

FORTIS GREEN KIDS CLUB  
REGISTERED CHARITY NO. 1023826

REPORT OF THE TRUSTEES  
AND FINANCIAL STATEMENTS  
YEAR ENDED 31 MARCH 2025

MOORE GREEN  
CHARTERED ACCOUNTANTS  
SUDBURY SUFFOLK

**FORTIS GREEN KIDS CLUB**  
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**FORTIS GREEN KIDS CLUB  
CHARITY INFORMATION**

Trustees:	Arianna Colosio (Chair from 08/11/2024) Lucia Moni Patricija Gavele Elisa Foppa Ann-Marie Therese Comer
Correspondence Address:	Muswell Hill Baptist Church Dukes Avenue London N10 2PT
Independent Examiner	Nicholas Farr Moore Green 22 Friars Street Sudbury CO10 2AA
Bankers	HSBC plc 16 Station Parade Cockfosters Hertfordshire E4 ODN
Charity number	1023826

**FORTIS GREEN KIDS CLUB  
YEAR ENDED 31 MARCH 2025**

**TRUSTEES REPORT**

The Trustees present their report with the accounts of Fortis Green Kids Clubs for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and Accounting and the Charities Statement of Recommended Practice (second edition) and Financial Reporting Standard FRS 102.

**Statement of Trustees Responsibilities**

The charity Trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity Trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and whether the financial statements have been prepared in accordance with the Statement of Recommended Practice, Accounting by Charities, issued by the Charity Commission; and
- prepare the financial statements on the going concern basis unless it is appropriate to presume that the Charity will not continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

**FORTIS GREEN KIDS CLUB  
YEAR ENDED 31 MARCH 2025  
TRUSTEES REPORT (CONTINUED)**

**Trustees**

The Trustees in office during the year were as follows:

Nicholas Damien Templeman (resigned 13/07/2024)

Arianna Colosio (Chair from 08/11/2024)

Lucia Moni

Patricija Gavele

Elisa Foppa

Ann-Marie Therese Comer

Appointment of Trustees is governed by the constitution. The Trustees are authorised to appoint new trustees to fill vacancies through resignation or death of an existing trustee.

**Objectives and Aims**

The objective of the Club is to provide good quality facilities and a stimulating environment for the daily care, recreation, and education during out of school hours for children aged 4 to 11 in the Muswell Hill area. It operates an after-school club, together with play schemes during half-term holidays, Easter holidays and summer holidays.

The Club offers workshops, arts and craft activities, language classes and fitness activities.

The Club's activities have contributed to the public benefit in accordance with the Charity Commission's guidance in several areas, i.e. supporting 25 to 30 families by offering low cost access to care for their children from a wide range of backgrounds and communities, by continuing the employment of more than ten people (one full-time) and by supporting the development of younger adults envisaging careers in the childcare industry.

The Club has a legal and moral duty to protect its staff and membership from discrimination. The Club practices an equal opportunities policy in which each individual, including children, parents and staff, has the right to be valued and treated with respect. We do not negatively discriminate on the basis of age, colour, gender, race, ethnic origin, nationality, culture, disability, religious or political opinion, marital status, sexuality, responsibility for dependants, physical appearance, HIV status or unrelated criminal conviction. It is expected that everybody involved with the Club understands and adheres to the above statement. Discriminatory behaviour and remarks are unacceptable in the Club and the Club will support anyone wishing to challenge any discriminatory or oppressive behaviour or comments.

FORTIS GREEN KIDS CLUB  
YEAR ENDED 31 MARCH 2025

TRUSTEES REPORT (CONTINUED)

**Developments, Activities and Achievements**

The Club is thankful to key staff and parents for the ongoing valuable support that has remained constant. The club has maintained good relationships with its core stakeholders. During the year under review the club has maintained high standards of service amid challenging staff recruitment and economic conditions.

The Club achieved its objectives without the need for outside funding or voluntary fundraising activities and continues to thrive. The Club only holds unrestricted reserves and in such a way to be able to meet both its normal needs and any contingencies sufficiently and as they arise.

The main financial and other risks to the Club are challenges in recruitment to replace key roles and the loss of volunteers (many of them with children attending) whose encouragement and contribution in time and expertise has been exceptional.

