

**KIDS FIRST**  
**ANNUAL REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 23 JUNE 2022**

Kids First is a registered charity, number 1105838 governed by its own constitution.

Registered Office:-

The Centre  
45B Lampits Hill  
Corringham Stanford le Hope  
Essex SS17 9AA

Trustees serving during the year to 23 June 2022 were as follows:-

|                |       |
|----------------|-------|
| Carole Day     |       |
| Michelle Lone  | Chair |
| John Grimble   |       |
| Kim Grimble    |       |
| Joanne Stone   |       |
| Gary O'Donnell |       |
| Kate O'Donnell |       |
| Peter Lone     |       |

The object of the Charity is to assist any person with any form of cerebral palsy. This is achieved by providing facilities for treatment, education, training and welfare and to make grants or donations where applicable within the area of Thurrock, Essex.

|                       |  |
|-----------------------|--|
| Main Bankers:         | Lloyds Bank Plc  |
| Independent Examiner: | Mr A R Wenden FCCA<br>Elliott, Mortlock, Busby & Co Limited<br>12 High Street<br>Stanford le Hope<br>Essex<br>SS17 0EY |
| Insurance Brokers:    | South Essex Insurance Brokers Ltd  |

Kids First is affiliated to Scope, registered charity number 1105838

## KIDS FIRST

### ANNUAL REPORT OF THE TRUSTEES

Kids First has produced a set of management accounts as required to enable the finalisation of the transfer from Thurrock & District Cerebral Palsy Society to Kids First School of Conductive Education, established in 1994, Charity Number 1105838. All the legal proceedings have been dealt with. The Deed of Assignment between The Trustees of Thurrock and District Cerebral Palsy Society and The Trustees of "Kids First" Conductive Education in Essex has been drafted and in the process of being signed.

The Kids First charity is a successful ongoing charity over 27 years and is based in the centre 45b Lampits Hill, Corringham, Essex. The Centre consists of the offices, warehouse, committee room, classroom and toilets for special needs.

Kids First is involved with the same intentions as Thurrock and District Cerebral Palsy Society and has a fully operative Trustee Committee. Kids First made a successful application to the Charity Commission to take over all the assets of the Thurrock and District Cerebral Palsy Society to continue the Charity work.

The Following Assets have been transferred in the year from Thurrock and District Cerebral Phalsy Society to Kids First School of Conductive Education.

#### ***Shop 43/45 Lampits Hill***

The two shops have now been divided up and are leased out to the following:

Shop 43 - Funeral Directors

Shop 45 - Animal Aid Charity

#### ***Flats 43A/45A Lampits Hill***

These flats are rented out on short term tenancy agreements.

#### ***Beach Hut Southend, Essex***

The Beach Hut opened in 2022 for the benefits of Special Needs.

#### **Investment Account**

Funds are held with Fidelity in the Investment account, these funds are available for grant applications at the decretion of the Trustees.

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Carol Day  
Registrar  
Kids First

**KIDS FIRST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 23 JUNE 2022**

|  | Notes | Year ended<br>23 June 2022<br>£ | Year ended<br>23 June 2021<br>£ |
|--|-------|---------------------------------|---------------------------------|
| <b>Incoming Resources</b>  |       |                                 |                                 |
| Donations  | 3     | 1,300,884                       | 15,558                          |
| Contributions re conductive education  |       | 3,615                           | 1,680                           |
| Other  |       | 337                             | -                               |
| Investment   | 4     | 34,009                          | -                               |
| <b>Total Incoming Resources</b>  |       | <u>1,338,845</u>                | <u>17,238</u>                   |
| <b>Resources Expended</b>  |       |                                 |                                 |
| Conductors Charges   |       | 19,540                          | 9,450                           |
| Insurance  |       | 2,302                           | 151                             |
| Beach Hut Costs  |       | 779                             | 5,808                           |
| Computer Costs   |       | 115                             | 101                             |
| Rental of equipment  |       | 547                             | 313                             |
| Subscription fees  |       | -                               | 20                              |
| Independent examination fees   | 6     | 1,800                           | -                               |
| Bookkeeping  |       | 1,650                           | -                               |
| Equipment  |       | 250                             | 621                             |
| Activities and gifts   |       | 2,931                           | 350                             |
| Shop Sign Costs  |       | -                               | 175                             |
| Rates  |       | 2,276                           | 10,249                          |
| Water Charges  |       | 492                             | 23                              |
| Rental property expenses   |       | 4,297                           | 216                             |
| Gas & electric   |       | 2,733                           | 870                             |
| Waste Collection and cleaning  |       | 1,402                           | 112                             |
| Telephone  |       | 1,349                           | 185                             |
| Repairs and renewals   |       | 340                             | 2,995                           |
| Donations  |       | 2,500                           | -                               |
| Sundries   |       | 382                             | 234                             |
| <b>Total Resources Expended</b>  |       | <u>45,685</u>                   | <u>31,873</u>                   |
| <b>Net resources for the year (Net incoming resources before other recognised gains)</b> |       | 1,293,160                       | (14,635)                        |
| <b>Other recognised gains</b>  |       |                                 |                                 |
| Loss on investments  | 8     | (7,036)                         | -                               |
| <b>Net Movement of fund Reconciliation of Funds</b>                                      |       | 1,286,124                       | (14,635)                        |
| <b>Total Funds brought forward at 24 June 2021</b>                                       |       | <u>23,051</u>                   | <u>37,686</u>                   |
| <b>Total Funds carried forward at 23 June 2022</b>                                       |       | <u>£1,309,175</u>               | <u>£23,051</u>                  |

