.11. *Financial Instruments*

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

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

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

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

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

2.12. Pensions

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

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

3. Income from donations and legacies

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

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

4. Income from charitable activities

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

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

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

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

5. Income earned from other activities

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

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

6. Investment Income

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

7. Analysis of expenditure on charitable activities and raising funds

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

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

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

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

8. Analysis of governance and support costs

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

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

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

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

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

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

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

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

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

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

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

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

10. Pension Costs

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

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

11. Auditor Fees

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

12. Related Party Transactions

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

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

13. Tangible Fixed Assets

Summary of Tangible fixed assets of the group and charity.

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

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

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

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

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

Fixed Assets of the group and charity.

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

Land and Buildings of the group and charity.

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

Other Fixed assets of the group and charity.

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

14. Investments

Investments of the charity

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

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

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

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

15. Debtors

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

16. Creditors: amounts falling due within one year

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

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

17. Deferred Income

Group and Charity

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

18. Analysis of net assets between funds

Group

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

Charity

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

19. Analysis of charitable funds

Group and Charity

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

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

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

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

Group and Charity

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

20. Operating lease commitments

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

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

21. Analysis of cash and cash equivalents

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

22. Post-balance sheet events

There are no Post-balance sheet events.

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

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

GIFTS AND GRANTS RECEIVED

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

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

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

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

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