

**KIDS FIRST  
45B LAMPITS HILL, CORRINGHAM  
STANFORD LE HOPE, ESSEX SS17 9AA**

**Registered Charity No. 1105838**

**TRUSTEES' REPORT AND FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 23 JUNE 2023**

**KIDS FIRST**  
**ANNUAL REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 23 JUNE 2023**

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 2023 were as follows:-

Carole Day	
Michelle Lone	Chair
Jon 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  
Elliott, Mortlock, Busby & Co Limited  
12 High Street  
Stanford le Hope  
Essex  
SS17 0EY

Insurance Brokers: South Essex Insurance Brokers Ltd

## KIDS FIRST

### ANNUAL REPORT OF THE TRUSTEES

The Kids First charity was established in 1994 and is still a very successful, functional ongoing Charity. The Centre consist of the offices, warehouse, committee room, classroom and toilet/changing needs.

Kids First have a fully operative Trustee Committee.

The completion of the deed of transfers and all assets from Thurrock and District Cerebral Palsy Society to Kids First was finalised at the end of 2022 and The Charities Commission was informed by the solicitor.

Kids First Assets:

#### *Shop 43/45 Lampts 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 Lampts Hill*

These flats are rented out on short term tenancy agreements.

#### *Beach Hut Southend, Essex*

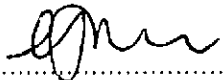
The Beach Hut opened in 2022 for the benefits of Special Needs.

#### **Investment Account**

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

#### **Events**

Kids First held their annual Christmas party for the children, their families and friends.

 31<sup>st</sup> October 2023.

Michelle Lone  
Chairperson Kids First  
Om behalf of the Trustees

**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 2023 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**

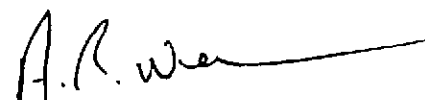
My examination was carried out in accordance with General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or 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



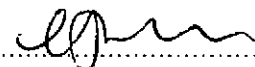
A R Wenden, FCCA  
**Elliott, Mortlock, Busby & Co Limited**  
Chartered Certified Accountants

**KIDS FIRST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 23 JUNE 2023**

	Notes	Year ended 23 June 2023 £	Year ended 23 June 2022 £
<b>Incoming Resources</b>			
Donations	3	40	1,300,884
Contributions re conductive education		4,665	3,615
Other		-	337
Investment	4	41,040	34,009
<b>Total Incoming Resources</b>		<b>45,745</b>	<b>1,338,845</b>
<b>Resources Expended</b>			
Conductors Charges		16,406	19,540
Insurance		2,548	2,302
Beach Hut Costs		827	779
Rental of equipment		-	547
Independent examination fees	6	1,560	1,800
Bookkeeping		1,700	1,650
Legal fees		5,599	-
Activities and gifts		3,450	2,931
Rates		(13)	2,276
Water Charges		760	492
Rental property expenses		3,731	4,297
Gas & electric		1,202	2,733
Waste Collection and cleaning		782	1,402
Telephone		677	1,349
Repairs and renewals		3,755	705
Donations		2,637	2,500
Sundries		380	382
<b>Total Resources Expended</b>		<b>46,001</b>	<b>45,685</b>
<b>Net resources for the year (Net incoming resources before other recognised gains)</b>		<b>(256)</b>	<b>1,293,160</b>
<b>Change in valuation of investments</b>	8	<b>6,181</b>	<b>(7,036)</b>
<b>Net Movement of fund Reconciliation of Funds</b>		<b>5,925</b>	<b>1,286,124</b>
<b>Total Funds brought forward at 24 June 2022</b>		<b>1,309,175</b>	<b>23,051</b>
<b>Total Funds carried forward at 23 June 2023</b>		<b>1,315,100</b>	<b>£1,309,175</b>

**KIDS FIRST**  
**BALANCE SHEET AT 23 JUNE 2023**

	Notes	23 June 2023		23 June 2022	
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	7		1,040,000		1,040,000
Investments	8		<u>208,788</u>		<u>202,607</u>
			1,248,788		1,242,607
<b>Current Assets</b>					
Debtors	9	2,096		2,459	
Bank current accounts			<u>70,674</u>		<u>71,944</u>
			<u>72,770</u>		<u>74,403</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	10		<u>6,458</u>		<u>7,835</u>
<b>Net Current Assets</b>			<u>66,312</u>		<u>66,568</u>
<b>Total Assets plus Net Current Assets</b>			1,315,100		1,309,175
<b>Net Assets</b>			<u>£1,315,100</u>		<u>1,309,175</u>
Represented by:					
<b>Funds of the Charity</b>					
<b>Unrestricted Income Funds</b>					
General purposes fund			<u>£1,315,100</u>		<u>£1,309,175</u>

  
 ..... Michelle Lone  
 For and on behalf of the Board of Trustees

Date: 31<sup>st</sup> October 2023

**KIDS FIRST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2023**

**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 2023**

**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**

	<b>2023</b>	<i>2022</i>
Donations from Thurrock & District Cerebral Palsy Society	-	<i>1,293,051</i>
Donations General	<u>40</u>	<u><i>7,833</i></u>
	<b><u>£40</u></b>	<u><i>£1,300,884</i></u>

**3. Investment Income**

	<b>2023</b>	<i>2022</i>
<b>Unrestricted Funds:</b>		
Rental income	<u>£41,040</u>	<u><i>£34,009</i></u>

**KIDS FIRST**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2023**

**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>2023</b>	<b>2022</b>
Independent examination fee	<b>£1,560</b>	<b>£1,800</b>

**7. Fixed Assets**

	<b>Freehold property</b>
<b>Cost</b>	
<b>Additions in period</b>	<b>£1,040,000</b>
<b>Depreciation</b>	
<b>Charge in period</b>	<b>£-</b>
<b>Net Book Values</b>	
<b>At 23 June 2023</b>	<b>£1,040,000</b>
<i>At 23 June 2022</i>	<b>£1,040,000</b>

**8. Investments**

The charity have investments in funds managed by Fidelity International. All dividends and interest earned are reinvested within the funds. The movement in overall valuation of the funds between 24 June 2022 and 23 June 2023 was £6,181. The overall valuation of the funds at 23 June 2023 was £208,788 (2022 £202,607).

**9. Debtors**

	<b>2023</b>	<b>2022</b>
Prepayments	<b>2,096</b>	<b>2,122</b>
Other debtors	<b>-</b>	<b>337</b>
	<b>£2,096</b>	<b>£2,459</b>

**KIDS FIRST**  
**INTERIM NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 23 JUNE 2023**

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

	<b>2023</b>	<i>2022</i>
Rent deposits	<b>1,650</b>	<i>1,650</i>
Accruals	<b>4,808</b>	<i>4,604</i>
Deferred Income	<b>-</b>	<i>1,581</i>
	<hr/> <b>£6,458</b>	<hr/> <i>£7,835</i>