**KIDS FIRST**

**BALANCE SHEET AT 23 JUNE 2022**

|   | Notes | 23 June 2022 |                   | 23 June 2021 |                |
|---|-------|--------------|-------------------|--------------|----------------|
|   |       | £            | £                 | £            | £              |
| <b>Fixed Assets</b>                                   |       |              |                   |              |                |
| Tangible assets                                       | 7     |              | 1,040,000         |              | -              |
| Investments   | 8     |              | <u>202,607</u>    |              | <u>-</u>       |
|   |       |              | 1,242,607         |              | -              |
| <b>Current Assets</b>                                 |       |              |                   |              |                |
| Debtors   | 9     |              | 2,459             |              | -              |
| Bank current accounts                                 |       |              | <u>71,944</u>     |              | <u>23,051</u>  |
|   |       |              | <u>74,403</u>     |              | <u>23,051</u>  |
| <b>Creditors: Amounts Falling Due Within One Year</b> |       |              |                   |              |                |
|   | 10    |              | <u>7,835</u>      |              | <u>-</u>       |
| <b>Net Current Assets</b>                             |       |              | <u>66,568</u>     |              | <u>23,051</u>  |
| <b>Total Assets plus Net Current Assets</b>           |       |              | 1,309,175         |              | 23,051         |
| <b>Net Assets</b>                                     |       |              | <u>1,309,175</u>  |              | <u>£23,051</u> |
| Represented by:                                       |       |              |                   |              |                |
| <b>Funds of the Charity</b>                           |       |              |                   |              |                |
| <b>Unrestricted Income Funds</b>                      |       |              |                   |              |                |
| General purposes fund                                 |       |              | <u>£1,309,175</u> |              | <u>£23,051</u> |

..... Ms Carole Day- Registrar  
 For and on behalf of the Board of Trustees

Date: .....

**KIDS FIRST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2022**

**1. Basis of preparation of accounts**

- The Accounts have been prepared on the basis of historic cost and in accordance with:
- Charities Act 2011.
- Charities SORP (FRS102)

The charity has taken exemption from preparing a cash flow statement under the charities SORP (FRS102) update bulletin 1 issued on 2 February 2016 as this charity constitutes a small charity.

The financial statements are prepared on going concern basis, under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The charity is an unincorporated trust constituted by a trust deed.

**2. Accounting Policies**

**2.1 Incoming Resources**

*Recognition of incoming resources*

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Incoming resources with related expenditure*

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

*Grants and donations*

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

*Volunteer help*

The value of any voluntary help received is not included in the accounts.

*Investment income*

This is included in the accounts when receivable.

**2.2 Expenditure and liabilities**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is possible that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**KIDS FIRST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2022**

**2.3 Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost less depreciation.

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 following bases:-

**2.4 Taxation**

The charity is exempt from tax on its charitable activities.

**2.5 Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restriction arise when specified by the donor or when funds are raised for particular restricted purposes.

**3. Appeals Income**

|   | 2022       | 2021 |
|---|------------|------|
| Donations from Thurrock & District Cerebral Palsy Society | 1,293,051  | -    |
| Donations General   | 7,833      |      |
|   | £1,300,884 | £-   |

**4. Investment Income**

|                            | 2022    | 2021 |
|----------------------------|---------|------|
| <b>Unrestricted Funds:</b> |         |      |
| Rental income              | 34,009  | -    |
|                            | £34,009 | £-   |

**KIDS FIRST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2022**

**5. Trustees' Remuneration and Expenses**

No remuneration directly or indirectly out of the funds of the charity was paid or payable for the year to any Trustee or to any person or persons known to be connected with any of them.

No reimbursement of expenses has been made or is due to be made to any of the Trustees in respect of the year, other than when such reimbursement of expenses is necessitated to cover out of pocket expenses.

**6. Management and Administration of the Charity**

|                             | <b>2022</b>   | <i>2021</i> |
|-----------------------------|---------------|-------------|
| Independent examination fee | <b>£1,800</b> | £-          |

**7. Fixed Assets**

|                            | <b>Freehold<br/>property</b> |
|----------------------------|------------------------------|
| <b>Cost</b>                |                              |
| <b>Additions in period</b> | <b>£1,040,000</b>            |
| <b>Depreciation</b>        |                              |
| <b>Charge in period</b>    | £-                           |
| <b>Net Book Values</b>     |                              |
| <b>At 23 June 2022</b>     | <b>£1,040,000</b>            |
| <i>At 23 June 2021</i>     | £-                           |

**8. Investments**

|  | <b>2022</b>     | <i>2021</i> |
|--|-----------------|-------------|
| Investment Transferred from Thurrock & District Cerebral Society | <b>209,643</b>  | -           |
| Loss in value  | <b>(7,036)</b>  | -           |
|  | <b>£202,607</b> | £-          |

**9. Debtors**

|               | <b>2022</b>   | <i>2021</i> |
|---------------|---------------|-------------|
| Prepayments   | <b>2,122</b>  | -           |
| Other debtors | <b>337</b>    | -           |
|               | <b>£2,459</b> | £684        |

**KIDS FIRST**  
**INTERIM NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2022**

10. **Creditors : Amounts Falling Due Within One Year**

|                 | 2022          | 2021     |
|-----------------|---------------|----------|
| Rent deposits   | 1,650         | -        |
| Accruals        | 4,604         | -        |
| Deferred Income | <u>1,581</u>  | <u>-</u> |
|                 | <u>£7,835</u> | <u>£</u> |

**KIDS FIRST**  
**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF**  
**KIDS FIRST**

I report on the accounts of the Society for the year ended 23 June 2022 which are set out on pages 4 to 9.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts are a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

12 High Street  
Stanford le Hope  
Essex  
SS17 0EY

A R Wenden, FCCA  
**Elliott, Mortlock, Busby & Co Limited**  
Chartered Certified Accountants