For and on behalf of the Trustees

*Arianna Colosio*

Ms A Colosio  
Chair

**FORTIS GREEN KIDS CLUB**  
**YEAR ENDED 31 MARCH 2025**  
**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORTIS GREEN KIDS CLUB**

I report to the club's Trustees on my examination of the accounts of the Club for the year ended 31 March 2025 which are set out on pages 6 to 11.

**Responsibilities and basis of report**

As the Club's Trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Nick Farr*

Nicholas Farr FCA  
Moore Green  
Chartered Accountants & Registered Auditors  
22 Friars Street  
Sudbury  
Suffolk  
CO10 2AA

Date 30/01/2026.....

**FORTIS GREEN KIDS CLUB**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2025**

		<u>2025</u>			RESTATED <u>2024</u>
	<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>INCOMING RESOURCES</b>					
Fees	2	57,503	-	57,503	82,225
Grants and other donations	2	3,410	-	3,410	-
<b>RESOURCES EXPENDED</b>					
Direct Charitable Expenditure	3	4,372	-	4,372	9,713
Indirect Expenditure:					
Salaries and support costs	4	67,689		67,689	57,321
Administration Expenses	4	9,406	-	9,406	13,165
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>81,467</u></b>	<b><u>-</u></b>	<b><u>81,467</u></b>	<b><u>80,199</u></b>
<b>NET (OUTGOING)/INCOMING RESOURCES</b>		<b>(20,554)</b>	<b>0</b>	<b>(20,554)</b>	<b>2,026</b>
Other Gains and Losses:		0	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		<b>(20,554)</b>	<b>0</b>	<b>(20,554)</b>	<b>2,026</b>
<b>AS AT 1 APRIL 2024</b>		<b><u>22,349</u></b>	<b><u>0</u></b>	<b><u>22,349</u></b>	<b><u>20,323</u></b>
<b>AS AT 31 MARCH 2025</b>	<b>8</b>	<b><u>1,795</u></b>	<b><u>0</u></b>	<b><u>1,795</u></b>	<b><u>22,349</u></b>

Notes

1. Incoming/outgoing resources and movements in reserves arise from continuing operations.

**FORTIS GREEN KIDS CLUB**  
**BALANCE SHEET**  
**YEAR ENDED 31 MARCH 2025**

		<u>2025</u>			RESTATED <u>2024</u>
	<u>Notes</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>FIXED ASSETS</b>					
Tangible Assets	6	885	-	885	1,769
<b>CURRENT ASSETS</b>					
Cash at Bank		1,161	-	1,161	21,579
Prepayments		506	-	506	729
Petty Cash		-	-	-	-
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
	7	<u>(757)</u>	<u>-</u>	<u>(757)</u>	<u>(1,728)</u>
<b>NET ASSETS</b>	<b>9</b>	<b><u>1,795</u></b>	<b><u>-</u></b>	<b><u>1,795</u></b>	<b><u>22,349</u></b>
<b>FUNDS</b>					
Unrestricted Income Fund	8	1,795	-	1,795	22,349
Restricted Fund	8	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
		<b><u>1,795</u></b>	<b><u>0</u></b>	<b><u>1,795</u></b>	<b><u>22,349</u></b>

These financial statements were approved by the Trustees on 29/01/2026

*Arianna Colosio*  
 .....  
 Ms A Colosio  
 Chair

**FORTIS GREEN KIDS CLUB  
YEAR ENDED 31 MARCH 2025  
NOTES TO THE FINANCIAL STATEMENTS**

1 ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fortis Green Kids Club meets the definition of a public liability entity under FRS102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s), applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Fees and grant income

Grants are provided by relevant entities within the Charities auspice and are specific to the charity activities covering either ongoing revenue or capital development. Fees are raised to supplement this. The income is recorded on a received basis as it is not committed to the charity until such time as it is received by the charity.

Expenditure

Expenditure is recorded as it is incurred. In respect of Trustees expenses and reimbursements of these must be approved by the Trustees as a whole and relate solely to the charity's activities.

Accumulated Funds

The Unrestricted Fund represents accumulated annual surplus of income. There are no restricted funds or endowment funds.

