Charity registration number 1151828 (England and Wales)

JUST KIDZ LONDON

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

JUST KIDZ LONDON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Y Esterzohn Mr M Lieberman Mr S Y Rosenfeld
Charity number	1151828
Principal address	17 Margaret Road London N16 6UX
Independent examiner	Mr J Silver FCCA Precision Ltd 32 Castlewood Road London N16 6DW

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JUST KIDZ LONDON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The charity's objects are the to help young people advance in life through providing the following:
(A)The provision of recreational and leisure time activities provided in the interest of Social welfare.
(B) Providing support and activities which develop their skills, capacities and capabilities to enable them to participate in society as mature and responsible individuals.
The charity also provides grants to charitable institutions and individuals which accords with the objects of the charity.

During the year, Just Kidz London undertook a range of projects and activities for the benefit of children and their families. In addition, the charity provided weekend lunches, mentoring programmes, and regular retreats aimed at enhancing children's confidence and wellbeing. The charity also assisted families experiencing financial hardship arising from the increased cost of living through the provision of small grants.

Public benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and setting grant making policy for the year.

Achievements and performance

Significant activities and achievements against objectives

The charity received £225,081 in donations, grants and other income during the year and £218,107 was paid out by way of charitable activities, grants and fundraising costs.

Financial review

The trustees are satisfied with the financial position of the charity.

The charity's statement of financial activities shows total reserves of £56,291 of which £3,250 are restricted reserves.

The charity continued its charitable activities during the year, and the trustees are satisfied with the progress made this year.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level which will not impinge on its ability to support its Charitable activities.

Major risks

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

JUST KIDZ LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

The members of the trustees who served during the year and up to the date of signature of the financial statements were:
Mr Y Esterzohn
Mr M Lieberman
Mr S Y Rosenfeld

Recruitment and appointment of trustees
The power to appoint new trustees is vested in the current board. The trustees have applied suitable induction and training procedures, when appointing new trustees. It is not the intention of the trustees of the charity to appoint any further trustees at the moment.

The trustees administer the day to day running of the charity.

The trustees' report was approved by the Board of Trustees.

M.Lieberman

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Mr M Lieberman
Trustee
Date: Oct 30, 2026

JUST KIDZ LONDON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF JUST KIDZ LONDON

I report to the trustees on my examination of the financial statements of Just Kidz London (the charity) for the year ended 31 December 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

J Silver

J Silver FCCA
Precision Ltd
32 Castlewood Road
London
N16 6DW
Date: Oct 30, 2026

JUST KIDZ LONDON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:							
Donations and legacies	**2**	61,411	6,650	68,061	79,495	1,000	80,495
Investments	**3**	-	-	-	2	-	2
Other income	**4**	157,000	-	157,000	11,000	-	11,000
Total income		218,411	6,650	225,061	90,497	1,000	91,497
Expenditure on:							
Raising funds	**5**	102,910	-	102,910	13,525	-	13,525
Charitable activities	**6**	105,934	9,263	115,197	43,064	23,440	66,504
Total expenditure		208,844	9,263	218,107	56,589	23,440	80,029
Net income/(expenditure) and movement in funds		9,567	(2,613)	6,954	33,908	(22,440)	11,468
Reconciliation of funds:							
Fund balances at 1 January 2025		43,474	5,863	49,337	9,566	28,303	37,869
Fund balances at 31 December 2025		53,041	3,250	56,291	43,474	5,863	49,337

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

JUST KIDZ LONDON

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	**13**	49,465		34,465	
Cash at bank and in hand		9,226		17,272	
		58,691		51,737	
Creditors: amounts falling due within one year	**14**	(2,400)		(2,400)	
Net current assets			56,291		49,337
The funds of the charity					
Restricted income funds	**15**		3,250		5,863
Unrestricted funds	**16**		53,041		43,474
			56,291		49,337

The financial statements were approved by the trustees on Oct 30, 2026

M. Lieberman

Mr M Lieberman
Trustee

1 Accounting policies

Charity information

Just Kidz London is a charity governed by its trust deed.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future, based upon the continued financial support from the community. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

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.
Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 ‘Basic Financial Instruments’ and Section 12 ‘Other Financial Instruments Issues’ of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity’s contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	61,411	-	61,411	79,495	-	79,495
Grants	-	6,650	6,650	-	1,000	1,000
	61,411	6,650	68,061	79,495	1,000	80,495

3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	-	2

4 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rental Income	157,000	11,000

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	4,485	13,525
Investment management	98,425	-
Total costs	102,910	13,525

6 Charitable activities

	Playscheme and other children activities 2025 £	Playscheme and other children activities 2024 £
Playscheme and other children activities	29,200	50,934
Grant funding of activities (see note 5)	77,000	550
Share of support costs (see note 8)	5,774	8,617
Share of governance costs (see note 8)	3,223	6,403
	115,197	66,504
Analysis by fund		
Unrestricted funds	105,934	43,064
Restricted funds	9,263	23,440
	115,197	66,504
For the year ended 31 December 2024		
Unrestricted funds	43,064	
Restricted funds	23,440	
	66,504	

7 Grants payable

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Grants to institutions:		
Yeshuos Shabbos	19,260	-
Other	250	550
	19,510	550
Grants to individuals	57,490	-
	77,000	550

-

8 Support costs allocated to activities

	2025	2024
	£	£
General Office Costs	4,160	7,423
Software etc	1,614	1,194
Governance costs	3,223	6,403
	8,997	15,020
Analysed between:		
Charitable Expenditure	8,997	15,020

9 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,200	1,200

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	15,000	-
Other debtors	34,465	34,465
	49,465	34,465

13 Debtors **(Continued)**

Other debtors relates to accrued pledges and loans made for charitable purposes.

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,400	2,400

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
	5,863	6,650	(9,263)	3,250

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
	28,303	1,000	(23,440)	5,863

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025	Incoming resources	Resources expended	At 31 December 2025
	£	£	£	£
General funds	43,474	218,411	(208,844)	53,041

Previous year:	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
General funds	9,566	90,497	(56,589)	43,474

17 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Current assets/(liabilities)	53,041	3,250	56,291
	53,041	3,250	56,291

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Current assets/(liabilities)	43,474	5,863	49,337
	43,474	5,863	49,337

18 Related party transactions

There were no disclosable related party transactions during the year.