Tangible fixed assets

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

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

Website -	25% Straight Line
Equipment, Fixture and Fittings -	25% Straight Line

**FORTIS GREEN KIDS CLUB**  
**NOTES TO THE ACCOUNTS**  
**YEAR ENDED 31 MARCH 2025**

	<u>2025</u>	RESTATED <u>2024</u>
	<u>£</u>	<u>£</u>
<b>2 GRANTS AND DONATIONS</b>		
Fees	57,503	82,225
Grants received	3,410	-
	<u>60,913</u>	<u>82,225</u>
<b>3 CHARITABLE EXPENDITURE</b>	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Food	2,545	3,699
Materials and resources	1,087	3,929
Activities	740	1,964
Travel and Other	-	121
	<u>4,372</u>	<u>9,713</u>
<b>4 ADMINISTRATION EXPENSES</b>	<u>2025</u>	<u>2024</u>
Unrestricted	<u>£</u>	<u>£</u>
Staff	60,804	50,476
Rent	6,885	6,845
Training	415	522
Insurance	1,072	697
Advertising	46	1,572
Travel	88	232
Bank Charges	61	65
Accountancy	530	1,450
Bookkeeping	-	-
Telephone	922	947
Legal & Professional Fees	2,329	3,120
Subscriptions	168	233
Printing & Stationery	167	152
Repairs and Maintenance	240	-
Website & Internet Costs	-	-
Software	2,354	2,243
Staff welfare & refreshments	130	1,048
Depreciation	884	884
	<u>77,095</u>	<u>70,486</u>

**5 TRUSTEES**

No Trustees received any remuneration, nor had any expenses reimbursed to them.  
There were an average of 3 Employed staff throughout the year.

See related party note 10.

**FORTIS GREEN KIDS CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 MARCH 2025**

## 6 TANGIBLE FIXED ASSETS

	Website	Equipment Fixtures & fittings	Total
Cost or valuation:			
At 01/04/2024	1,068	2,469	3,537
Additions	0	0	0
Disposals	0	0	0
At 31/03/2025	<u>1,068</u>	<u>2,469</u>	<u>3,537</u>
Depreciation:			
At 01/04/2024	534	1,234	1,768
Charge for the year	267	617	884
At 31/03/2025	<u>801</u>	<u>1,851</u>	<u>2,652</u>
Net book value:			
At 01/04/2024	<u>534</u>	<u>1,235</u>	<u>1,769</u>
At 31/03/2025	<u>267</u>	<u>618</u>	<u>885</u>

## 7 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>2025</u> £	<u>2024</u> £
Trade creditors	6	-
Accruals	720	1,600
Payroll Liabilities	31	128
	<u>757</u>	<u>1,728</u>

## 8 RECONCILIATION OF FUNDS

	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>2025</u> <u>Total</u> £	<u>2024</u> <u>Total</u> £
1 April 2024	22,349	-	22,349	20,323
Net (Outgoing)/Incoming Resources (Page 6)	(20,554)	-	(20,554)	2,026
31 March 2025	<u>1,795</u>	<u>-</u>	<u>1,795</u>	<u>22,349</u>

**FORTIS GREEN KIDS CLUB**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 MARCH 2025**

9 ANALYSIS OF NET ASSETS BETWEEN FUNDS

31 March 2025

	Fixed Assets £	Investments £	Net current assets £	Total £
Restricted Income Funds:	0	0	0	0
Unrestricted Income Funds:	885	0	910	1,795
<b>TOTAL FUNDS</b>	<u>885</u>	<u>0</u>	<u>910</u>	<u>1,795</u>

31 March 2024

	Fixed Assets £	Investments £	Net current assets £	Total £
Restricted Income Funds:	0	0	0	0
Unrestricted Income Funds:	1,769	0	20,580	22,349
<b>TOTAL FUNDS</b>	<u>1,769</u>	<u>0</u>	<u>20,580</u>	<u>22,349</u>

10 RELATED PARTY TRANSACTIONS

Information about related party transactions and outstanding balances is outlined below:

There were no transactions regarding the related parties in the year. No expenses were reimbursed.